American Journal of
Economics
(AJE)

Concerns of Developing Nations Regarding the OECD Inclusive Framework on BEPS: A Case Study of Uganda

Chillanyang Cyprian

American Journal of Economies
ISSN 2520 - 0453 (Online)
Vol. 9, Issue 1, pp 76 - 87, 2025

www.ajpojournals.org

Concerns of Developing Nations Regarding the OECD Inclusive Framework on BEPS: A Case Study of Uganda

Chillanyang Cyprian

Master of Taxation (University of Limerick); Master of Economic Policy and Planning (Makerere University); Bachelor of Statistics (Makerere University); Postgraduate Diploma in Tax and Revenue Administration (Uganda Revenue Authority); Postgraduate Diploma in Project Planning and Management (Gulu University); and a Certificate in Public Finance Management (IMF)

Article history

Submitted 15.02.2025 Revised Version Received 19.03.2025 Accepted 17.04.2025

Abstract

Purpose: This paper addresses the concerns of developing countries regarding the implementation of the OECD Inclusive Framework on BEPS. It also assesses the success factors for the Inclusive Framework in these countries. The study, conducted in Uganda as a case study, revealed that while the Inclusive Framework is generally appreciated in developing nations, it is paramount to evaluate the potential advantages of the Inclusive Framework for their individual jurisdictions before adoption.

Materials and Methods: Interview of the selected tax experts was used as a method of delivery because it provided the study with a deeper understanding of the subject matter .The in-depth one-on-one online interviews with the five tax experts using an unstructured interview guide and Microsoft Teams allowed for free flow and deep discussion of the subject matter

Findings: The study found out that although the inclusive framework is well received in developing countries, its benefits are not yet clear. As such, countries must evaluate the likely benefits of the inclusive framework and compare with their Digital Services Taxes before adoption.

Unique Contribution to Theory, Practice and Policy: The study recommends that developing countries unite and advocate for common positions, collaborate with developed countries, enhance participation in decision-making processes, build the capacity of tax administrations in international tax rules, data mining, and analysis, and consider introducing qualifying domestic minimum top-up taxes (QDMTTs) and/or repealing existing digital services taxes upon adopting Pillar Two.

Key Words: *International Taxation Rules; Base Erosion and Profits Shifting; OECD Inclusive Framework; Developing Countries.*

JEL Classification: *Taxation, Subsidies and Revenue General H20, Multi National Enterprises F23, Role of International Organizations O19.*

INTRODUCTION

The Organization for Economic Co-operation and Development OECD (2021) defines Base Erosion and Profit Shifting (BEPS) as tax planning strategies employed by multinational enterprises (MNEs) to exploit gaps and mismatches in international tax rules in order to avoid taxes. This scheme has succeeded because the international tax rules do not allow market or source jurisdictions to impose taxes on the income of MNEs that do not constitute a permanent establishment (PE) or fixed place of business within that jurisdiction. The rules also prevent residence jurisdictions from taxing income not sourced from a PE or a fixed place of business established by MNEs within that jurisdiction. The net effect is that income derived by MNEs in jurisdictions where they do not constitute a PE, by use of the internet, escapes tax liability. The OECD (2021) estimates that governments worldwide lose up to €247 billion yearly due to this scheme.

As economies became more digitalized and revenue losses worsened, countries decided to take action. France, Italy, Hungary, Slovakia, and the United Kingdom introduced unilateral tax measures (Turley and Leung 2019), which were later suspended as nations agreed to explore the OECD / G30 coordinated two-pillar approach known as the OECD Inclusive Framework on BEPS.

Pillar One of the OECD Inclusive Framework on BEPS aims to establish a mechanism for distributing taxing rights on MNE profits between residence and source jurisdictions and create new taxing rights for market jurisdictions. Pillar Two, conversely, consists of Global Anti-Base Erosion rules that grant certain jurisdictions the right to tax profits previously allocated to other jurisdictions, along with a global minimum tax rate for jurisdictions that do not impose sufficiently high tax rates (OECD 2023). The OECD (2020) projects that Pillar One will reallocate approximately $125 billion in profits annually to the market jurisdiction, including developing countries. Pillar Two, on the other hand, is expected to generate an additional annual revenue of $220 billion globally for governments (OECD 2021).

The study was conducted in 2023 in Uganda to assess the country's concerns regarding the OECD Inclusive Framework on BEPS. Interviews were held with five experienced international tax experts from Uganda and one expert from the Republic of Ireland. Uganda is interesting because it is a developing country that has not yet adopted the BEPS Inclusive Framework. Instead, it introduced two Digital Service Taxes. The country has nine operational double taxation treaties, including two with known low-tax jurisdictions.

Uganda, located in East Africa, has a population of 45,935,046. It lies along the equator and spans an area of 24,038 square kilometers. In 2024, the projected Gross Domestic Product was $55.59 billion, and average annual revenues were $6.8 billion. The economy is predominantly agricultural and subsistence-based, and the country has a per capita income of $1,186 (Uganda Bureau of Statistics 2024).

Problem Statement

A study by Cobham and Janský (2018) indicated that developing countries are the most affected by BEPS, with losses ranging from 5% to 8% of GDP compared to 2% to 3% for OECD countries. Furthermore, another study on the OECD Inclusive Framework by Barake *et al.* (2021a) suggested that gains for developing countries under Pillar Two remain uncertain. Despite these and other concerns, such as the likely impact on revenues and their respective national priorities, the OECD and other developed nations have continued to promote the inclusive framework to developing nations.

Therefore, this study's objective is to analyze the concerns of developing countries and provide recommendations for policymakers.

Literature and Empirical Review

The Ancient International Tax Rules and Propositions

The international taxation rules became outdated because they were based on the concept of permanent establishment, which holds that corporations are liable to tax in a jurisdiction only if a permanent establishment (PE) or fixed place is attributable to them. The rationale was that conducting business anywhere without a physical presence was impractical. However, advancements in the internet changed this dynamic, making global trade borderless and enabling corporations to trade internationally without the need for a physical presence. This evolution led to the failure of international taxation rules to allocate taxing rights to jurisdictions and highlighted the need for reform (Avi-Yonah 2021).

Several models have been proposed to address this problem, but two stand out: the Utopian Taxation Approach and the Unitary Taxation of Transnational Corporations Approach. Ordower (2020) introduced the Utopian alternative, which envisions global tax administration being centralized under one independent international agency, with the recovered revenue distributed by the same agency. He argues that the developed world lacks the moral authority to retain this new revenue; instead, they should relinquish it for the common good worldwide. A significant challenge with this approach is that such radical changes will likely disrupt economies. Additionally, determining a fair distribution of wealth is complicated, as different individuals and groups have varying needs.

The Unitary Taxation of Transitional Corporation Approach, proposed by Picciotto (2013), offers a more straightforward method for resolving international tax issues by basing taxing rights on the genuine economic substance of what the MNE does and where it operates rather than its legal forms. According to Mansour (2019), "the unitary tax approach treats each multinational corporate group as a single global entity. Its total global profits would be allocated to the countries where it conducts business, in proportion to the amount of genuine economic activity carried out in each country. Each country can then tax its share of global profits at whatever rate it chooses. The unitary tax approach essentially eliminates corporate tax havens from the international tax system".

Several countries have adopted the Unitary Taxation of Transnational Corporations approach in different ways. In Argentina, this approach determines the Gross Income Tax, an indirect turnover tax imposed by the provinces where economic activities occur. In Switzerland, the cantons (formerly states) collect the National Defense Tax, with a minimum of 17% retained within the canton and only up to 8% potentially remitted to the confederation. Other countries that incorporate elements of this approach include the United States and Canada (Siu Erika et al., 2014). Although this approach has become a foundational aspect of the BEPS Inclusive Framework, it faces criticism for threatening state sovereignty and the challenges countries encounter in reaching an agreement on a common formula for profit allocation.

The OECD Inclusive Framework on BEPS

The BEPS Inclusive Framework is a two-pillar, multilateral solution developed by the OECD and participating countries to combat aggressive tax planning practices resulting from BEPS and the "race to the bottom. " Jurisdictions began with different perspectives; the United States was interested in tax rules that targeted companies with intangible property at their core because, for them, IP played a significant role in the value creation of such MNEs' products. On the other hand, the United Kingdom favored rules that considered the role of users in creating value for the MNE’s product. India believed that digitalization under these international tax rules enabled MNEs to access and retain customers located in India without Permanent Establishments, thereby denying them revenue (Turley and Leung 2019).

Pillar One has its roots in the United States (US), where, as early as 1911, the taxation of corporate profits among states was based on the sales factor (Avi-Yonah 2021). This pillar involves signing a Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI), committing countries to amend their domestic tax laws and treaties to align with the agreed OECD BEPS Inclusive Framework standards and policies (Oei 2022). On the other hand, Pillar Two focuses on implementing a minimum tax rate of 15% to prevent MNEs from shifting profits to low-tax jurisdictions through three Global Base Erosion rules.

The Global Base Erosion (GLoBE) rules consist of:

i. The Income Inclusion Rule (IIR), which works in conjunction with
ii. The Undertaxed Profits Rule (UTPR) to allow a resident jurisdiction to impose additional tax on MNE incomes or profits that are taxed below the agreed-upon rate of 15% by the source jurisdiction.
iii. The Subject to Tax Rule (STTR) permits the source jurisdiction to impose additional tax on payments made to the group if those payments are taxed below 9% in the resident jurisdiction (OECD 2020).

The OECD claims that the special nexus rules embedded in the two-pillar solution, including the tail-end revenue provisions, the de minimis rules, the revised UTPR allocation keys, and the Qualified Domestic Minimum Top-Up Taxes (QDMTTs), will benefit low-income economies (OECD 2023). However, according to van Der Westhuizen (2022), while the OECD BEPS Inclusive Framework addresses the issue of double taxation for digitally enhanced MNEs by modifying international tax rules to tax corporate profits where value is created, it does not tackle source taxation or uphold the principles of neutrality, equity, and simplicity. Similarly, Van Apeldoorn (2018) asserts that the BEPS Inclusive Framework may not address the world's injustices because it fails to consider the inequalities in tax sovereignty.

The Executive Order of U.S. President Trump in January 2025, disowning the U.S. commitment to the global deal, can derail the progress made thus far by the OECD Inclusive Framework on BEPS. This is because the Inclusive Framework is built on consensus, and U.S. backing is crucial. However, it is important to note that this Executive Order does not prevent Pillar Two from continuing to apply to U.S. corporations in foreign countries that have enacted Pillar Two.

The OECD BEPS Inclusive Framework in Developing Countries

Participation of Developing Countries

The G24 report explains that the UN is better positioned to champion a unified global stance because it serves as a neutral venue for both poor and wealthy nations to be heard (Resha 2021). Similarly, according to Eden (2023), the responsibility for leading the development of new international rules should belong to the United Nations (UN).

Although the OECD (2023) report praised the participation of low- or middle-income countries in discussions regarding the OECD Inclusive Framework, papers by Barake *et al.* (2021a), Løvholm (2022), and Resha (2021) express disagreement. Resha (2021) notes that only 23 of the 55 African Union members participated in the negotiations. Løvholm (2022) argues that developing countries, being non-OECD members, were treated as outsiders without voting rights, pointing to the rule that decisions were to be made by consensus among OECD members only. He also mentions that the lack of necessary negotiation capacity among developing countries and immense political pressure to agree diminished their ability to participate equally in the BEPS Inclusive negotiations.

The OECD (2023) report also acknowledged that developing countries are slow to commit to the MLI, attributing this to the lengthy process. It noted that although 24 developing countries had signed the MLI and 14 of them had ratified it, only two countries had expressed interest in signing. The report also indicated that developing countries were not making sufficient progress accessing the country-by-country reports. This is despite the efforts of the ATAF and the African Union to raise political awareness of the two-pillar solution across the continent.

Challenges Facing the OECD Inclusive Framework on BEPS in Developing Countries

A simulation conducted by Barake *et al.* (2021b) projected an unequal distribution of revenues globally under a 15% minimum tax rate of Pillar two, with high-income countries benefiting the most since they host the majority of multinational enterprises (MNEs). Blanco (2022) asserts that the OECD's conception of value creation, as consumption, risk allocation, and decision-making rather than manufacturing and material production processes, favors developed countries while disadvantaging developing nations. Eden (2023) analysis of the Pillar One Blueprints revealed that Pillar One is also biased toward middle-income jurisdictions due to their dual roles as source and market jurisdictions. Oei (2022) also argued that the OECD Framework imposes unnecessary costs and burdens on developing countries.

In his article *"*Earth to OECD: You Must be Joking the Subject to Tax Rule of Pillar Two," Brian J. Arnold of the IBFD warned developing countries against adopting the STTR, noting that the framework is unlikely to generate significant tax revenues. At the same time, Catherine Brown of the ICTD, in her blog titled *"*A Global Minimum Tax: is Pillar Two Fair for Developing Countries?*"* suggested that Pillar Two enhances tax revenues in the resident jurisdictions of the MNEs. This is because the legal limitations and international agreements will hinder developing countries from retracting the incentives promised to investors. Then, under the STTR, the resident jurisdiction must tax the untaxed income. At the same time, the developing country forfeits the benefits associated with those incentives, affirming Devereux (2023) assertion that the GLoBE rules diminish countries' ability to select investment options such as subsidies.

Adoption of the OECD Inclusive Framework in Developing Countries

As recommended by Navarro (2020), countries ought to take certain considerations into account before adopting the OECD BEPS Inclusive Framework. In Nigeria, the crucial factor for adopting the framework was the understanding that the 30% ruling tax rate in the country is satisfactory compared to the proposed 15% minimum tax (Resha 2021). Meanwhile, Kenya hesitated to sign the treaty because it was focused on implementing a 1.5% digital service tax on transactional value, which was introduced in 2022 (Bush *et al.* 2022). Indonesia's participation in the OECD BEPS Inclusive Framework discussions was driven by potential revenue losses attributed to a large digital market, estimated at $130 billion in 2025 (Rumata and Sastrosubroto 2020).

The other motivator for adopting the inclusive framework is the visibility of MNE business transactions, resulting from access to country-by-country reports. According to the OECD

(2023) report on page 16, Datuk Dr Mohd Nizom Bun Sairi, Chief Executive Officer of the Inland Revenue Board of Malaysia, states, *"*We believe that MNEs and corporations will now engage less in tax avoidance strategies […] after the country-by-country reporting regulations are put in place in Malaysia. This is due to corporate transparency being improved by the reporting obligation under country-by-country reporting rules".

The BEPS Reality in Developing Countries and the ATAF Proposals

Studies show that developing countries have weaknesses in tax systems and administration (Oguttu 2016) and low skill sets (Apriliasari 2021). Their double taxation treaties have been undermined by low withholding tax rates and less stringent permanent establishment rules (Quak and Timmis 2018).

In her study on treaty abuse in Uganda, Agnes (2019) cited two classic cases of treaty shopping: "MTN," a South African company that structured its investment through Mauritius, and "Bharti Airtel," an Indian company that structured its investment through the Netherlands, despite the existence of the Uganda-South Africa and Uganda-India double taxation treaties, respectively.

ATAF provided recommendations to simplify the allocation of Amount A under Pillar One of the OECD Inclusive Framework so that African countries can benefit and create a level playing field between Automated Digital Services Corporations and Consumer Facing Businesses. A key proposal was to establish a lower single global threshold of $250 million for all MNEs generating profits in the market jurisdiction of developing countries. Another important proposal was calculating an Amount D based on the MNE's 'global profit'. The argument is that "residual profit" limits the taxable amount available to jurisdictions to only profits in excess of 10%, thereby restricting the size of Amount A. Using global profits under Amount D significantly enhances the much-needed tax revenues for developing countries.

MATERIALS AND METHODS

Research Question

The study was guided by Navarro (2020), who highlighted the need for developing countries to thoroughly analyze their investment options before adopting the OECD Inclusive Framework for BEPS. Following Saunders *et al.* (2009), the research topic was selected after a rigorous review of the literature on BEPS in developing countries to identify areas that required investigation.

Research Method

The interviews with selected tax experts served as a delivery method, providing the study with a deeper understanding of the subject matter (Gill *et al.* 2008). The in-depth one-on-one online interviews with six tax experts, conducted using an unstructured interview guide and Microsoft Teams, allowed for a free flow of deep discussion on the topic. The chosen individuals are practicing international tax specialists in Uganda and the Republic of Ireland, each possessing at least 15 years of experience. They offered the study a comprehensive and unique perspective on the international tax landscape in Uganda and among developing countries worldwide.

Analysis Methodology and Challenges

Qualitative analysis was conducted. The interviews focused on the following areas in Uganda and developing countries:

i. The concerns regarding the OECD Inclusive Framework;
ii. Whether the digital economy poses a threat to government revenues;

iii. The state of the tax legislative framework concerning the OECD Inclusive Framework;
iv. The effectiveness and readiness for the Inclusive Framework of the revenue collection agencies;
v. Key success factors for the BEPS Inclusive Framework.
vi. Recommendations for policymakers regarding the OECD Inclusive Framework.

The study did not experience many challenges except for the delays related to fixing and conducting interviews and receiving the confirmed transcript. Transcription errors from Microsoft Teams arose due to the interviewees' differing accents, which also challenged the process.

FINDINGS

In developing countries, there is a significant risk of potential revenue loss due to the growth of informal digital economies that are difficult to track and tax. This informality arises from governments' inability to establish centralized payment systems in these regions. In Uganda, the Uganda Communications Commission, tasked with regulating internet use in the country, struggles with the large volume of online transactions occurring within the economy due to the lack of a centralized payment system. To mitigate the risk of revenue loss, the Government of Uganda introduced two Digital Service Taxes in 2023: One related to corporation tax and another related to value-added tax. However, it has been observed that most MNEs operating in Uganda transfer the tax burden to their local customers by grossing up payments.

Experts agree that adopting the OECD Inclusive Framework on BEPS substantially benefits developing countries. These benefits include increased government revenues from new taxing rights, greater foreign direct investment, and employment opportunities due to the certainty of the tax regime, which attracts investors. Furthermore, the framework is expected to enhance the visibility of MNEs through access to country-by-country reports. Additionally, the framework is anticipated to protect developing nations from exploitation by developed economies, as the standards are well-defined under the Inclusive Framework. However, there is no certainty regarding how MNEs will respond. There is a real risk that MNEs may leave some jurisdictions to avoid the inconveniences of compliance.

Legislative frameworks in developing countries are inadequate for adopting the OECD Inclusive Framework on BEPS. There are numerous digital services taxes (DSTs); the tax laws have not been updated in accordance with the BEPS Action plans; in some jurisdictions, permanent establishment (PE) threshold provisions in domestic law are inconsistent with those in the double tax agreements (DTAs); and most developing countries have not signed the Competent Authority Agreement to facilitate the automatic exchange of information. Although amendments to tax legislation are not difficult to implement, the lack of sufficient data to support changes poses a challenge, as data generated from tax administration information systems is typically of low quality.

Although several tax administrations in developing countries have established international tax management units, they lack the capacity to counter multinational enterprises (MNEs), especially during transfer pricing audits. Few skilled and specialized staff adequately understand the subject matter and possess the necessary exposure. Moreover, tax bodies experience a high turnover of experienced staff. Additionally, this framework faces practical administrative issues, such as developing returns to declare additional taxes.

In developing countries, policy and politics can override evidence-based decision-making, turning the objective path in revenue administration into either a short-term concern or something that is completely neglected. Uganda has the ability to take necessary steps to prepare for the inclusive framework; however, what truly matters is the political will to do so. But isn't it likely that developed nations will pressure developing countries into submission by using favorable trade agreements as leverage? Can developing countries refuse the OECD Inclusive Framework? Not adopting the inclusive framework risks sidelining these countries from other technical forums, such as the Global Forum and the automatic exchange of information.

According to experts, administering the OECD BEPS Inclusive Framework is complex because most of the 15 BEPS Action Points do not apply to developing countries. Consequently, incorporating these Action Points into the laws of developing nations only increases complexity. For instance, developing countries lack the sophisticated instruments required to neutralize hybrid mismatches since they are not capital exporters; thus, the CFC rules become redundant in these nations.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The paper set out to analyze the concerns of developing countries regarding the adoption of the OECD Inclusive Framework on BEPS. Accordingly, the study identifies the key motivators for action in these countries as the potential loss of government revenues due to inaction in addressing the scale of their digital economy; the significant disparity in the tax burden between domestic companies and their cross-border counterparts; and the likely impact of the inclusive framework on their respective economies concerning incentives and state sovereignty.

The paper provides an in-depth understanding of the OECD inclusive framework in developing countries. An empirical review of earlier studies on the subject has helped outline the framework's development phase, including the early concerns raised by countries regarding it. The paper makes policy and administrative recommendations to address some of the concerns of developing countries regarding the implementation of the inclusive framework in their jurisdictions. It also offers recommendations to the OECD for improving the framework.

Recommendations

Governments need to establish a centralized payment system that facilitates tracking all payments made domestically and internationally. This will provide vital information for policy formulation and assist the tax authority in monitoring online transactions to increase revenue collections from the digital economy. Additionally, the tax authority should invest in developing staff capabilities in data mining, data analytics, and artificial intelligence to address gaps in data management and enhance revenue collection.

Developing countries must collaborate and unite around common positions to avoid being outmaneuvered by other nations during negotiations. Tax officials from developing countries should seek support from their counterparts in developed countries with similar resources. International or regional bodies, such as the African Tax Administrators Forum (ATAF), are well-positioned to facilitate this kind of cooperation. Additionally, it is advised that tax officials from developing countries participate in international tax training or forums where key issues regarding the new tax rules are discussed.

Upon adopting the Inclusive framework, jurisdictions must implement a qualifying domestic minimum top-up tax to prevent losing taxing rights to resident jurisdictions under the Global Anti-Base Erosion rules. Additionally, jurisdictions must review all existing treaties to eliminate any contradictions among domestic laws, double taxation agreements, and other treaties, including bilateral agreements and investment treaties.

The tax authority must implement efforts to retain knowledge through a knowledge management program, ensuring that files and documents are well-stored, accessible, and searchable. Additionally, there should be a department dedicated solely to international tax matters, independent of other departments, as this fosters expertise among those navigating the complexities of international taxation. Allowing qualified individuals to specialize exclusively in handling international taxation on a daily basis enhances their capacity. Furthermore, to mitigate over-reliance on its own staff, the tax authority should consider hiring private tax experts to conduct international tax audits on its behalf.

A clear tax policy articulating the desires of the jurisdiction is necessary. Aside from investors seeking clarity on taxes, incentives, and existing bilateral agreements, a well-articulated tax treaty policy can aid in decision-making regarding the OECD Inclusive Framework. It can also mitigate the risk of being outmaneuvered by another country during negotiations. The policy must align with the National Development Plan, incentivized sectors, the types of incentives, what should be taxed and what should not, and the reasoning behind these decisions. Furthermore, it is crucial for policymakers, including Members of Parliament, the Cabinet, and the Judiciary, to possess technical literacy in international taxation to support effective policy formulation.

Provisions of the BEPS action plan relevant to developing countries, such as transfer pricing, abuse prevention, and interest limitation provisions, may be adjusted to meet the needs of the jurisdiction.

The OECD and the G20 should invest in capacity building for developing countries. The success of the BEPS Inclusive Framework depends on many countries' ability to adopt it and their capacity to address the concerns of all nations. Therefore, the OECD must develop infrastructure for information sharing based on country-by-country reports and support the participation of developing countries in formulating international taxation rules for commodities commonly found in their jurisdictions, such as minerals, oil, gas, coffee, and cocoa. The Inclusive Framework Secretariat should also provide capacity building and coordination for developing countries.

REFERENCES

Agnes, B. (2019) 'OECD'S Action Plan on Tax Base Erosion and Profit Shifting (BEPS); Emphasis on Treaty Abuse and Avoidance of Permanent Establishments and Multilateral Instruments for the Cases Study of Uganda', *Revista Derecho Fiscal*, (14).

Apriliasari, V. (2021) 'OECD/G20 PILLAR TWO: Is it a Compatible and Feasible Solution?', *Jurnal Pajak Indonesia (Indonesian Tax Review)*, 5(2), 136-149.

Avi-Yonah, R.S. (2021) 'The International Tax Regime at 100: reflections on the OECD's BEPS Project', *U of Michigan Law & Econ Research Paper*, (21-020).

Barake, M., Chouc, P.-E., Neef, T. and Zucman, G. (2021a) 'Revenue Effects of the Global Minimum Tax: Country-by-country Estimates', *EUTAX Observatory*.

Barake, M., Neef, T., Chouc, P.-E. and Zucman, G. (2021b) *Collecting the tax deficit of multinational companies simulations for the European Union*, unpublished thesis, EU Tax Observatory.

Blanco, A. (2022) 'An ideological critique of the OECD's BEPS Action Plan', *Griffith Law Review*, 31(3), 333-360.

Bush, J., Durst, M. and Ogutu, M.M. (2022) 'Impact of the Oecd Inclusive Framework's Pillar 2 on Developing Countries: a Focus on Tax Incentives'.

Cobham, A. and Janský, P. (2018) 'Global distribution of revenue loss from corporate tax avoidance: re-estimation and country results', *Journal of International Development*, 30(2), 206-232.

Devereux, M.P. (2023) 'International Tax Competition and Coordination with a Global Minimum Tax', *National Tax Journal*, 76(1), 000-000.

Eden, L. (2023) 'Taxing Multinationals: Three Lenses on International Tax Cooperation (Comments on UN Resolution 77/244, Promotion of Inclusive and Effective International Tax Governance at the United Nations)', *Available at SSRN 4394624*.

Gill, P., Stewart, K., Treasure, E. and Chadwick, B. (2008) 'Methods of data collection in qualitative research: interviews and focus groups', *British dental journal*, 204(6), 291-295.

Løvholm, F.E.Ø. (2022) *Rule makers or rule takers?: examining developing countries' participation in the OECD/G20 inclusive framework on base erosion and profit shifting*, unpublished thesis, Norwegian University of Life Sciences, Ås.

Mansour, M.B. (2019) 'New ranking reveals corporate tax havens behind breakdown of global corporate tax system; toll of UK's tax war exposed', *Tax Justice Network*, 28.

Navarro, A. (2020) 'Jurisdiction Not to Tax, Tax Sparing Clauses and the Income Inclusion Rule of the OECD Pillar 2 (GloBE) Proposal: The Demise of a Policy Instrument of Developing Countries?', *Copenhagen Business School, CBS LAW Research Paper*, (20-22).

OECD (2020) *Tax Challenges Arising from Digitalisation – Report on Pillar Two Blueprint*.

OECD (2021) *Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two).*

OECD (2023) *G20/OECD Roadmap on Developing Countries and International Taxation Update 2023*.

Oei, S.-Y. (2022) 'World tax policy in the world tax polity? An event history analysis of OECD/G20 BEPS inclusive framework membership', *Yale J. Int'l L.*, 47, 199.

Oguttu, A.W. (2016) 'Tax base erosion and profit shifting in Africa–part 1: Africa's response to the OECD BEPS action plan'.

Ordower, H. (2020) 'Uniform International Tax Collection and Distribution for Global Development, a Utopian BEPS Alternative', *Colum. J. Tax L.*, 12, 126.

Picciotto, S. (2013) 'Is the international tax system fit for purpose, especially for developing countries?', *International Centre for Tax and Development working paper*, 13.

Quak, E.-j. and Timmis, H. (2018) 'Double taxation agreements and developing countries'.

Resha, G. (2021) 'Strengthening Tax Cooperation with Africa for Sustainable Revenue Mobilisation'.

Rumata, V.M. and Sastrosubroto, A.S. (2020) 'The Paradox of Indonesian Digital Economy Development', *E-Business - Higher Education and Intelligence Applications*.

Saunders, M., Lewis, P. and Thornhill, A. (2009) *Research Methods for Business Students*, Prentice Hall.

Siu, Erika and Nalukwago, Milly and Surahmat, Rachmanto and Valadão, Marcos, Unitary Taxation in Federal and Regional Integrated Markets (September 1, 2014). Available at SSRN: https://ssrn.com/abstract=2587724 or http://dx.doi.org/10.2139/ssrn.2587724

Turley, C. and Leung, S. (2019) 'BEPS 2.0: What Will It Mean for China', *Int'l Tax Rev.*, 30, 83.

Uganda Bureau of Statistics 2024: The National Population and Housing Census 2024 – PreliminaryReport, Kampala, Uganda.

Van Apeldoorn, L. (2018) 'BEPS, tax sovereignty and global justice', *Critical Review of International Social and Political Philosophy*, 21(4), 478-499.

van Der Westhuizen, W. (2022) *A critical analysis of whether BEPS Action 1 resolves issues of source taxation*, unpublished thesis, Faculty of Commerce.