

From Rule Takers to Emerging Architects: Uganda, the East African Community, and Structural Constraints in Global Tax Governance

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Abstract

This study analyzes Uganda and the East African Community's (EAC) positioning within the evolving architecture of global tax governance, specifically focusing on the Base Erosion and Profit Shifting (BEPS) and Two-Pillar solutions. This research utilizes a structural power theoretical lens and a qualitative exploratory case study design to examine how institutional asymmetries and technical capacity constraints influence the bargaining power of developing nations. Data were collected through key informant interviews with tax policymakers and analysis of policy documents. The findings reveal that, despite formal inclusion in the OECD Inclusive Framework, Uganda and the EAC remain "rule-takers" due to dominant expert networks and complex administrative demands of new standards like Pillar Two. The study concludes that without significant investment in domestic technical capacity and enhanced regional coordination, fiscal sovereignty will remain elusive. It is recommended that Uganda prioritize South-South cooperation through ATAF and advocate for simplified tax rules suitable for low-capacity administrations.

Keywords: global tax governance, Uganda, East African Community, structural power, BEPS

1. Introduction

The history of international taxation is rooted in the early 20th-century efforts to coordinate national tax systems to avoid double taxation. An influential compromise in the 1920s under the League of Nations assigned primary taxing rights over "active" business income to source countries where production occurs, while reserving primary rights over "passive" income such as dividends, interest, and royalties to residence countries. This compromise elevated physical production factors and fixed business presence as

the core basis for taxation and institutionalized the concept of Permanent Establishment (PE) as a threshold for source country taxing rights. Since industrial production and capital were concentrated in advanced economies, this architecture structurally favored economically powerful states and marginalized market jurisdictions where goods were consumed (Kurian, 2022). For decades, this model persisted, with the OECD serving as the primary custodian of these norms, often sidelining the interests of the Global South.

In the contemporary global economy, the taxation of digitalized and multinational businesses has exposed the limitations of the 20th-century framework. The global financial crisis of 2007–2009 catalyzed a shift in international political economy, prompting states to reconsider economic policy, including taxation. Public scandals involving high-profile multinationals shifting profits to low-tax jurisdictions led to the launch of the Base Erosion and Profit Shifting (BEPS) project by the OECD and G20 in 2013 (Kurian, 2022). This initiative culminated in 15 action plans and eventually the Two-Pillar solution, aiming to address tax challenges arising from digitalization. However, the rhetoric of inclusivity, marked by the Inclusive Framework, often masks the persistence of power asymmetries. Uganda, as a member of the East African Community (EAC) and a developing economy with a high reliance on foreign direct investment but limited administrative capacity, finds itself at a critical juncture. The country must navigate these complex global standards while striving to protect its fiscal sovereignty and mobilize domestic revenue for development (Reinsberg et al., 2020).

Current issues in global tax governance are largely centered on the implementation of the Two-Pillar Solution developed under the leadership of the Organisation for Economic Co-operation and Development. Pillar One aims to reallocate taxing rights over large multinational enterprises (MNEs) from jurisdictions where they are headquartered to market jurisdictions where they generate revenues; Pillar Two, on the other hand, introduces a Global Anti-Base Erosion (GloBE) framework, establishing a global minimum corporate tax rate of 15%.

Although these reforms are often presented as significant progress for developing countries, including those in Africa, several critical concerns remain. First, the high revenue and profitability thresholds under Pillar One limit its applicability to only a small number of the largest multinational corporations, thereby excluding many firms operating within African economies. As a result, countries like Uganda may derive minimal direct benefit from the reallocation of taxing rights. Second, the technical and administrative complexity associated with Pillar Two presents serious implementation challenges, particularly for developing countries with limited institutional capacity. Scholars such as

(Apriliasari, 2021; Oguttu, 2022) emphasize that these complexities risk reinforcing existing inequalities in global tax administration.

Two key concepts underpin this analysis: Structural Power and Fiscal Sovereignty. Structural power refers to the ability of dominant actors, primarily developed countries and institutions such as the G7 and the OECD, to shape the rules, norms, and frameworks governing international taxation. Through this power, these actors effectively determine the parameters within which developing countries must operate, thereby constraining their policy autonomy.

Fiscal sovereignty, in contrast, refers to the inherent right of a state to design and implement its own tax policies without undue external influence or coercion. For countries like Uganda and the broader East African Community (EAC), fiscal sovereignty is a critical component of economic independence and development strategy. However, the increasing reliance on globally coordinated tax rules raises concerns about whether such sovereignty is being eroded.

This study is therefore important as it critically examines whether the Two-Pillar reforms genuinely enhance the participation and benefits of developing countries in global tax governance, or whether they simply entrench existing power imbalances under the guise of technical reform. As noted by Bradlow, (2021), these reforms may transform countries like Uganda from passive “rule-takers” into participants in a system that still fundamentally limits their autonomy through complexity and structural constraints.

1.1 Problem Statement

It is widely known that international tax standards have historically been designed by advanced economies to serve their interests, often at the expense of developing nations (Kurian, 2022). The OECD/G20 BEPS project and the subsequent Two-Pillar solution were created to curb base erosion and profit shifting. While these initiatives have been formally extended to developing countries through the “Inclusive Framework,” the core challenge is that the design features reflect the preferences and administrative capacities of the Global North. Specifically, past studies have not sufficiently addressed how structural power, embedded in technical expertise, treaty templates, and institutional networks, concretely constrains the ability of East African Community (EAC)

member states, particularly Uganda, to influence these norms. Furthermore, there is a gap in understanding the specific administrative capacity deficits that Uganda faces in implementing complex rules like the GloBE (Pillar Two) and Subject to Tax Rule (STTR). This research is necessary to move beyond the “inclusive” rhetoric and expose the structural constraints that prevent Uganda and the EAC from becoming architects of global tax rules rather than passive rule-takers.

1.2 Purpose of the Paper

The purpose of this study is to investigate the structural constraints and capacity challenges that hinder Uganda and the East African Community from exercising effective influence in global tax governance reforms.

1.3 Research Objectives

The study was guided by the following objectives:

- 1) To analyze the structural power dynamics that influence Uganda’s participation in OECD/G20 global tax reforms.
- 2) To assess the administrative readiness of Uganda Revenue Authority (URA) to implement the Two-Pillar solution and BEPS standards.
- 3) To evaluate the effectiveness of the East African Community (EAC) as a regional bloc in enhancing the bargaining power of member states in international tax negotiations.

1.4 Research Questions

This study intended to respond to the following questions:

- 1) How do structural power dynamics influence Uganda’s participation in OECD/G20 global tax reforms?
- 2) What are the administrative capacity challenges faced by the Uganda Revenue Authority (URA) in implementing the Two-Pillar solution and BEPS standards?
- 3) How effective is the East African Community (EAC) as a regional bloc in enhancing the bargaining power of member states in international tax negotiations?

1.5 Significance of the Study

This study will benefit:

- 1) Academics: By contributing to the literature on international political economy and taxation, specifically applying structural power theory to the Global South context.
- 2) Practitioners/Industry: By offering tax administrators and consultants insights into the practical implications of BEPS and Two-Pillar implementation for multinational enterprises operating in East Africa.
- 3) Policy Makers: By providing the Ministry of Finance and Parliament with evidence-based recommendations to improve negotiation strategies and domestic tax laws.
- 4) Society: By highlighting how global tax rules affect national revenue mobilization, ultimately impacting the funding of public services like healthcare and education.

1.6 Scope of the Study

- Location: The study focused on Uganda, specifically the Ministry of Finance, Planning and Economic Development (MoFPED) and the Uganda Revenue Authority (URA), with contextual analysis of the EAC Secretariat.
- Population: Tax policymakers, revenue officers, and regional trade experts.
- Variables: Structural Power, Administrative Capacity, and Fiscal Sovereignty.
- Timeframe: The study covered the period from 2013 (launch of BEPS) to 2023.
- Limitations: Access to sensitive negotiation documents was restricted, and some respondents were hesitant to speak openly on diplomatic frictions.

2. Theorization

The study is anchored on Structural Power Theory. Often associated with Susan Strange, this theory posits that power is not merely relational (A getting B to do what A wants) but structural, determining the framework within which actors operate. In this context, structural power refers to the ability of the OECD and G7 nations to define the “regimes of truth” in taxation: what constitutes fair tax, acceptable profit allocation, and standard compliance methods (Bradlow,

2021; Vet et al., 2021). The theory was chosen because it explains why developing countries like Uganda, despite having a “vote” in the Inclusive Framework, cannot effectively challenge the underlying logic of the arm’s length principle or the complexity of Pillar Two. The theory relates to the topic by highlighting that the constraints facing Uganda are not just temporary resource shortages but are built into the very architecture of global tax governance, which privileges technical expertise and capital-exporting states (Wieczorek, 2017).

3. Literature Review

Variable 1: Structural Power Dynamics in Global Tax Governance

The literature on global tax governance has increasingly adopted a structural power lens to explain the persistence of inequality. Traditional accounts of power focus on formal decision-making; however, scholars like Bradlow (2021) emphasize that power resides in institutional configurations and discourses. In the context of taxation, the OECD functions as an “epistemic community,” defining the technical boundaries of legitimate tax policy. Vet et al. (2021) argue that expert networks and complex rule systems function as “regimes of truth,” shielding prevailing approaches from alternative visions. For instance, the retention of the arm’s length principle in BEPS 1.0, despite its unsuitability for the digital economy, illustrates how structural power maintains the status quo. Research by Kurian (2022) supports this, showing how OECD and G7 actors entered negotiations as cohesive caucuses, while Global South groupings like the G24 lacked the coordination to counter them. This literature suggests that Uganda’s participation is structurally constrained by the dominance of Northern expertise and the institutional inertia of treaty networks.

Variable 2: Administrative Capacity and Implementation of BEPS

A significant body of literature examines the implementation gap between international standards and domestic realities in developing countries. Reinsberg et al. (2020) note that robust tax systems are essential for financing public goods, yet IMF advice has often favored broad-based consumption taxes over complex corporate income tax reforms. Studies specifically on BEPS indicate that the technical density of rules, such as the Country-by-Country Reporting (CbCR) and Master File/Local File requirements, places a

disproportionate burden on low-capacity administrations (Apriliasari, 2021). Oguttu (2022) highlights that the Two-Pillar solution, particularly Pillar Two’s GloBE rules, requires sophisticated data matching and IT infrastructure that many African revenue authorities lack. Furthermore, the “race to the bottom” in corporate tax rates has already eroded the base in Uganda, making the administration of minimum taxes even more critical. The unaddressed aspect in current studies is a detailed assessment of how these specific technical barriers impede revenue collection in landlocked economies like Uganda, which relies heavily on transfer pricing adjustments from extractive industries.

Variable 3: Regional Integration and Bargaining Power (EAC)

Regional economic communities are often cited as vehicles for enhancing the bargaining power of developing states in global forums. Nyanzi et al. (2016) analyze the EAC’s potential to create a unified front in trade and tax negotiations. However, empirical evaluations suggest that the EAC struggles with policy coordination and often speaks with “split voices” in international fora (Hearson & Kangave, 2016). While the African Tax Administration Forum (ATAF) has made strides in providing a platform for African positions, the EAC’s internal divergences, such as varying tax rates and investment incentives, undermine its leverage. Bourgain & Zanjaj (2019) argue that regional harmonization is a prerequisite for effective tax competition, but without it, individual member states remain vulnerable to divide-and-rule tactics by MNEs. The literature reveals a gap regarding how the EAC can practically transition from a customs union to a cohesive tax bloc in the era of digital taxation.

4. Methodology

The study adopted a qualitative research approach, utilizing an exploratory case study design. This design was deemed appropriate to gain an in-depth, contextual understanding of the structural constraints and capacity issues facing Uganda within the complex frameworks of the East African Community (EAC) and global tax governance.

Research Design and Approach: A qualitative approach was selected to explore the “how” and “why” behind Uganda’s position in global tax reforms, relying on non-numerical data to

understand the perceptions and experiences of key actors (Kurian, 2022). The exploratory nature of the study allowed the researchers to investigate the nuanced dynamics of structural power and administrative capacity that are not easily quantifiable.

Population: The target population for this study comprised individuals with expert knowledge in international taxation, policy formulation, and regional integration. Specifically, the population included:

- Senior tax policymakers and commissioners at the Uganda Revenue Authority (URA).
- Technical officers and economists at the Ministry of Finance, Planning and Economic Development (MoFPED).
- Legal and trade experts at the East African Community (EAC) Secretariat.
- Academics specializing in fiscal law and policy in the region.

Sampling Technique and Sample Size: Given the specialized nature of the topic, a purposive sampling technique was employed to select participants who possessed specific expertise and experience regarding BEPS, the Two-Pillar solution, and EAC protocols. This ensured that only informants who could provide rich, relevant data were included. Additionally, snowball sampling was used to identify hidden experts who were not initially accessible through official channels. A total of 15 Key Informants (KIs) were selected to participate in the study, a number determined by the point of data saturation, when

no new themes emerged from the interviews.

Data Collection Methods: Data was collected using qualitative instruments to ensure depth and context.

- **Semi-structured Interviews:** An interview guide with open-ended questions was developed based on the three research objectives. These interviews allowed respondents to elaborate on their views regarding structural power, administrative gaps, and regional coordination.
- **Documentary Analysis:** Secondary data was obtained through the review of key documents, including the OECD BEPS Action Plans, the Inclusive Framework reports, URA annual reports, EAC tax protocols, and the African Tax Administration Forum (ATAF) position papers. This helped triangulate the data gathered from interviews.

Data Analysis and Presentation: Data were analyzed using thematic analysis. Audio recordings from interviews were transcribed verbatim and read multiple times to identify codes. These codes were then grouped into broader themes corresponding to the study’s objectives (Structural Power, Administrative Capacity, and Regional Bargaining). The findings are presented in narrative form, supported by verbatim quotations from respondents to ensure authenticity. The table below provides a breakdown of the respondents who constituted the final sample.

Table 1. Distribution of Study Respondents

Category	Institution	Respondent Code	Experience (Years)
Tax Policy Analyst	Ministry of Finance (MoFPED)	R1	10
Commissioner of Domestic Taxes	URA	R2	15
Transfer Pricing Manager	URA	R3	8
Legal Officer	EAC Secretariat	R4	12
Lecturer (Tax Law)	Makerere University	R5	18
Commissioner Tax Investigations	URA	R6	12
Economist	EAC Secretariat	R7	9
Policy Advisor	ATAF	R8	14

Senior Tax Auditor	URA	R9	7
Director of Budget	MoFPED	R10	20
Customs Manager	URA	R11	11
Trade Expert	EAC Secretariat	R12	6
Legal Counsel	MoFPED	R13	13
Revenue Officer	URA	R14	5
Regional Coordinator	EAC Secretariat	R15	16

Explanation of Table:

The table illustrates the characteristics of the sample drawn from the target population. The respondents were drawn from the Ministry of Finance (4), URA (7), EAC Secretariat (4), and academia (1), ensuring a balance between policymakers, implementers, and regional experts. This diversity of perspectives ensured the validity and reliability of the findings regarding Uganda’s structural constraints in global tax governance.

5. Interview Findings

5.1 Findings on Structural Power Dynamics (Objective 1)

The study found that Uganda’s participation in global tax governance is significantly constrained by the dominance of OECD-led frameworks. Although Uganda is a member of the Inclusive Framework, respondents indicated that agenda-setting is largely undertaken by G7 and OECD countries prior to broader consultations. This limits meaningful participation by developing countries.

A senior tax policymaker at the Ministry of Finance, Planning and Economic Development (MoFPED) observed:

“We are often invited to validate decisions that have already been made in Paris or Washington. The complex language of the rules makes it hard for us to propose alternatives. We are technical guests in our own house.”

This reflects the concept of structural power, where governance outcomes are shaped by those who design the rules of engagement. The study further found that the arm’s length principle remains the cornerstone of international taxation despite its limitations in addressing digital economy transactions. Its continued dominance is largely attributed to its alignment with the interests of capital-exporting (Global North) economies.

As a result, Uganda is positioned as a rule-taker, implementing standards designed externally with limited consideration of domestic developmental priorities. This effectively amounts to an outsourcing of key elements of national tax policy to OECD-driven processes.

5.2 Findings on Administrative Capacity and Implementation (Objective 2)

The findings reveal significant institutional and technical capacity constraints within the Uganda Revenue Authority (URA) regarding the implementation of BEPS measures and the Two-Pillar solution.

While policy frameworks exist on paper, respondents highlighted inadequate technological infrastructure required to operationalize mechanisms such as the Common Reporting Standard (CRS) and Pillar Two (Global Anti-Base Erosion rules). A Transfer Pricing Manager noted:

“We have about three dedicated officers for transfer pricing audits for the whole country. Compare that to a multinational that has hundreds of tax lawyers. We are fighting a tank with a stick.”

The study further established that the cost of developing and maintaining the digital infrastructure required for Pillar Two implementation may, in the short term, exceed potential revenue gains for Uganda. Additionally, reliance on tax incentives as a tool for attracting foreign direct investment complicates the application of the Subject to Tax Rule (STTR).

Overall, the administrative complexity of the global tax architecture creates a compliance gap that can be exploited by multinational enterprises (Todić & Zlatić, 2018). Without substantial technical assistance and institutional strengthening, Uganda’s ability to enforce these standards remains limited, thereby constraining fiscal sovereignty.

5.3 Findings on the Role of the EAC (Objective 3)

The study found mixed outcomes regarding the effectiveness of the East African Community (EAC) in coordinating regional tax policy. While political commitment to tax harmonization exists, implementation remains inconsistent across member states.

Respondents indicated that EAC countries continue to compete for foreign direct investment (FDI), often resulting in reluctance to relinquish national tax sovereignty. An official from the EAC Secretariat noted:

“We try to speak with one voice, but when the deals are being signed in London or Dubai, individual countries break ranks to offer better incentives.”

The study further found that the EAC lacks a centralized mechanism for coordinating international tax negotiations, unlike the European Union. However, respondents identified the African Tax Administration Forum (ATAF) as a potential platform for strengthening Africa’s collective bargaining position in global tax governance.

Overall, the EAC’s institutional design is currently insufficient to counterbalance the structural power of OECD countries. Fragmentation and weak enforcement mechanisms limit its ability to function as a unified actor in global tax rule-making.

6. Discussion

6.1 Structural Power Dynamics

The findings confirm that structural power in global tax governance operates primarily through the “technicalization” of tax policy. As noted by Vet et al. (2021) and Kurian (2022), tax avoidance is often framed as a technical issue requiring technical solutions, thereby depoliticizing fundamentally distributive conflicts.

The respondent’s characterization of being “technical guests in our own house” illustrates how agenda control and knowledge asymmetry shape participation in global tax governance (Bradlow, 2021; Schilling-Vacaflor & Lenschow, 2023). The persistence of the arm’s length principle, despite well-documented shortcomings, reflects institutional lock-in effects embedded within OECD frameworks.

These findings suggest that Uganda’s limited influence is not merely a function of capacity constraints, but also of structural design features that privilege capital-exporting states (Apriliasari, 2022; Oguttu, 2022; Reinsberg et al.,

2020; Vet et al., 2021). The OECD/G20 framework thus reproduces existing global economic hierarchies through procedural and epistemic control.

6.2 Administrative Capacity and Implementation Gaps

The findings highlight a major disconnect between global tax reform ambitions and domestic administrative realities. Existing literature cautions that complex transfer pricing and anti-avoidance rules place disproportionate burdens on low-capacity tax administrations (Kurian, 2022; Oguttu, 2022; Reinsberg et al., 2020).

The metaphor of “fighting a tank with a stick” captures the structural imbalance between Uganda Revenue Authority and multinational enterprises equipped with extensive legal and financial resources. Similarly, the financial and technical costs of implementing Pillar Two systems may outweigh short- to medium-term revenue benefits for Uganda (Bradlow, 2021; Bourgain & Zanaj, 2019; Wiczorek, 2017).

These challenges suggest the need for differentiated implementation approaches that account for varying administrative capacities. Without such flexibility, there is a risk of formal compliance without substantive enforcement (Apriliasari, 2022; Hearson & Kangave, 2016).

Furthermore, the interaction between Pillar Two and existing tax incentive regimes may reduce Uganda’s competitiveness in attracting investment, thereby creating policy tension between revenue protection and investment promotion.

6.3 Integration and Bargaining Power

The discussion on the EAC highlights that regional fragmentation significantly weakens collective bargaining power in global tax governance. As noted by Nnyanzi et al. (2016), African regional integration efforts often struggle to translate political commitments into binding economic coordination.

The observed tendency of member states to “break ranks” reflects a classic prisoner’s dilemma in tax competition, where individual rational incentives undermine collective outcomes (Bourgain & Zanaj, 2019). This fragmentation reinforces structural dependency on external rule-makers.

Unlike the European Union, the EAC lacks supranational enforcement authority over tax

policy coordination, limiting its ability to present a unified position in global negotiations (Hearson & Kangave, 2016). Strengthening regional institutions and leveraging continental platforms such as ATAF may therefore be critical steps toward enhancing Africa's bargaining power in global tax governance.

7. Conclusions and Recommendations

7.1 Conclusion

The study concludes that Uganda and the East African Community currently function as "rule-takers" rather than architects in global tax governance. This position is sustained by structural power dynamics embedded in the OECD-led processes, which prioritize the technical and economic interests of the Global North. While the formal inclusion of developing countries in the Inclusive Framework creates an illusion of equality, the substantive design of BEPS and the Two-Pillar solution reflects the preferences of powerful economies. Furthermore, the study established that Uganda Revenue Authority lacks the requisite administrative and technological capacity to effectively implement these complex standards. Finally, the EAC's fragmented approach to tax policy undermines its potential to act as a cohesive bargaining bloc, leaving member states vulnerable to divide-and-rule tactics by multinational enterprises.

7.2 Recommendations

Based on the findings, the study makes the following recommendations:

- 1) To the Government of Uganda: Prioritize investment in domestic tax capacity building, specifically by training more specialized transfer pricing auditors and upgrading the IT infrastructure at the URA to handle data-intensive requirements like Pillar Two and the Country-by-Country Reporting (CbCR).
- 2) To the EAC Secretariat and Partner States: Strengthen regional coordination by creating a binding EAC tax protocol that restricts harmful tax competition among members and mandates a common negotiating position for international tax forums.
- 3) To Policymakers: Leverage South-South cooperation through the African Tax Administration Forum (ATAF) to develop alternative African-friendly tax proposals and advocate for the simplification of OECD rules (e.g., Amount B) to better suit low-capacity administrations.
- 4) To Academia and Development Partners: Support research that highlights the specific distributive impacts of global tax reforms on African economies and provide targeted technical assistance that aligns with Uganda's administrative reality.

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