

The Tax State and International Tax Policies

Overview

Duration:

01 January 2011 - 31 December 2014

Research Team:

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Funding:

Deutsche Forschungsgemeinschaft: Sonderforschungsbereich 597 "Staatlichkeit im Wandel"

Details

This project analyzes the causes and consequences of the internationalization of taxation. In previous phases of the project we described and explained the emergence and transformation of the three most relevant international tax regimes: the global regime of double tax treaties, the EU tax regime and the OECD regime on harmful tax practices. Our findings demonstrate that these regimes gradually limit the scope of national tax policy: taxes remain national but are increasingly constrained by international rules and tax competition.

In the current phase of the project we focus on the political consequences of international tax regimes: Does the gradual internationalization of tax policy-making bring an internationalization of tax-related political debates in its wake, or do citizens and interest groups rather respond with indifference, adaption or neglect? To answer this question we first explore the distributive effects of international tax regimes (outcome): Does the rise of international tax regimes and international tax competition affect the progressivity of national tax systems, and does it contribute to a shifting of tax burdens between different income groups? We then turn to political reactions to internationalization and focus on three questions in particular: How do citizens perceive and evaluate domestic and international tax regimes and do these perceptions and evaluations change over time (loyalty)? How, and to what extent, do they adjust their tax avoidance and evasion strategies in response to international tax regimes (exit)? And finally, how, if at all, does the internationalization of taxation change cleavage structures and patterns of political

mobilization in that policy field (voice and neglect).

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