

Results of the BEPS minimum standards implementation

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GLOBTAXGOV
A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



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Context

In 2013 the OECD (endorsed by the G20) initiated discussions about the aspects that should be modified in international taxation trends in order to adopt an international tax system that can deal with global transactions of a highly digitalized economy and enhance cooperation between diverse tax systems.

The BEPS initiative covers 15 action points. However the four minimum standards are specifically intended to counter harmful tax practices more effectively, preventing the granting of treaty benefits in inappropriate circumstances, establish specific standards for sharing transfer pricing documentation in a country-by-country reporting, and making dispute resolution mechanisms more effective.

Only those standards compromise the countries to implement at national and international levels. The research will focus on the implementation of these four minimum standards in twelve countries between developed and developing countries (of which the researcher will study only six) to identify the early results of the BEPS implementation.

Research question

Why are the Netherlands, Spain, Ireland, México, Australia and US committed with the implementation of BEPS minimum standards?



Set of questions to guide the data analysis

- Are in the countries of study, different levels of commitment towards the implementation of BEPS minimum standards?
- How could those differences be explained in the chosen countries' sample? (sub-questions)
- Considering that there are differences in the implementation phase, the question to address will be: Does the BEPS implementation give rise to substantial differences that redefine the BEPS expected outcome?
- Could these differences be reconciled in order to guarantee international tax commitments in order to upgrade the international tax system thriving for new international guidelines on what, when and how to tax income?

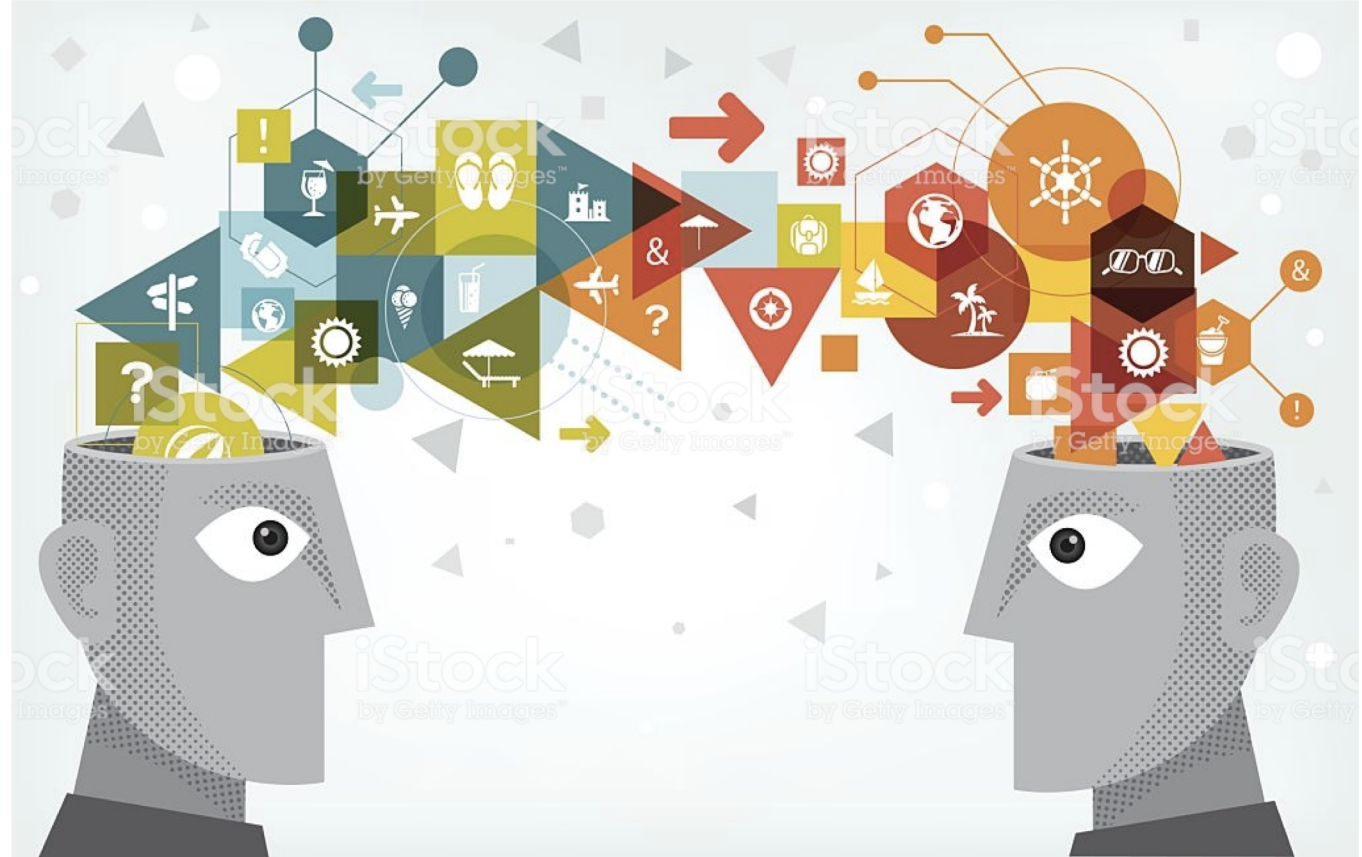
Research methods

During the research I will be using qualitative methods:

Document analysis

Case Studies

Process Tracing



*Bedankt voor uw
aandacht.*

*Thank you for your
attention.*

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