The Taxation of Small States and the Challenge of Commonality

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Abstract

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The starting point for this chapter is to consider small states, and issues that might be specific to them, in the context of international tax law. At the moment, international tax law is a remarkably energised subject, with a great deal of discussion focused on initiatives to tackle challenges surrounding multinational corporations, in particular. The topic of this collection presumes a commonality of interests amongst small states; thus, this chapter seeks to investigate whether this commonality extends to international tax law. As the analysis which follows will seek to demonstrate, this topic raises many questions about the nature of transnational consensus, and of transnational law in general.

5.1. Introduction

The starting point for this chapter is to consider small states, and issues that might be specific to them, in the context of international tax law. At the moment, international tax law is a remarkably energised subject, with a great deal of discussion focused on initiatives to tackle challenges surrounding multinational corporations, in particular. The topic of this collection presumes a commonality of interests amongst small states; thus, this chapter seeks to investigate whether this commonality extends to international tax law. As the analysis which follows will seek to demonstrate, this topic raises many questions about the nature of transnational consensus, and of transnational law in general.

To begin: what is the value of considering taxation in the context of the size of the state? It is important to identify the purpose of the exercise. It may be that the object of the exercise is to demonstrate the comparative lack of influence of smaller states in international discourse on taxation initiatives. Alternatively, it may be that the intention is to demonstrate that international initiatives, or transnational movements, impact disproportionately on smaller states than on larger states. Finally, it is possible that the exercise is without preconception, and, rather, an exercise of strategy. By asserting a commonality of interest, smaller states, collectively, may hope to 'punch above their weight' in the international tax sphere, and to influence negotiations to the same extent as larger states.

This chapter aims to explore the value of the context of size, and to analyse the challenge of commonality, in the consideration of international taxation issues as they pertain to small states. It addresses four, specific issues. First, is size an important factor in the negotiation process for bilateral taxation treaties? Are smaller states less likely to achieve an outcome that is advantageous to them? Second, this chapter asks whether it is possible to locate questions pertaining to size and treaty negotiations within the context of transnational discourse. Third, literature pertaining to transnational consensus is reviewed, with particular attention paid to the role of size for (alleged) participants. Finally, this chapter considers the role of vulnerability in the transnational discourse of consensus, again, with particular attention paid to size.

5.2. Is Size an Important Factor in the Negotiation Process for Bilateral Taxation Treaties?

Size may appear less relevant when one considers that the starting point of international taxation is the bilateral tax treaty.[1] Two parties, thus, negotiate the terms of the treaty—so, perhaps, the balance is 50/50? Of course not, one may presume—one party is very likely to be more powerful than the other.[2] The lack of equality in bargaining position, however, need not necessarily result from comparative size—though equally, of course, it may. There is an additional layer of complexity in that, as Avery Jones famously observed, the treaty negotiation process does not encourage participants to represent themselves accurately. Each party will be encouraged to emphasise the potentially harsh consequences for the other country's taxpayers of the domestic position, in order to encourage concessions in the negotiations.[3] The reflections of a country's true tax system that emerge from bilateral tax treaty negotiations need not be accurate—and, indeed, may be distorted. In this, however, taxation is not different from any other aspect of international law,[4] and, as the other chapters in this collection demonstrate, small countries may possess a collective sense of vulnerability[5] in other international contexts as well.

Partly because of these and other uncertainties, the bilateral tax treaty has been criticised as an ineffective tool for the twenty-first century, multilateral world.[6] From the 1920s through the 1960s, double taxation was the sole target of the transnational legal order underpinning international taxation, resulting in a transnational legal order with "a high level of issue alignment".[7] There were several unintended consequences of this, including the encouragement of conditions which would help tax competition, whilst simultaneously restraining the capacity of governments to control or to dissuade tax competition.[8]

Multilateral agreements would be preferable to the current state of affairs, the argument continues, but have difficulty emerging from the traditional negotiating process. Yet even as the OECD and the UN have supported the bilateral treaty process through their model tax treaties, they also have spearheaded initiatives which are inherently multilateral. The OECD's Harmful Tax Competition project,[9] and the current Base Erosion and Profit Shifting programme,[10] are predicated on assumptions of transnational consensus. The essential concept of transnational consensus may appear to be a twenty-first century idea, but in many ways it is just a modern iteration of the League of Nation's belief that global resources could only be spread more equitably through the proliferation of global trade; and, thus, it is important to remove the barriers to trade posed by taxation.[11] Double taxation, it was argued, would encourage wealth to stay at home. Remove this threat, and wealth would travel.

What perhaps was not anticipated was that wealth, indeed, would travel, yet in some instances it would travel because of tax, or lack of it. Trade is not the only engine of the global marketplace. Perhaps the distinction—between motivation based on taxation, or trade—always has been academic, and with diminishing practical relevance. Businesses may be willing to travel for profit—whether that profit originates from 'true' economic activity, or from tax efficiency, may be of interest to the tax authority, or a government, but of less interest to the business person. When the question of size is considered against the background of these concerns, thus, it does appear relevant, as size is connected to wealth and dominance. The suggestion is that the modern international tax system is not as capable as it might be of compensating for the disadvantage of size.

5.3. Is It Possible to Locate Questions Pertaining to Size and Treaty Negotiations Within the Context of Transnational Discourse?

The relevance of size perhaps increases within the concept of a *transnational* consensus. A transnational legal order (TLO) aligned to prevent double taxation in part produced tax competition, and efforts to redress this may impinge on national sovereignty in ways that governments may find unappealing.[12] Small states may not have contributed to the norms underpinning the transnational legal order, but nonetheless are impacted by it.

Transnational law describes the collection of practices, rules and customs that transcend domestic legal systems, and appear to govern what would be understood within tax legal discourse as multilateral problems. The literature relating to double taxation treaties highlights the difficulties of multilateral problems,[13] but

does not ask whether transnational responses, or consensus, fill the gaps that have been left by the bilateral treaty.

The challenge is to identify the difference between the concepts of multilateral, and transnational. At first glance, it might appear to be straightforward—multilateral involves the agreement of several, traditional legal systems, whereas transnational deals more with governance that arises from non-traditional sources. The difficulty with this assumption is that it is based on the suggestion that the definition of transnational is generally accepted, and even a brief review of the literature reveals that it is not. Cotterrell suggested that European law inhabits the transnational sphere, simply because it 'spills out' from the borders of the nation state.[14] So, the definition of transnational is clearly somewhat fluid; or, at the least, not rigid. He explains that this relatively new term, transnational law, has seemed necessary to indicate new legal relations, influences, controls, regimes, doctrines, and systems that are not those of nation-state (municipal) law, but, equally, are not fully grasped by extended definitions of the scope of international law."[15] Although he concedes that the term is not used with much "precision",[16] the 'transnationalisation' of European law in particular is perhaps best understood not as an end product of the integration and harmonisation of the different legal systems of the member states, but, rather, as the process by which the policymaking agenda of the EU is set.[17] In other words, Ppolicymakers within the EU view themselves as working within a wider, transnational context. Yet, Tthe perspectives of small states has ave bee please change to "have been" (had difficulty with the software) - thanks n noticeably absent from the literature analysing the role of the state or the 'municipal' in European law; and, indeed, the combined and individual influence of France, Germany and the United Kingdom appears to drive this area of scholarship.[18]

Additionally, Tt he lack of precision in terms is not without its difficulties. Avi-Yonah, addressing this subject broadly but speaking of "multinational enterprises" specifically, warns that "[t]he choice of terminology in this field is inevitably value-laden."[19] As he explains, "MNEs [MultiNational Enterprises] is the preferred tern of the rich countries and the OECD; developing countries and the UN prefer to call them transnational corporations (TNCs)."[20] Interestingly (yet also within the specific context of his article), Avi-Yonah explains that he prefers to use the term MNEs, because TNCs "are typically not one corporation".[21] Thus, he explicitly rejects the option of employing the term transnational, as not appropriate to his analysis of the taxation and regulation of multinational corporations. It would appear that there is indeed a place for consideration of the question of the taxation of small states within discussions of transnational law—the challenge, however, is to identify the normative values underpinning these discussions, and to avoid the distraction of historical processes.

5.4. Consideration of the Literature Pertaining to Transnational Consensus, with Particular Attention Paid to the Role of Size for (Alleged) Participants

The latter statement is perhaps best understood within the context of what constitutes an historical "consensus". There is a wider literature on transnational and multilateral consensus, with particular relevance for questions of size. Cotterrell challenges the concept of multilateral, perhaps understood instinctively in tax as, simply, more than two. He approaches the question from the point of consensus, or by comparing a unilateral agreement to a multilateral agreement.[22] With a multilateral agreement, a group has decided something, but then it will be necessary to put in place "(Hartian) secondary rules" to enforce the agreement, or at least an agency to oversee its execution.[23] Similarly, Calliess and Zumbansen addressed the concept of consensus, suggesting, first, that they "understand transnational law above all to demarcate a methodological position rather than to identify a perfectly map-able doctrinal field."[24] They endeavour thus to engage with a space which is "captured" neither by public nor private law, whilst demonstrating that boundaries between both categories of law, increasingly, are less relevant.[25] The idea of addressing small states, and their taxation, would appear to emanate from a denial of consensus, and perhaps more in line with analyses offered by scholars such as Danielsen, who has called for greater attention to be paid to the extent to which corporations influence what he describes as "transnational regulation," using many of the same illustrations as Cotterrell to populate this area of law (essentially, anything transcending the domestic, or, as Cotterrell would describe, the "municipal").[26]

Avi Yonah (whilst not using the term transnational) suggests that the taxation of multinational enterprises requires "unilateral extraterritoriality with reciprocity".[27] It is instructive to consider this definition within the context of perhaps one of the most famous examples of small countries entering into consensus, and the challenges this posed for definitions the 'Washington Consensus.' The concept of the 'Washington Consensus' of the early 1990s, roughly, is used to describe the process within which developing countries "…privatized state-owned industries, removed trade barriers and generally moved towards increased reliance on state intervention in their economies."[28] Babb suggests that the Washington Consensus is a 'transnational policy paradigm,' largely because of its unique origins.[29] She argues that economic scholarship was relied upon to give this process an aura of legitimacy, whilst both domestic governments and international organisations[30] collaborated and "encouraged" the process.[31] This "paradigm" policy moment, however, was a brief historical moment, ultimately "weakened" by "…its own internal vulnerabilities and the changing intellectual and political circumstances".[32] It has not yet been completely replaced, however, as nothing strong enough has yet emerged to replace it.[33]

Returning to Avi Yonah's definition—"unilateral extraterritoriality with reciprocity"—it is important to remember that he was describing the process of taxing multinational corporations, or, rather, the justification by which states do so. By 2016, the literature has evolved towards considering the taxation of multinationals from a variety of perspectives; and, in particular, the concept of "detaxation" has emerged. The process of detaxation[34] depletes tax from the state, generally in favour of the stateless, multinational corporation. Domestic tax laws within this context may be viewed from two perspectives. The first is that domestic tax laws increasingly are meaningless in the face of transnational initiatives and globalised economic mobility. The suggestion is that the League of Nations' unintended legacy is that by forging a system in which some tax laws may be discounted through a bilateral agreement, a process was created in which all tax laws might potentially be ~~escaped~~avoided. The second perspective, however, is that domestic tax laws are increasingly more important; in some ways, infinitely more valuable. They resist the transnational pull to detaxation, and persist in funding the increasingly vulnerable state.

The question which follows, however, within this chapter, is the *size* of the state. Indeed the conceptual challenge for this chapter is the small state which has increased its ability to compete internationally, and indeed to attract the share of global wealth that the targeting of double taxation was intended to achieve, by offering its legal system as a vehicle, in effect, for detaxation. So, global resources have been redistributed—in some ways, this is exactly the outcome for which the League of Nations had been hoping.[35] The criticism lies in the pattern of the redistribution, for the suggestion is that far too much benefit has accrued to the elusive taxpayer company, and far too little to states of any size.

The goal of the League of Nations was not simply to spread the world's wealth more equitably, but to do so through trade, and trade is missing from the pattern described above. The small state has not "traded" internationally, but, rather, served as a host, or, more critically, an accomplice. The small state has not contributed to the sum total of global economic activity, though it has played a role in diminishing the resources available to fund another (large?) state, which was a consequence of the League of Nations' project. Corporations were valuable in this early vision only insofar as they contributed to taxation, and whilst they may be contributing (whether through employment or a smaller amount of taxation) to the overall wealth of a small state, the suggestion is that the proportion of the contribution is far too restricted. Indeed, Sharman has suggested that small states have 'nothing to lose through continued recalcitrance' towards OECD initiatives, largely because it is increasingly impossible for them to meet the standards of existing programmes (referring to the Harmful Tax Competition (HTC) project).[36]

Yet what Avi Yonah describes as the "current age of globalization" differs in a number of respects from other historical periods in that capital is, in fact, much more mobile, especially as compared with labour.[37] He explains that the challenge of consensus in tax is that often the policies of different countries will complement each other, but multinational enterprises will be keen to prevent these policies from applying "throughout the enterprise".[38] Thus, "[c]countries are in general agreement that the profits of MNEs should only be taxed once, but the MNEs, while seeking to prevent double taxation, do not object to double non-taxation."[39] Identification of a 'consensus', thus, appears to risk allocation of blame, possibly even directing blame (illogically) towards smaller, patently more vulnerable states.

5.5. The Role of Vulnerability in the Transnational Discourse of Consensus, with Particular Attention Paid to Size

As Vlcek presciently observed in 2009, three themes come to mind when addressing the challenge of taxing small states: sovereignty, size and money. The transposition of taxation into the transnational sphere has the potential to increase the vulnerability of small states. Indeed Charles ~~(1997)~~ has explained that overcoming the sense of vulnerability in taxation is one of the significant challenges for small states. The vulnerability, she explains, emanates from a general sense of overexposure to risks which larger states are simply able to absorb.[40] "Serious environmental risks" are an example of such a vulnerability[41]—perhaps understandable given that many small states are also coastal states, though of course not all small states are (and, indeed, the unique vulnerabilities of small states to climate change seem less unique as environmental disasters proliferate in coastal areas globally, both in small states and large). The absorption concept is perhaps especially important in the context of risks posed to small states by decisions which appear to have been taken by larger states. Thus, is the international tax system truly a product of an (albeit, 'rough', in the sense analysed by Callieff and Zumbansen) consensus; or—and it is in perhaps this sense that Sharman's description of "recalcitrance" starts to take hold—is it the product of decisions taken either by larger states, or their corporations?

The distinction between the larger states, and corporations, is important, because it speaks to potential remedy, as one response to the detaxation trend is to call for the strengthening of the state and its domestic tax rules. Indeed, one response to transnational law, generally, is to decry it as capitalism supplanting the state[42]—and, in this sense, *re*taxation would provide a retaliation. The challenge is to find a place for small states in a retaxation process in which their vulnerabilities are addressed, and their fear of overexposure to risk is considered.

The concept of vulnerability is a unifying thread in much of the literature pertaining to small states. Charles ~~(1997)~~ explains that these vulnerabilities extend to worries over insularity (are small states sufficiently outward looking?), although insularity perhaps may be mollified if perceived, rather, as social cohesion. Large states are not by definition less insular than small states—and, indeed, the classical system of corporation tax in the United States is sometimes explained by an economy which historically has been more concerned with internal trade, than international trade[43]—and, indeed the drive to classification or description of small states may appear to falter at ontology, in that there are patent dangers of generalisation.

One question is whether a process of *re*taxation would necessarily demand that smaller states isolate themselves, and retreat into the 'vulnerability' of insularity. As Koh observed when considering the transnational project, "[g]enerally speaking, the transnationalists tend to emphasise the interdependence between the United States and the rest of the world, while the nationalists tend to focus more on preserving American autonomy."[44] This observation, on its own, would appear to highlight the significance of size, for if the transnational project is viewed from the perspective of the United States, the quintessential large, wealthy state, then it is a potential force for global engagement and distribution of wealth—and, yet, when viewed from the perspective of a smaller state, then the transnational project carries the vulnerabilities associated with joining a project the terms of which it did not dictate, from a perspective of comparatively reduced standing and influence. Additionally, from the perspective of the smaller state, the project may not be described accurately as *re*taxation; but, rather, as the establishment of a tax system *de novo*, on terms which it would not have chosen.

This is the predominant impression of small states in the context of transnational taxation policy—"a large number of relatively small places functioning as offshore financial centres".[45] In a provocatively titled essay, Hampton and Christensen suggested that such states might be labelled "offshore pariahs," largely as a consequence of the Harmful Tax Competition project started by the OECD in 1998.[46] The authors explain that "[d]espite extensive lobbying", only six of ~~41~~forty-one jurisdictions succeeded in removing their countries from the Fiscal Affairs Committee initial list of "tax havens".[47] In a useful review of the literature, they highlight research which suggests that the "relatively few" economically successful small states had succeeded specifically because they "actively manage their dependency on large countries."[48]

And, thus, this chapter returns to questions posed at its outset. A review of the literature does not reveal size to be a significant issue in the bilateral treaty negotiation process~~—rather, another question appears to be~~

~~relevant~~. Size does appear to be significant, however, when it comes to setting the agenda. Transnational consensus are reached—different OECD initiatives on tax abuse are examples of such agreements—but the participation of smaller countries in such agreements appears to be suspect. ~~T~~this chapter also sought to locate questions pertaining to size within the context of transnational discourse, and that ~~.~~ ~~T~~this issue was approached from two perspectives—from the question of vulnerability (i.e., if the transnational consensus is that tax abuse should be targeted, then it is likely that smaller countries will be vulnerable within this), but also from the question of complexity. On this, the chapter posed more questions that it answered, especially from the perspective of the challenges posed by the multinational corporation. It would seem that ~~T~~the multinational corporation is the ultimate challenge to, and product of, transnational discourse.

5.6. Conclusion

And yet ~~U~~ultimately this chapter, in its examination of the "challenge of commonality," sought to consider whether anything was to be gained from considering the question of taxation from the perspective of the size of countries. At the outset there are several reasons that suggest that the answer is no, not the least because there would appear to be better alternatives for analysis. Taxation might be considered, for example, from the perspective of developing countries, the perspective of the global south (or north),~~,~~ or, the perspective of non-OECD member countries. Resisting the perspective of size, however, also would result in resisting a classification with a rich history (consider the Commonwealth Secretariat's report~~, *infra*~~), and which overlaps with several of the categories listed as alternatives (as small states often do have developing economies, for example). In particular, resisting the relevance of size would perhaps render the consideration of the role of transnational consensus less ~~easy~~rich ~~, and it is on this question that this chapter, ultimately, settled~~. This is because, as this chapter argued, the literature relating to double taxation treaties highlights the challenges posed to bilateral treaties by multilateral problems, ~~but~~although it does not ask whether transnational responses, or consensus, fill the gaps left by the bilateral treaty.

Again, however, questions were not settled, and were more frequently posed—perhaps this is not surprising, given that the definition of transnational, as this chapter discussed, is not agreed. The approach suggested by Calliess and Zumbansen—i.e., that they "understand transnational law above all to demarcate a methodological position rather than to identify a perfectly map-able doctrinal position"—is particularly helpful to the question of tax, as it starts from a position of identifying problems for which existing legal orders may not have provided answers. In some ways, it is anthropological in potential, for it starts at the point of the problem—in this chapter, the problem would be the juxtaposition of the tax status of the multinational company (in Avi Yonah's description) with the sense of vulnerability of small states—and then awaits, or traces the emergence, of legal responses.

The possibility of overexposure to risks from which larger states may have more resilience is significant, as this chapter has argued, and may threaten ultimately the delicate consensus as to the tax status of multinational corporations. That consensus, in an era in which detaxation is identified as a major threat to the economic and social well being of states of all sizes, is that multinational corporations should pay more tax, and that transnational agreements should be forged to achieve this. This chapter does not wish to suggest that this is a consensus in which all small states have participated; and, in fact, it would rather argue that a transnational case for the *re*taxation of states, and from multinational corporations in particular, has emerged. There are two problems: double taxation, and tax competition.[49] The former hinders international trade, and produces "welfare-reducing economic under-integration"; the latter, trade that is inefficient, ~~and~~ risks "welfare-reducing over-integration".[50] 'The tax challenges posed by multinational companies in both of these problems have not been sufficiently addressed by existing national regimes (~~and~~nor especially by bilateral tax treaties), and thus, in this space, one must wait to see what emerges. The role of international organisations such as the OECD clearly will be significant in this. But it would be wrong to assume that the role played by small states will not be significant as well—at the least because the lesson of history is that the risks of new global initiatives will be borne by them, perhaps most dearly, in the midst of an agenda of which they may not feel most fully in control, and which may not most explicitly be targeted to their benefit.

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[1] Friedlander and Wilkie (2006), p. 909: The origin of modern tax treaties has been traced to nineteenth century "'friendship, commerce and navigation' treaties".

[2] Elfman (1995), p. 177: Addressing the topic of vulnerability (the concept of vulnerability is discussed in greater detail in this chapter), and summarising the position of Walt (1987), pp. 21–31, Elfman writes "[s]ince weak states are vulnerable to the aggressive demands of great powers, they will ally with a dominant power in order to avoid immediate attack." Weak is equivalent to "small" in this observation.

[3] Avery Jones (2000), p. 3: "[t]he more outrageous the provisions of internal law, the better the starting position for negotiating treaties."

[4] Also note Avi-Yonah (2004), p. 483: "Is international tax law part of international law? To an international lawyer, the question posed probably seems ridiculous… [but] once one delves into the details, it becomes clear that in some ways international tax law is different…"

[5] McLean (1985); Charles (1997).

[6] Avery Jones (2000), p. 3: "[t]he disadvantage of the tax treaty route is that it is self-perpetuating. Treaties are a one-way street; they lead only to more treaties."

[7] Genschel and Rixen (2015), p. 155.

[8] Ibid.

[9] Guttentag (2001), pp. 548–549.

[10] Baker (2015), pp. 85–86: Discussing the history of the OECD's development of the phrase "aggressive tax planning," beginning with 2002; Panay (2016): The introduction of BEPS is described as "[a] realignment of taxation and relevant substance was, therefore, required, as international tax standards had not kept pace with changing business models and technological developments."

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[11] Guttentag (2001), pp. 549–550: Discussing the modern challenges of bilateral tax treaties; Avery Jones et al. (2006): Considering the history of the OECD Model Treaty, Avery Jones et al. explain that the OECD Model "developed out of the League of Nations Models which were strongly influenced by the treaty practice between the mainland European countries. For that reason, a common law reader coming to the OECD Model for the first time might find it full of unfamiliar expressions." This article presents the results of a survey of several countries, and their connection to terms and expressions found in the OECD Model tax treaty. It concludes that many of these expressions can be traced to those used in civil law European countries just after the First World War.

[12] Genschel and Rixen (2015), pp. 157–158.

[13] Calliess and Zumbansen (2010), p. 6.

[14] Cotterrell (2012), p. 500.

[15] Ibid, pp. 500–501.

[16] Ibid, p. 501.

[17] Kaiser and Starie (2005), p. 2.

[18] Half and Soetendorp (1998), pp. 3–4.

[19] Avi-Yonah (2003), p. 5, fn. 1.

[20] Ibid.

[21] Ibid.

[22] Cotterrell (2012), p. 507.

[23] Ibid.

[24] Calliess and Zumbansen (2010), p. 6 (supra note 13).

[25] Ibid.

[26] See for example Danielsen (2005). See also, generally, Likosky (2002).

[27] Avi-Yonah (2003), p. 32.

[28] Baby (2013), p. 268.

[29] Ibid.

[30] Ibid: What she describes as "international financial institutions".

[31] Ibid.

[32] Ibid, p. 289.

[33] Ibid.

[34] Lahey (2015): The concept of detaxation as discussed throughout this chapter is based upon the definition developed by Lahey in this article.

[35] Coates (1924). See also Avery Jones (2013): "One would have liked to have been able to say that the 1923 Report was the economic foundation for the future of double taxation relief, or even of tax treaties, but that is not the case…".

[36] Vlcek (2008), p. 4 citing Sharman (2005), p. 317.

[37] Avi-Yonah (2001), p. 61.

[38] Avi-Yonah (2003), p. 11.

[39] Ibid.

[40] Ibid.

[41] Ibid.

[42] Robinson (2004).

[43] "The modern [US] corporation fits awkwardly into a set of tax principles based on economic and political theories that are drawn largely from a simplified picture of a society in which production is organized by small-scale proprietorships and partnerships…" per Goode (1951) cited in Bank (2010), p. ix; But compare Harris (2013), s 1.1.3 observing that "[i]n an increasingly globalized world, countries are now commonly faced with a multitude of corporate laws, and there is much to be learned from the US approach in this regard."

[44] Koh (2005), p. 749.

[45] Cornell Cobb (1998), p. 7.

[46] Hampton and Christensen (2002), p. 1660.

[47] Ibid.

[48] Ibid, p. 1663 citing Baldacchino (1993).

[49] Genschel and Rixen (2015), p. 154.

[50] Ibid.