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Cross-Border Mobility of Individuals and the Lack of Fiscal Policy Coordination among Jurisdictions (even) after BEPS

Cross-border mobility of individuals has critical implications for states, irrespective of whether they are the emigration or the immigration country and use citizenship or residence as relevant criterion to exert their fiscal jurisdiction over income of individual taxpayers.

This article illustrates the various tax policies that a state can adopt while dealing with cross-border mobility of individuals. It first contrasts citizenship-based taxation with citizenship-by-investment programs. Emigration taxes and preferential tax regimes for inward expatriates are also considered. Then, the limited role of international tax instruments, even after BEPS, in coordinating the conflicting fiscal policies of states, is discussed.

As a possible solution to this clash, the author proposes to abandon the long-established connecting factors of citizenship and residence, and, instead, to adopt a jurisdictional nexus based on the actual physical presence of an individual in the territory of a state, determined with the help of geo-localization technologies.