

Creating a race to the top in global tax governance: th...

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I have a [new academic journal paper out](#) with Prof Andrew Baker of the University of Sheffield:



The Abstract says:

'Reglobalization' requires global governance mechanisms that can promote norm and normative change constitutive of a 'post-neoliberal order'. Mitigating the race to the bottom in taxation, which can harm public provision and social mobility, is a specific challenge requiring the creation of new tools. This requires going beyond the current reporting tools of global tax governance to focus more systematically on government policies. We develop a political case for conducting assessments of a phenomenon known as 'tax spillovers'. These are harmful impacts one country's tax policies have on other countries, that can also undermine the redistributive capacity of the home tax system. We identify five enabling conditions that give tax spillover assessments political salience, traction and feasibility. Devising and theorizing policy tools that are politically feasible is a pressing task for the reglobalization project that is deserving of scholarly, as well as practitioner, attention.

KEYWORDS: [Tax spillovers](#), [global tax governance](#), [re-globalization](#), [tax competition](#)

I apologise that on this occasion this is not open source and so is only accessible to those who can get behind the paywall. _____ Note: And before the usual trolls turn up, yes, that's a real academic journal from a well-respected publisher. And yes, it was peer-reviewed. So please don't bother to claim otherwise because such comments will be deleted.