

IN SEARCH FOR A PERFECT RECIPE: Re-conceptualisation of sovereignty in the light of the role played by intergovernmental economic organisations in shaping tax policy of three post-communist countries

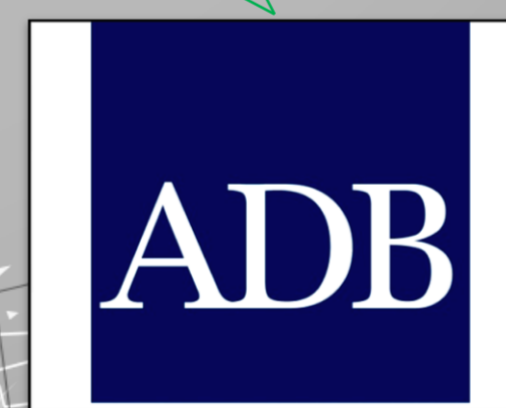
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PROBLEM

After the collapse of the Soviet communism in the late 1980s, post-communist countries were confronted with many issues necessary for successful transition into capitalism. Because of the poor state of their economies, they needed not only advice, but also financial support and both were provided by intergovernmental economic organizations (IGEOs). This practice that still endures is kept alive by the increasing range of issues that belong to the concern of the modern 'administrative' states and that get more complex and technical in nature due to intensified globalization process. However, such practice is in conflict with the sovereignty concept of traditional theories of public international law and international relations.

RESEARCH QUESTION

What is the role played by intergovernmental economic organizations in shaping tax policy of three post-communist countries and how should tax sovereignty be re-conceptualized in the light of this practice?



GOAL

This research will investigate the problem based on analysis of tax policy recommendations of the IMF for Russia, Mongolia and Kazakhstan. The research has relevance for other post-communist and other developing countries receiving financial support and advice from IGEOs.

METHODOLOGY

- Classic legal doctrinal research methods:
- Hermeneutic (legal) reasoning
 - Comparative (legal) research methods:
 1. Vertical 'top-down'
 2. Horizontal

RESEARCH STEPS



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