

## Relief of Source Taxation on Capital Income: Legal Implications for Policy

# Establishing a Tax Autonomy Concept

M. Evers LL.M.



**Research Agenda**

- What is Tax Autonomy?
- What is the Policy Framework?
- What legal instruments are available?
- How do national legal instruments affect Tax Autonomy?
- How do tax law working arrangements affect Tax Autonomy?
- How should counter measures be designed?

**Relevance**

Enhancing Tax Autonomy regarding Relief of Source Taxation on Capital Income of Non-Residents. Rights and Obligations under International Law

**Methodology**

• Legal theory research, legal policy and comparative research  
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**Legal History**

**Criticism**

- Not focused on historical history
- Addressing global coverage of tax law
- Addressing historical and contemporary tax law
- Historical events not developed in a cross-country

**Liberalism**

• Negative Theory

• Arguing that legal theory

**IR Theory**

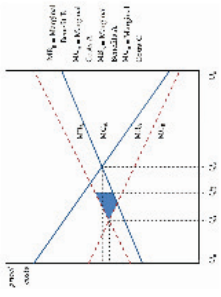
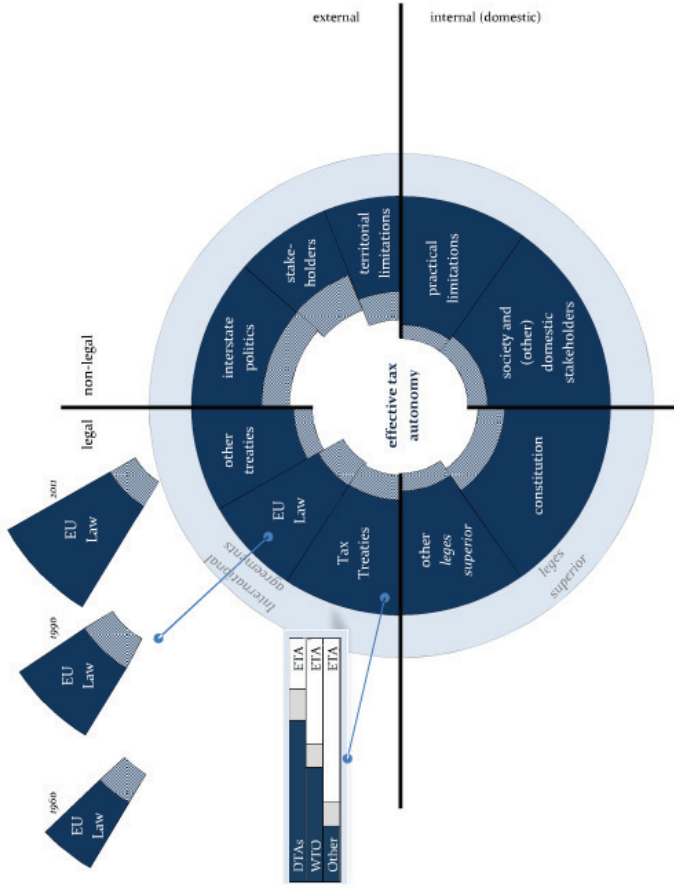
**Criticism**

- Too theoretical
- Addressing global coverage of tax law
- Addressing historical and contemporary tax law
- Historical events not developed in a cross-country

**Constructivism**

**Alternatives**

Autonomy as a viable solution



Instrument	Provision	EU Law	Other Treaty	Condition	EU Law
EU Treaty	• Article 63	• Article 63	• Article 63	• Article 63	• Article 63
EU Law	• Directive 90/269	• Directive 90/269	• Directive 90/269	• Directive 90/269	• Directive 90/269
Other Treaty	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements
EU Law	• Directive 2003/48	• Directive 2003/48	• Directive 2003/48	• Directive 2003/48	• Directive 2003/48
Other Treaty	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements
EU Law	• Directive 2004/58	• Directive 2004/58	• Directive 2004/58	• Directive 2004/58	• Directive 2004/58
Other Treaty	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements	• Double Taxation Agreements