

# Providing depth to the notion of tax sovereignty

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PhD Global Tax Symposium  
30 September and 1 October of 2021



Universiteit  
Leiden  
The Netherlands



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



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# Why using sovereignty?

The power to act in pursue of the common good of a *polity* is assigned to the notion of state.

The ability and the power to consolidate collective aims is studied in reference of the concept of sovereignty.

Common values = shared identity.

Infusing these values through principles, regulations, laws, etc.

Binding concept between material and abstract elements.

Changes in state's perspective recognizable through concrete actions and discourses in light of the context.



***Polity:*** political entity capable of mobilizing resources through institutional social relations that organize its functioning around the development of a collective identity shared by their inhabitants.

***Territory***

***Government***

***Population***

|  
***Control***

|  
***Authority***

|  
***Legitimacy***

# Tax Sovereignty

- Taxation as prevailing viewpoint
- Limited to deal about issues of power over policy choices or design drafting
- Aim of authority
- BEPS influencing tax sovereignty
- Ways in which the implementation has been proven successful
- What is the country concerned about

Decision power in exchange of ...

- Control over the tax policy
- Revenue raising
- Taxing stateless money
- Hindrance for cooperation

Use all aims not just authority

Higher level of awareness

→ sovereignty as decision power + taxation

→ not exclusively connected with effectiveness of the system

# Approach

- Legal analysis
- Comparative law
- Process tracing
- Causal Mechanism

Desk Research

Expert Interviews

**Nardin**

Sovereignty as  
an idea and its  
diffusion as a  
topic.

**Krasner**

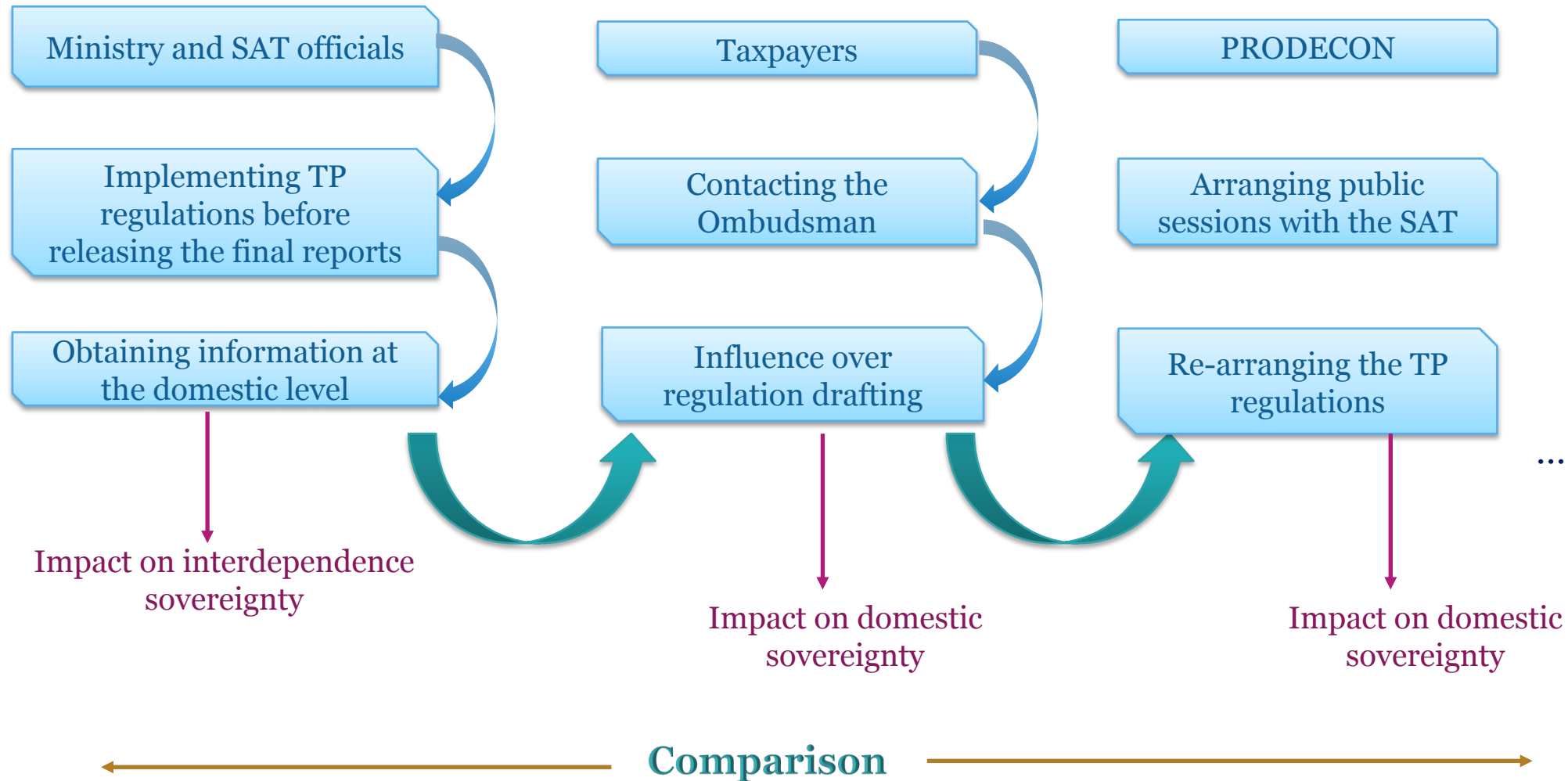
International Legal

Westphalian

Domestic

Interdependence

# Research design



# Thank you for your attention

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