

Maastricht University Faculty of Law	
Area of Research	International Tax Law
Affiliated Research Institute	Maastricht Centre for Taxation https://www.maastrichtuniversity.nl/research/maastricht-centre-taxation Department of Tax Law https://www.maastrichtuniversity.nl/about-um/faculties/law/departments/tax-law
Team of possible Promotor(s) and reference publications	Prof. Kasper Dziurdź Prof. Hans van den Hurk
Additional Supervisor(s)	
Faculty Research Program(s) (more options possible)	o Values X Institutions X Markets o Mobility X Digitalisation
Applicable Chinese Government Sectors for Talent Development	Humanities and Social Sciences
Proposed list of topics (non exhaustive)	<p>In the last 10 years, the international tax scene has changed dramatically. Notably, the BEPS Project triggered a myriad of new rules, most of which are aimed at tackling aggressive tax planning, tax abuse and tax avoidance. The impact of the BEPS Project continues until today, with the pending implementation of Pillar 2 in many jurisdictions, the uncertainty about the compatibility of the Pillar 2 rules with the existing international framework, and the discussions about the digital economy and Pillar 1. Since many jurisdictions, in particular, developing countries are not being satisfied with these developments at the OECD level, the role of the UN for the future of international taxation is being debated. China, as a member of the OECD/G20 Inclusive Framework on BEPS, generally supports and contributes to the work of the IF, but the concrete impact of the initiatives on China's tax policy as well as China's future role in those developments, both as a large market jurisdiction and as the headquarters of digital MNEs, requires further research and investigation.</p> <p>Potentials areas/topics of research include (but are not limited to):</p> <ul style="list-style-type: none"> • Pillar 1 Amount A, Article 12B of the UN Model, digital services taxes, and other tax measures targeting digital services and/or business models – legal issues and challenges from a Chinese perspective • Impact of Pillar 1/2 on tax policy and/or domestic law in China in comparison to other (selected) jurisdictions • Calculation of the ETR under the GloBE Rules in the light of China's domestic tax system and its tax incentives

Methodology	Comparative legal research comprising at least the jurisdictions of (Greater)China, the EU and one or more of its Member States; and (where applicable): <ul style="list-style-type: none">• Multidisciplinary research methods encompassing, e.g., law and: economics, social and/or political science etc.• Quantitative research methods• Questionnaires and interviews
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