

Inclusive global tax governance in the Post-BEPS era

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Propositions relating to the dissertation

Inclusive Global Tax Governance in the Post-BEPS Era

by Sieb Kingma

1. The OECD through the Inclusive Framework on BEPS should have a fair chance to prove itself as the central, inclusive forum for international income tax cooperation and coordination.
2. A 'fair' allocation of taxing rights might be the hardest item on the international tax agenda to reach agreement on, but should be put on there anyway.
3. The tax competition debate is ultimately a battle of competing claims to tax sovereignty.
4. Developing countries should be stimulated to form (regional) alliances to take control over their tax sovereignty.
5. Tax policy could play a pivotal role in responding to today's biggest challenges, being enhancing sustainable development and saving the environment.
6. At this moment in time, an extraterrestrial threat is probably the only thing that could push countries to unify their tax systems.
7. Tax scholars can learn a thing or two from scholars from other disciplines.
8. Whereas many have an opinion about global tax governance, finally somebody made an analysis of how it functions.
9. Spending time with your family and friends is the most joyful thing in life.
10. Exercising is the ideal way to reduce stress.
11. Always pass on what you have learned.