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The Role of Double Taxation Agreements in Preventing Treaty Abuse: a Critical Analysis of Nigeria Tax Treaty With South Africa

The purpose of this thesis is to analyse the effectiveness of Nigeria's double taxation agreements (DTAs) in preventing treaty abuse. The DTA Nigeria signed with South Africa is the basis for the analysis. The work investigates to what extent Nigeria's DTAs are effective in preventing two components of treaty abuse; tax evasion and the use of international tax avoidance schemes; like treaty shopping, by non-residents of the contracting states taking advantage of treaty benefits that they are not entitled to.

STATE OF THE ART
The OECD Inclusive Framework has carried out the implementation of the BEPS Action 6 (Preventing the Granting of Treaty Benefits under Inappropriate Circumstances)'s minimum standard. The minimum standard is the inclusion of a new preamble that DTAs are not intended to be used for tax avoidance i.e. treaty abuse or result in double non-taxation, Also, recommended is the inclusion of a new Limitation of Benefit and Principal Purpose Test (PPT) . Nigeria has been peer reviewed on the implementation of the minimum standard with a partial compliance rating. Nigeria has committed to the full implementation of the minimum standard.

SHORT SUMMARY
The lack of coordination of International tax rules occasion gaps that enable Multinationals to shift profits offshore thus avoiding paying the corresponding taxes to States where those on incomes are derived. DTAs that countries use to coordinate their respective taxing rights may create opportunities for taxpayers to obtain undue tax advantage for example, reduced withholding taxes on passive income that result in lower taxes at the source country.

DTAs regulate the interfaces among nations by allocating taxing rights thereby avoiding double taxation and preventing fiscal evasion. The preamble to the OECD Model Tax Convention on Income and on Capital (OECD MTC) initially referred to its purpose as only preventing double taxation, then changed to preventing double taxation and fiscal evasion since 2003.

It is worthy to note that the interaction of treaties may also lead to double non-taxation and often provide loopholes for multinational entities to carry out aggressive tax planning schemes. Consequently, the OECD's base erosion and profit shifting (BEPS) project recommended that the title and preamble of DTAs should clearly state that the treaty is not intended to create opportunities for non-taxation or reduced taxation through treaty shopping. This recommendation culminated in changes now imbedded in the 2017 OECD MTC. Although the purpose of tax treaties includes the prevention of double taxation the focus of this thesis is on preventing treaty abuse and treaty shopping).

Apart from understanding the status of treaties in a country, understanding how treaties are interpreted is also very important in ensuring the effectiveness of DTAs in preventing treaty abuse. Treaty interpretation is a means through which meaning is given to what has been agreed between Contracting States in their respective DTAs. In this regard, the Vienna Convention of Law of Treatises 1969 contains rules that are widely conformed to in making and interpreting treatises. For example, States that sign treatises undertake to act in good faith (pacta sunt servanda) and apply provisions of international law pursuant to Article 26 of the VCLT.

Nigeria is a signatory to the Vienna Convention of Law of Treatises 1969 which is of general application in relation to treatises. The lack of transparency enables tax evaders to easily disguise their incomes and assets for tax evasion purposes. In this regards, the work of Global Forum on Transparency and Exchange of Information for Tax Purposes (GFTEOI) is commendable.

Article 27 of the OECD MTC was introduced in the 2003 update to the OECD MTC to the prevalent challenges of Collection of taxes faced by tax jurisdictions due to globalization. It is also a tool for curbing cross border tax avoidance. However, the UN did not introduce the Article 27 until in its 2011 update. This work examines to what extent Nigeria has adopted policy and legislative measures to ensure that the treaty article relating to Administrative assistance in collection of taxes is effective in preventing tax evasion in Nigeria.

	RESULTS ACHIEVED SO FAR The work is presently at chapter 5, highlighting the achievements made globally and at the regional levels in regard to tackling treaty abuse. The BEPS Recommendation Action 6 on Preventing Treaty Abuse and other relevant measures have been analyzed in this work. EXPECTED RESULT The purpose of the above analysis is to provide recommendations that would serve as a strategy for a robust tax treaty regime to prevent treaty abuse in Nigeria.
Ditmore, Tyler University of North Carolina, U.S.A *Essays on the Intersection of Domestic Politics and the International Tax Regime*	To what extent do domestic politics inform countries' decision to share tax information? The OECD's Common Reporting Standard (CRS) was developed to enable countries to automatically share financial information of their residents with each other and thus puncture banking secrecy. Given the capacity of the network to help improve taxation of economic elites, all countries should have a strong incentive to join the network, regardless of pre-existing bureaucratic capacity. However, membership among developing countries has been spotty, which is especially concerning given that the recent publication of the Pandora Papers and Suisse Secrets demonstrated that tax evasion using offshore finance is alive and well. What explains CRS membership at this stage? I argue that countries join the CRS based upon the severity of their fiscal need and the ability of economic elites to oppose the network. When governments' debt flows are increasing, they become more likely to join the CRS. When economic elites are relatively powerful, they are likely to prevent the government from joining, though elites' power will systematically differ across regime type: autocracies with unconstrained executives will be more likely to join, whereas democracies with more institutionalized political parties will be more likely to join. I provide support for these claims using survival models to study the entire CRS network and case studies across both regime types. Who joins the CRS provides vital information on the ability of the regime to constrain the use of offshore finance for tax evasion, and thus the future of tax information coordination.
François, Manon Paris School of Economics - Paris 1 University, France *The Complexity of Multinational Enterprises and Tax Avoidance*	The ownership structure of multinational enterprises and tax avoidance: complexity matters. Does the complexity of multinationals' ownership structure serve tax avoidance? We use cross-country firm-level data to describe the ownership structure of multinational firms and show that affiliates belonging to more complex MNEs are more likely to report zero profit, consistent with tax avoidance by multinational firms. This result is robust to a set of potential confounding factors and different measure of ownership complexity.
Garcia Cordoba, Paloma Pompeu Fabra University, Spain *Tax Law and International Investment Agreements: Towards a New Way of Resolving International Tax Disputes?*	This chapter analyzes the link between tax law and international investment law, which is directly related to the so-called tax carve out clause. First, from a rather theoretical point of view, this chapter explores the definition of tax carve out clause, its origins, its purpose and how it can be classified. Joint tax vetoes are also explained. The chapter will then set out empirical work based on the tax carve out clauses in international investment agreements signed between 2014 and 2020, as well as those contained in current model BITs.
Garriga, Pablo Brown University, U.S.A *Firms as Tax Collectors*	We study the implications of delegating tax collection duties to firms. We exploit a major reform to the withholding regime of the turnover tax in the City of Buenos Aires, where several large firms were appointed to act as collection agents (CAs) based on a predetermined revenue threshold. Combining rich firm-to-firm administrative data with quasi-experimental methods, we show that: (i) firms newly appointed as CAs do not change their reported business activity, (ii) firms with preexisting commercial ties to CAs increase their self-reported income, and (iii) the government collects more tax revenue. Analysis of a subsequent reform that reduced third-party tax collection shows that firms respond symmetrically by reducing their reported income. These results are in line with other papers' findings, suggesting that reforms to tax administration can

	have a considerable impact when it comes to raising revenue and building tax capacity. Our findings can provide guidance to other middle- and low-income countries on ways to determine who the right tax collector is as a function of the level of development.
González, Juliana Cubillos Leiden University, Netherlands *Decision-making in the Implementation of the BEPS 4 Minimum Standards*	The dissertation is devoted to study the implementation of the Base Erosion and Profit Shifting (BEPS) four minimum standards in Mexico, Spain, Australia and the Netherlands. It addresses the questions on: Why did the sample countries implemented the BEPS four minimum standards? And how did these countries changed their tax legal system during the implementation process? The first aim of the research is to create a methodology that enables the researcher to study the objectives considered and actions taken by stakeholders within a given country during the process of implementation of the BEPS four minimum standards. The second aim of the research is to use this methodology to study whether the country stakeholders' objectives are align with core values of sovereignty, among which I refer to autonomy, authority, control and legitimacy. This research project has two contributions to make to the scientific community. A fist one concerned with a method to study tax international standards implementation, and a second focused on expanding the scope to be given to the term "tax sovereignty". I will argue that the concept of tax sovereignty has been changing alongside the evolution of the international tax system and that BEPS minimum standards implementation constitutes a milestone of this shift. In this regard, I want to offer evidence to attest that the framework used to describe tax sovereignty has changed from an excessive respect of the state's autonomy to define its tax policy, to a moderated approach towards such autonomy, framing it upon international and supranational tax standards. The chapter to be presented is that of the methodology or alternatively the one of the early conclusions/comparative analysis. It depends of how advanced is the analysis by August 2022.
Gutteres, Iva University of Leeds, School of Law *The EU GAAR: Minimising Risk through Mimicking Behaviour*	General anti-avoidance rules (GAAR) are often presented as a solution to the challenges that aggressive tax planning and tax avoidance schemes pose to tax systems worldwide. The legal drafting process is often based on law already enacted in another country or involves a process of legal transplant or borrowing from another country. The European Union (EU) GAAR was no different, as it was based on the United Kingdom (UK) statutory GAAR. To date, there has been little discussion of the coherence of the legal drafting of the EU GAAR. Therefore, this chapter contributes to this discussion by demonstrating that the motives that underpin the chosen tax policy do not align with the functional goal of this legal measure. Taking into consideration the framing "one-size-fits-all" or "the top-down approach" used to draft EU GAAR, we will argue that the legal measure is a poor fit for the needs of countries aiming to protect their tax base. This approach reveals that the EU GAAR does not align with the problems posed by aggressive tax planning (ATP) or tax avoidance schemes nor with the concept of abuse developed by Court of Justice of the European Union (CJUE) over several decades. To explore this issue, we will conduct an analysis of the motives that lead European policymakers to replicate and borrow legal concepts traditionally used by common law countries. Then, we will find that policymakers and governments did not discuss this misalignment in the law-making process. We then conclude that policymakers' actions comprise mimicking peers, which reduces risk and uncertainty associated with a policy option
Jespersen, Sara Copenhagen Business School, Denmark *How Responsible Corporate Tax Compliance is Constructed – the Role of CSR*	The role of corporate responsibility in the public and private governance of corporate tax: Private governance standards play a role in governance regimes of various kinds. They are widely known in the area of corporate social responsibility (CSR). Traditionally tax and corporate tax practice is not governed by private standards, but rather through legal regulation. With recent years increasing political and popular pressure on corporate tax practices several private governance initiatives have developed in the intersection of CSR and corporate tax. This paper explores the meaning of the institutionalized norm "responsible corporate tax practice" as a private governance standard in theory and practice. Drawing on CSR literature and global governance theories, this paper empirically and conceptually investigates how public and private governance interacts. The paper finds that responsible corporate tax practice is political by design. This brings new insight into the concept of CSR and its maturity and enables reflections of existing knowledge of the political role

	of CSR. The findings indicate that although external shocks (the financial crisis and BEPS) certainly played a role in creating a conducive environment, it is the way in which actors interact – notably NGOs and businesses – that shapes business practices in more detail. Furthermore, despite the well known role of government in CSR, formal authorities are practically absent from the discussion of CSR and corporate tax practice. This paper contributes to literature on the social and institutional nature of corporate tax practice, the dynamics and political nature of CSR and the intersection of public and private governance in global tax governance. It also provides practical insight into the dynamics of business society engagements with global regulation.
Lärka, Hedvig University of Gothenburg, Sweden *Neither National nor International: on Corporate Income Taxation as Social Form*	I argue that, within academia and by the OECD, tax sovereignty is constructed as separate from political economy. This separation, I hold, brings with it a promise of international cooperation to 'overcome' the global legal architecture allowing tax competition while failing to shed light on how transnational power asymmetries affect the outcome of such 'cooperation'. More importantly, it fails to account for how the central, structuring relation of corporate income taxation – the relative mobility of capital – is a relation whose emergence is guided and upheld by the community of states themselves. The formulation and work of this relation, and the harmonized forms of corporate income taxation that it iteratively informs, makes for the object of my study. Social form theory, drawn from marxian and posthuman theory, informs the approach of my dissertation, and is described in its' first chapter, which I, as a first year PhD candidate, would be happy to present at the Global Tax Symposium. From the perspective of social form, GloBE top-up minimum taxation emerges as a legislative project of the OECD countries, in direct conflict with those of non-OECD countries, seeking to expand categories of source taxation. Social form theory allows for the study of a field of law wholly unguided by international binding norms, and for the acknowledging, mapping, and analyzing of these conflicting projects, the outcome of which will form future regimes. The purpose of my dissertation is to recast sovereignty as relational, as created by relation, more specifically by the relations embodied in the harmonized categories of corporate income taxation; and to show how, under the now intensified conflict between source and residence countries, sovereign boundaries are being redrawn; as the corporate income tax regimes of tomorrow, through struggle, emerge.
Leite de Queiroz, Luiza Vrije Universiteit Amsterdam, Netherlands *What Normativity for Inter-nation Equity? Human Rights as Compass and Sustainable Development Goals as the Lingua Franca in Transnational Tax Justice*	The last decade has been revolutionary for international tax law in many respects. The 2008 financial crisis shook some of its foundations to their core, not in the least by provoking a considerable shift in its normative justifications. From a long-standing accepted paradigm of non-double taxation to one that has been dubbed in the literature as 'full taxation', the international tax architecture has undergone its first major review, spearheaded by the OECD and G20 countries, in essentially a hundred years. Yet, critics and observers have repeatedly noted that this appraisal exercise and the resulting proposed reforms do not go far enough. Debates on distributive issues, inter-nation equity, and inclusivity of negotiations that result in policy making are still largely open and sorely peripheral. Far from irrelevant, these debates elicit hard considerations about fairness and normative decisions made in the past. The present work argues for a principled approach to international taxation rules based on the recognition that the current design constrains developing countries' ability to mobilise all available resources to realise human rights within their borders. Referring to the United Nations Sustainable Development Goals as the lingua franca that allows for mutual understanding of tax experts, economists and human rights scholars, this article aims at contributing to the discussions surrounding the normative justifications of inter-state allocation of taxing rights. It advances the reasoning that international tax structures must be aligned with human rights normativity because a misalignment fundamentally results in an incoherent approach to the idea of 'financing for development' endorsed by developed states and the OECD. Embracing a critical legal perspective, the article reaches its findings based on the doctrinal review of relevant literature, as well as of legal and policy documents.
Matabudul, Rachna London School of Economics, U.K *Tax Treaty Dispute Resolution: Lessons from the*	Tax treaty dispute resolution is based on the mutual agreement procedure (MAP) prescribed through the bilateral tax treaty network. This structure presents several limitations for addressing the increasingly complex and multilateral tax disputes across the international tax regime (ITR). In contrast, the international dispute resolution system under the Law of the Sea regime comprises a multilateral and comprehensive legal framework embedded in the United Nations Law of the Sea Convention (LOSC). The LOSC's dispute resolution system constitutes one of the most successful mechanisms to date in terms of scope and impact. Given the common geopolitical logic

Law of the Sea	that underpins the ITR and the Law of the Sea regime, this thesis uses the LOSC's system as a benchmark to explore potentially relevant aspects of the LOSC's system that can be adapted into the ITR to improve tax treaty dispute resolution. This research thesis develops a new tax treaty dispute resolution system that ensures an effective and predictable dispute resolution process that yields equitable solutions across the ITR. I apply a comparative institutional analysis method to study the dispute resolution systems under the two regimes. The structure of the tax treaty dispute resolution system that I propose includes three new mechanisms in addition to MAP. Although the MAP remains the primary mechanism, the three additional mechanisms form a comprehensive legal framework that ensures a flexible yet mandatory resolution of tax treaty related disputes. The proposed reforms address not only existing MAP and arbitration issues but also the potential shortcomings identified under the OECD's Pillar One dispute resolution mechanism to be implemented in 2023. The proposals also include policy recommendations to facilitate the implementation of the new system across the Inclusive Framework.
Meret Cajacob, Meret University of Basel, Switzerland *Understanding the Blurred Line between Tax Avoidance and Tax Planning*	The questions arising around tax avoidance might be as old as modern taxation, but a clear line between acceptable and unacceptable taxpayer behavior still does not exist. Rather, the boundary can be described as a gray area with blurred outlines and in practice, diverse and divergent interests determine whether a particular taxpayer behavior is classified as lawful or not. This leads to incongruent rules, legal uncertainty and sometimes to outcomes publicly perceived as unjust. In order to develop a new perspective on the diverse interests behind the concept of tax avoidance, this paper focuses on the arguments used to justify the boundary between legitimate tax planning and tax avoidance. Various actors are involved in this process: national legislators adopting laws or treaties, tax administrations and courts interpreting and applying these norms and international organizations developing international standards or recommendations. By referring to a practical example, the study aims at reconstructing the arguments of the various actors. Methodologically, the research is based on a qualitative argumentation analysis. Thus, the structures of reasoning become identifiable. Additionally, this method allows to compare differing perspectives on tax avoidance and helps to reveal gaps in thought processes. From a legal perspective, the aim of the study is to trace back the priorities, differences and commonalities within the arguments of the various actors, in order to explain why the boundary is drawn at a certain point. And, building on this, to critically engage with the concept of tax avoidance and contribute to a more coherent instrument for the effective enforcement of tax law. At this early stage of my dissertation thesis, there are still many open questions that need to be clarified. In this regard, I look forward to stimulating discussions and international perspectives on this issue at the PhD-GTS.
Milogolov, Nikolai Erasmus School of Law-Rotterdam, Netherlands *Is Tagging the 'Minimum Tax Price' on Investment Hub Jurisdiction Well-Balanced?*	Does Pillar 2 proposal (global minimum tax) constitute a well-balanced approach to regulate tax competition with investment hub jurisdictions under international tax regime? The aim of the research is to critically discuss the shifting approach in international tax law, policy, and practice (international tax regime - ITR) relating to the role of entities in investment hub jurisdictions in MNE corporate structures. Investment hubs are jurisdictions that facilitate transit of investments and help reduce costs associated with international capital investments, including those stemming from the interactions between tax various systems. My focus is on contrasting Pillar 2 proposal with the existing framework of tax regulations in high-tax countries (EU, OECD, and US approaches) relating to the issue of tax competition. I label Pilar 2 as a 'cartel-style' redistribution of active profits of MNEs from investment hub jurisdictions in favor of large high-tax jurisdictions. Its tax policy goals are justified at international but not at national tax policy level. This leads to problematic and unsustainable balance between public and private interests. My first argument is that Pilar 2 is an internationally unbalanced deviation from the existing ITR ('customary international law' override) because

	instead of focusing on economic substance (current standard) it is based on the idea of mechanical top up taxation disregarding economic circumstances of MNE's entities and tax policy considerations of the countries (in other words a shift to taxation where no value is created). My second argument is that Pillar 2 is only a partial solution of the tax competition issue because it relates only to active income of MNEs while passive income received by investors is out of scope of the reform therefore tax competition for capital through low taxation of passive income will remain even in the age of tax transparency and global minimum taxation.
Nand, Simrata Bond University, Australia *An Analysis of the Impacts of COVID-19 on Transfer Pricing and Australian Advance Pricing Arrangements*	From late-2019 onwards, the world was rocked by the COVID-19 pandemic. The domestic health and fiscal measures implemented by national governments wreaked havoc on all forms of business. Multinational Enterprises (MNEs) were subject to lockdowns, restrictions on travel and transport, temporary cease of trade, atypical fluctuations in industry supply and demand economics, disruptions to financing, and, for some, pivots to new business models. This led to distorted profitability results, financial government assistance, staff retrenchments, additional business risks, contractual breaches, and increases in operational costs. A corollary of the COVID-19 impacts was the significant uncertainty in the application of an entity's transfer pricing policy. Advance Pricing Arrangements (APAs) covering MNE related-party dealings also faced significant challenges in the aftermath of the pandemic. With most businesses experiencing erratic changes to their profitability and gearing levels, many were in breach of their APA conditions. To assist with the global tax uncertainty, the Organisation for Economic Cooperation and Development provided general guidance on the four most common post-pandemic transfer pricing issues: comparability, losses, APAs, and government assistance. More than ever before, it has become crucial for businesses to prepare their tax affairs meticulously, as revenue authorities will likely be focusing on audit activity to replenish government cash reserves. Despite the challenges regarding APAs, MNEs may become more interested in entering into one covering the COVID-19 affected years. Given the level of risk, scrutiny, and uncertainty in documenting and defending a COVID-19 transfer pricing policy, APAs are the only way to obtain a degree of comfort over the pricing of those years. Additionally, new APAs could factor in pandemics and/or financial crises in their critical assumptions to avoid similar outcomes. This paper examines the challenges to transfer pricing and APAs in the aftermath of COVID-19, and the increased utility of APAs from 2019-onwards.
Oyarzún, Christian Anguita Maastricht University, Netherlands *International Tax Avoidance*	This research focuses on bridging the gap between domestic GAARs and the PPT. It investigates the legal transplant of domestic GAARs and the feasible incorporation of the PPT into the tax systems of Latin American countries. In particular, it aims to compare the essential elements of domestic GAARs and the PPT, including recent case law, and to make recommendations for the adoption, application and interaction of the PPT, which includes proposals regarding the modification of existing treaty or domestic GAARs in order to challenge contemporary tax avoidance strategies. The countries selected for this research are Argentina, Chile and Peru. Argentina was the first country in Latin America to incorporate a general anti-avoidance rule in 1946, hence the importance and influence in the development of tax avoidance for the rest of the region. In the case of Chile and Peru, which traditionally have followed a formalistic interpretation in tax law, the recent introduction of domestic GAARs represent a new approach to tax avoidance in Latin America. At international level, these three developing Latin American countries represent different models within the same region: Argentina as one of the members of the G20 with extensive experience and jurisprudence in international tax avoidance; Chile is one of the most advanced economies in the region and a member of the OECD with a desire to cooperate in an international level, but with limited history in tackling tax avoidance; and Peru as one of the countries that participate in the Inclusive Framework, limited network of tax treaties, but willing to comply with the OECD

	standards.
Simone Paci Columbia University *(A)Voiding the Fiscal Contract: How Tax Non-Compliance by the Rich Constrains Demand for Redistribution*	How does individual preference for taxing the rich change when the wealthy can evade or avoid their fiscal burden? International scandals such as the Panama Papers have cast the political spotlight on tax noncompliance. My argument articulates how perceived noncompliance may dampen or fuel pub- lic demand for redistribution through the income tax system, following either material self-interest or social norms. Combining existing cross-country survey data with an original experiment in Italy, I show that individuals across coun- tries perceive high levels of noncompliance, associate it with higher-income tax- payers and in fact overestimate its magnitude. An informational experiment reveals a negative effect of perceived noncompliance on demand for redistributive taxation. Treatments providing truthful aggregate statistics about evasion lowered respondents' inflated perceptions of noncompliance and increased their preference for income tax progressivity by 2%. Similarly, additional informa- tion specific to evasion by the rich increased the salience of noncompliance by the wealthy and constrained preferences for progressivity, lowering them by 2% back to baseline levels.
Papulova, Angelina Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria *Model Legislation for Cooperative Compliance Validated by Reference to Specific Jurisdiction*	More than a decade ago, cooperative compliance became an important part of the international tax law agenda. Cooperative compliance programs represent a special concept of relationships between a taxpayer and a tax administration based on increased transparency, real-time tax certainty, and trust, which leads to payment of the right amount of tax at the right time. Nowadays, there is increased public scrutiny of the taxation of multinationals and apparent public demand for fair and efficient tax systems. Those challenges require new solutions. Cooperative compliance programs are designed to establish an advanced level of relationships, trust, and transparency between business and tax authorities on a voluntary basis that qualitatively differ from the existing traditional relationships based on obligatory reporting, post-filing audits, and enforcement. Implementation of the cooperative compliance program requires specific expertise and financial capacity of the countries. It can prevent governments from implementing this advanced cooperation regime. Model legislation ("Platonic model") could be used as the basis for national cooperative compliance legislation (or regulations) by countries that would like to introduce the program. It might encourage governments to ensure their systems adhere to a common pattern. Out of the chapters of my dissertation, I would like to present one of the core chapters, namely, the building blocks of the model legislation for cooperative compliance. This chapter introduces the necessary structural parts and procedural rules of the cooperative compliance program, summarizing the conclusions drawn from the previous chapters – theoretical parts considering basic principles and countries' programs analysis. Namely, those are subjective and objective scope of the programs (including the topic of the different treatment of MNEs and SMEs), as well as tax control framework, treatment of the confidentiality and privacy, use of technologies for cooperative compliance (classic disclosure approach and full transparency approach), effective dispute settlement and termination of a cooperative compliance program.
Pascucci, Fabrizio UCLouvain, Belgium *Is Full Taxation the Optimal Approach to Tackle International Tax Avoidance?*	Since the 1920s' the idea that business income should be taxed in the jurisdiction where income-producing activities are carried out has been extensively supported, hereby implying taxation at source. The catalyst for the consensus expressed at that time was that companies' production factors used to show an inherent connection with the source-state due to their "corporeality". However, due to the substantial evolution in the way MNEs conduct their business, on the one hand, and the increasing tax competition among countries, on the other, this paradigm has begun to creak over the years. From the second half of the 20th century onwards, rules that allocate taxing rights to residence-states, such as CFC rules, have proliferated in capital exporting countries. This progressive taxing rights' reallocation culminated in October 2021 when more than 130 countries agreed to rethink

	the archetypal international tax rules and adhered to a global minimum tax (i.e OECD Pillar Two, or simply GloBE). As the taxing rights' reallocation does not seem to be justifiable in terms of tax abuse – given that the GloBE rules do not entail any assessment regarding the causes determining low-taxation, some leading scholars advocate that the justification is in fact to be found in an immanent principle of the international tax regime, namely full taxation (i.e. a "modern" revisitation of the single-tax principle). My research project purports to understand what led to the "new consensus", and whether the approach is effective and compatible with the guiding principles of international tax law. In this regard, however, it is first necessary to understand whether the international tax regime really exists, or the overall convergence of tax rules governing cross-border situations, both in treaties and domestic legislations, is merely the result of states' internal policies.
Pownall, Joshua University of Barcelona, Spain *Controversial issues of the Spanish Digital Services Tax: Does the Spanish Digital Services Tax infringe the Double Tax Conventions ratified by Spain?*	We are undergoing a new industrial revolution marked by the digitalization of the world economy. The international tax system has become outdated having been assembled at the beginning of the twentieth century when physical presence was a necessity. However, after the 2007-2008 financial crisis, growing social demand brought about a call for change. The OECD developed the BEPS Action Plan that identified the so-called challenges of the digital economy. At an EU level, the European Commission has proposed two Council Directives. These directives include the Proposal for a Council Directive on laying down rules regarding the corporate taxation of a significant digital presence, and the Proposal for a Council Directive on the common system of a digital services tax. Nonetheless, the EU approach in the short term has failed as the proposed directives are not in force due to a lack of consensus among member states. In this scenario, certain countries have committed themselves to act unilaterally and have signed into law domestic digital services taxes. While there is a range of literature which analyses the European Commission's proposal, analyses of domestic digital services taxes remain to be carried out more extensively, as in the case of Spain. Consequently, questions arise which need to be addressed. The research question for this dissertation evolved from a comprehensive review of the relevant literature on the digital services taxes: Is the Spanish DST contrary to law? The hypotheses drawn from research to date is that the Spanish DST infringes on (i) the principles of tax law, (ii) EU law, (iii) the double tax treaties signed by Spain, and (iv) WTO law. Possible litigation strategies will be discussed for taxpayers affected since it is reasonable that certain taxpayers could challenge the tax regardless of whether or not the hypotheses are demonstrated to be true.
Usman, Ibrahim University of Jos, Nigeria *Legal and Institutional Framework of Property Taxation in Nigeria*	This chapter discusses the legal and institutional framework of property taxation in Nigeria. Specifically, the chapter reviews the legal and institutional systems of Land Use Charge Law of some states in the federation. The first legal regime of property taxation was enacted in Kwara State in 2009. This was followed by that of Lagos State enacted in 2011 (as amended in 2018). Then, Oyo and the Edo States enacted theirs in 2012, and Kano in 2016 (subsequently amended in 2017). These legal regimes have taken over the powers of the local governments in Nigeria to directly collect property tax, by empowering the Board of Internal Revenue Service of these states to collect the property tax. The chapter examines the provisions of the state's Land Use Charge Law in the context of the 4th Schedule to the Constitution of the Federal Republic of Nigeria, 1999, Land Use Act, 1978 and Taxes and Levies (Approved List Collection Act) Cap. T2, Laws of the Federation of Nigeria 2004, which primarily vest powers on local government to charge property tax. The research recommends the need for the various states' Land Use Charge laws to be amended to ensure that local governments are able to exercise their constitutional functions to collect property taxes, while the state governments should confine themselves to administering property tax within the urban areas as envisaged by the Constitution.
Van Brederode, Tim Leiden University, Netherlands *The European Union and*	In recent years, the OECD BEPS has prioritized the issue of tax avoidance. To address tax avoidance, the OECD has put forward a broad range of anti-tax avoidance measures that limit tax base deductions, prohibit treaty benefits in inappropriate circumstances, and mandate more transparent reporting on taxes. Member States of the European Union have successfully cooperated on implementing several of these policies, but have reached an impasse in adopting a directive that would advance the OECD's Pillar Two solution. Pillar Two is a global minimum tax

Harmonizing Corporate Taxation: a Case Study on the Global Minimum Taxation to Understand the Principle of Subsidiarity, EU Corporate Tax Policymaking and Tax Integration	of 15% that would be imposed on multinational groups with revenues that exceed €750 million. The EU's potential adoption of Pillar Two could inspire action from the countries who have committed to Pillar Two to also adopt and implement the minimum tax—underlining the importance of the EU's current position. The aim of this study is two-fold: (1) understanding the decision making process that led to the development of the EU directive on Pillar Two and (2) identify enabling and obstructing factors to the EU's adoption of the minimum tax. The study will employ multiple methods to meet the research aims. To meet the first objective, the study will use the law and political economy (LPE) framework for a comparative analysis across all EU Member States. The Shared Mental Models framework will underpin the methods used for the second objective. To meet the second objective, the study will involve a qualitative evaluation of the adoption of the EU directive on Pillar Two using an embedded case study design, involving document review (e.g., EU meeting notes) and semi-structured interviews with key informants from multiple Member States. The implications of this research will include (1) recommendations to strengthen the EU's decision making process in the field of direct taxation and (2) enhance the novel LPE framework.
Wallossek, Luisa LMU Munich, Germany *Optional (Non-)Filing and Effective Taxation*	Many countries have automatic wage tax withholding systems which include a legal tax non-filing option for some taxpayers. We show that this option has sizable and potentially unintended implications for effective taxation. Employers often over-withhold taxes that are not refunded to non-filers. As a result, non-filers' effective average tax rates are higher than intended by the tax schedule. This weakens the effective tax progressivity, because non-filing is concentrated at lower income levels. Using German administrative tax data, we quantify tax over-remittances under non-filing. Lowest-income non-filers face an effective average tax rate of 2% although they should pay 0%
Wardell-Burrus, Heydon Oxford University, U.K *MNE Strategic Responses to the GloBE Rules*	This paper (which is one component of my DPhil) addresses the outcomes which arise from differences between the Pillar Two tax base and that of the 'source' country under the GloBE rules. It explores the 'agreed limits' which have been placed on tax competition and argues that the Pillar Two infrastructure does not stop countries from continuing to engage in tax competition. The paper proceeds in four parts. First, I set out the conceptual problem which was facing the Inclusive Framework in designing Pillar Two's tax base. I argue that a newly agreed tax base, taking short cuts by relying upon financial accounting, was the only feasible option. Second, I explain how the GloBE rules address tax base differences, both with respect to permanent differences and mere timing differences. Third, I set out a framework for considering MNE responses to Pillar Two – that is, what incentives are created for MNEs and how can they dynamically respond to the existence of 'undertaxed' income in their group. I argue that this gives rise to two new 'tax assets' which can be theorized and valued within a global MNE. Fourth, I consider the incentives which are created for States in responding to Pillar Two. I argue that this gives rise to a new strategic environment. In particular, I consider the impact upon tax competition and what channels are available to continue engaging in tax competition consistently with the GloBE rules. This will primarily consider how states are able to manipulate their tax bases to continue engaging in tax competition. It considers specific strategies which are available to high-tax and low-tax jurisdictions. It also considers the costs involved in engaging in different types of tax competition in a post-Pillar Two world. I draw conclusions as to what this means for the international tax system.