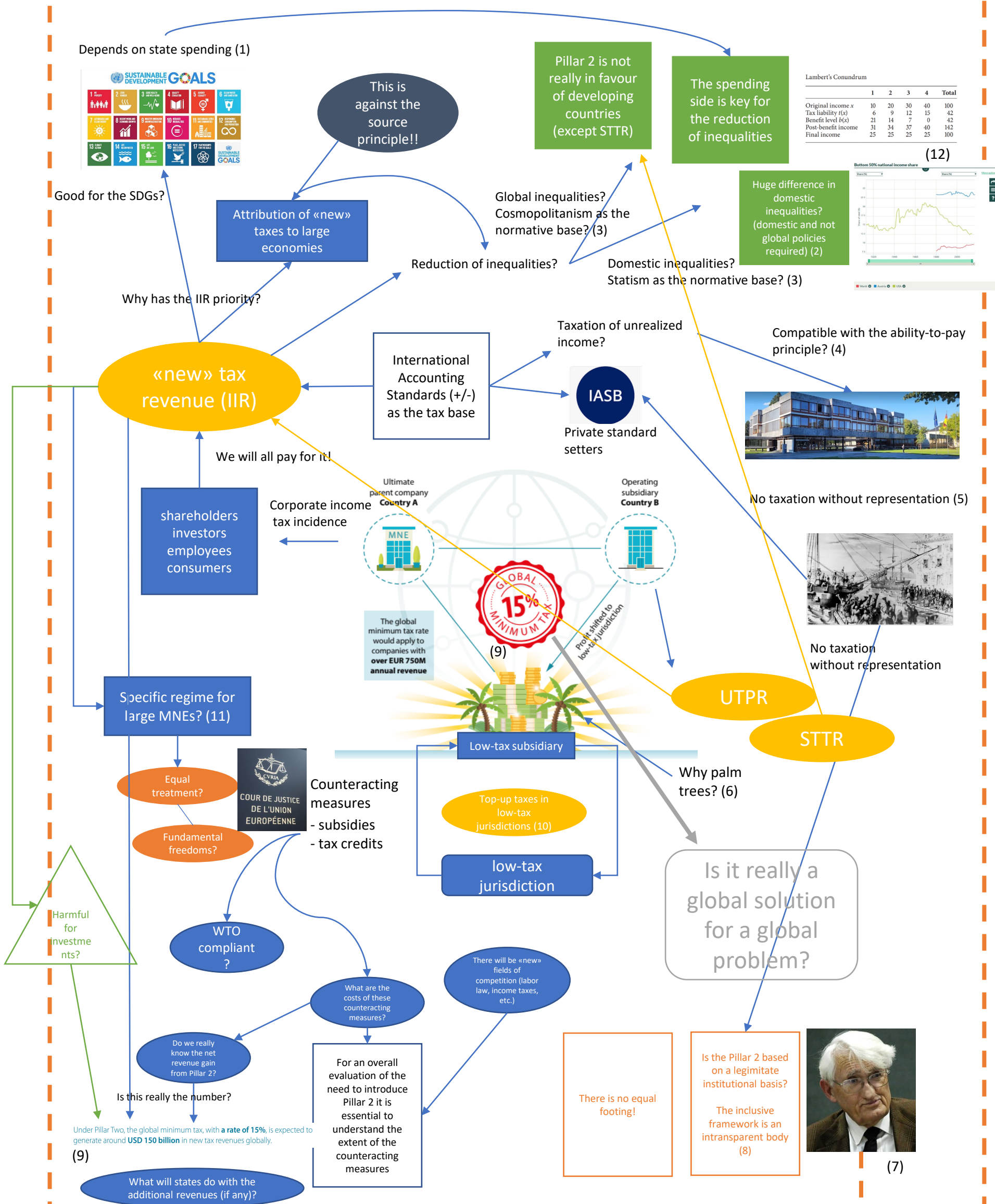


Pillar 2 and its missing normative base



- (1) For details see Peter Hongler, Florian Regli & Thomas Berndt, Tax Reporting and Sustainability, IFF-HSG Working Paper No. 2021-6
- (2) <https://wid.world/>
- (3) Several authors have already dealt with the dispute between cosmopolitanism and statism and its impact on the design of the international tax regime (see e.g. already Ilan Benshalom, 'he New Poor at Our Gates: Global Justice Implications for International Trade and Tax Law, New York University Law Review (2010), p. 1 et seq.
- (4) The main question is whether the ability-to-pay principle requires a net taxation. In particular in Germany but also in Switzerland such debate is common.
- (5) If the tax base is calculated based on a private standard, a careful assessment is necessary whether this is compatible with the legality principle.
- (6) See Steven A. Dean & Attiya Waris, Ten Truths About Tax Haven: Inclusion and the «Liberia» Problem, Emory Law Journal (2021), p. 1587 et seq.
- (7) On Habermas and the international tax regime see Cees Peters, On the Legitimacy of International Tax Law, IBFD 2014.
- (8) See e.g. Allison Christians and Laurens van Apeldoorn, The OECD Inclusive Framework, Bulletin for International Taxation (2018), p. 226 et seq.
- (9) OECD, Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy, October 2021, p. 15
- (10) It seems likely that several low tax jurisdictions will apply top-up taxes in inbound situations. See on the counteracting measures Noam Noked, Defense of Primary Taxing Rights, Virginia Tax Review (2021), p. 342.
- (11) See e.g. <https://www.gov.ie/en/speech/615f7-statement-by-minister-donohoe-on-decision-for-ireland-join-oecd-international-tax-agreement/>
- (12) The Lambert's Conundrum as outlined by Nora Lustig & Sean Higgins, Estimating the Impact of Fiscal Policy on Inequality and Poverty, Chapter 1: The CEO Assessment, Commitment to Equity Handbook, Estimating the Impact of Fiscal Policy on Inequality and Poverty, Nora Lustig (eds.), Brookings Institution Press 2018, p. 8.