

# *The political economy of BEPS implementation in the developing world*

*Frederik Heitmüller*

PhD seminar “Multilateral Cooperation in International Tax Law”  
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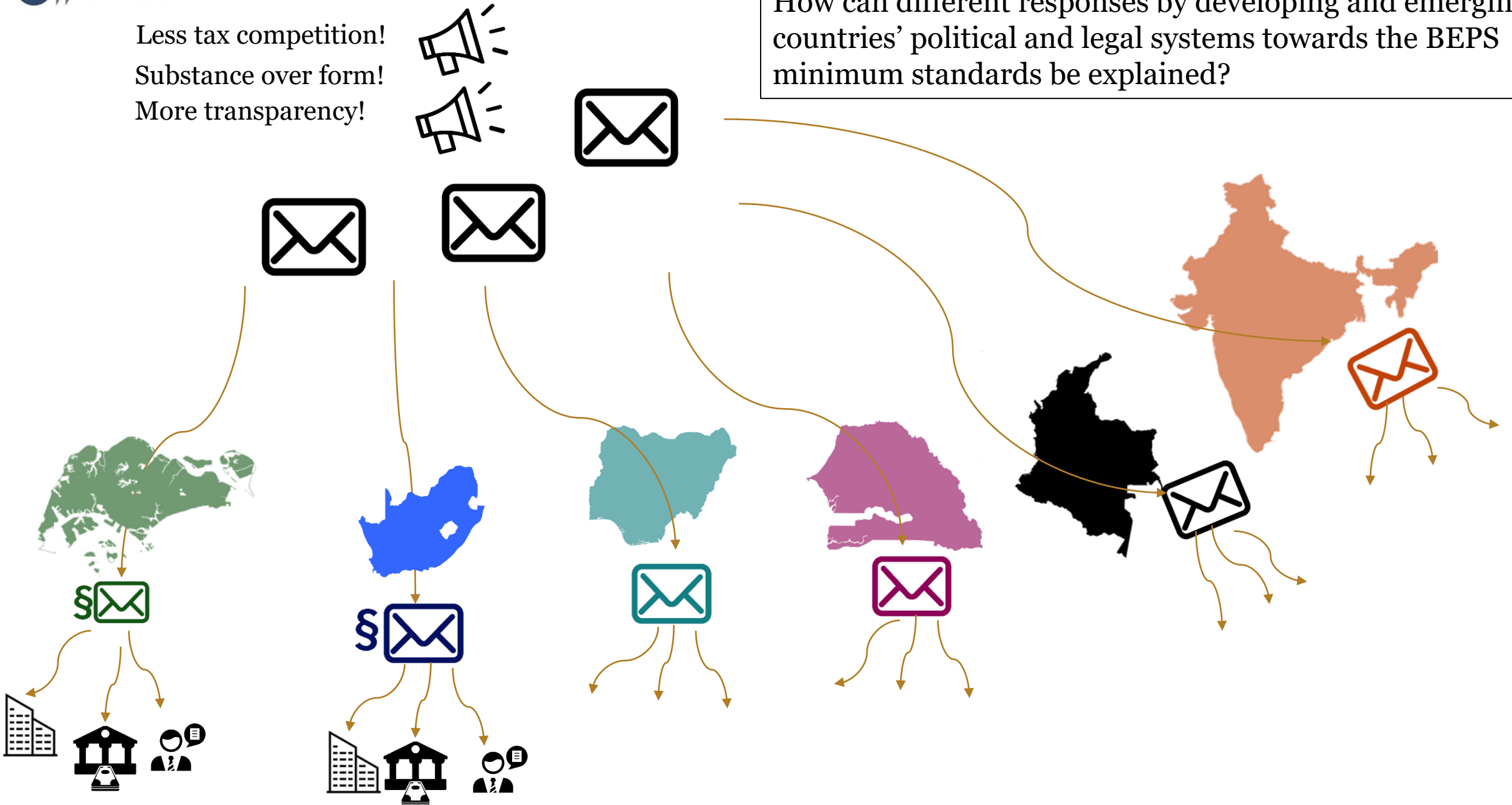
**GLOBTAXGOV**  
A NEW MODEL OF GLOBAL GOVERNANCE IN INTERNATIONAL TAX LAW MAKING



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Less tax competition!  
Substance over form!  
More transparency!

Overall research question:  
How can different responses by developing and emerging countries' political and legal systems towards the BEPS minimum standards be explained?



Analytical dimensions

Over time (historical evolution)

Across countries (comparative)

Differences-in-differences

Aspects

Tax competitiveness

Variation from original plan

*(potentially more)*

Focus

Interest & Influence of actors

Interest construction

Methodology

6 country case studies

Hypothesis development

Operationalization

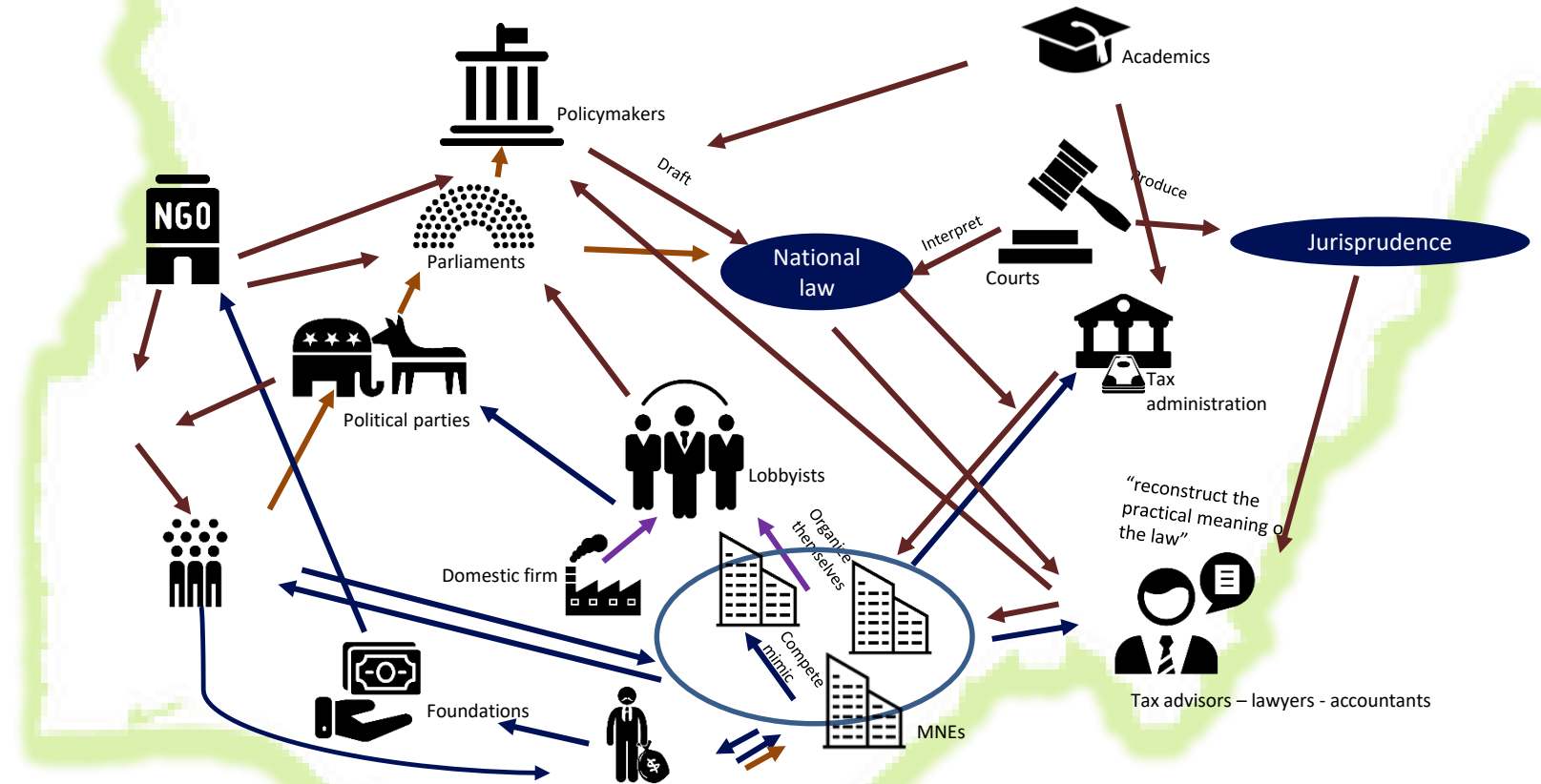
Testing in full sample

Tools

Documentary analysis

**Semi-structured interviews**

(E-mail) surveys



**Dankuwel.  
Thank you.  
Vielen Dank.**

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