

Calling all those interested in researching unitary tax...

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The International Centre for Tax and Development at the Institute for Development Studies at the University of Sussex has [put out this call for research proposals](#). I would strongly recommend it as a good field of study:

Research Topic: Unitary Taxation of Transnational Corporations

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The ICTD invites interested researchers to submit proposals for research on Unitary Taxation (UT).

The research proposal should be approached from the perspective of developing countries, with a focus on the following issues:

Experience of the Unitary approach

- * What can be learned from previous experience of applying Unitary Taxation, both internationally and within federal states, especially the US?***
- * How far is the current EU proposal for a common consolidated tax base compatible with the US state version?***
- * How does UT compare with the present system, in terms of ease of operation, as well as outcomes, for firms and for countries?***

Harmonisation of definitions of the tax base

- * What are the main divergences between countries in their tax base definitions?***

- * **Could convergence be achieved, e.g. by reference to international accounting standards?**
- * **What might be the economic implications or welfare effects of tax base harmonisation?**
- * **What would be the implications for administration of tax assessments, compared with the present system.**

Identifying a unitary business

- * **What would be the implications of strict or loose definitions of what constitutes a unitary business?**
- * **How would or should these definitions apply to e.g. joint venture arrangements which are common in developing countries?**
- * **What would be the implications for administration of tax assessments, compared with the present system.**

The apportionment formula

What would be the effect of different variations of the usual 3-factor formula (assets-labour-sales) (i) on international allocation of the tax base of Transnational Corporations (TNCs), and (ii) in welfare-economic terms? How would allocation on such a basis differ from that under the present system?

Managing a transition to UT

- * **How far can aspects of the UT approach, e.g. the requirement to submit consolidated accounts (a combined report) be compatible with the existing legal framework especially in tax treaties?**
- * **What are the implications for this framework of a gradual shift, e.g. by regional adoption of UT, such as under the Common Consolidated Corporate Tax Base (CCCTB)?**
- * **What changes to the legal framework would be necessary for a transition to UT, and how could it be managed with least disruption?**
- * **What would be the administrative cost implications especially for developing countries of such a transition?**

For more information, see [Research into Unitary Taxation of Transnational Corporations](#)