

Taxation and the current moment in International Political Economy

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Taxation sits at the core of political relations in and of the state. Taxation concerns not only the relationship between the state and the market, but also between capital and labour, and between the global North and the global South. Studying taxation thus enables a fine-grained understanding of relationships between political and economic subjects in and across states, as well as of the state itself. In IPE, these questions have received varying patterns of attention over the years, revealing something both about the state of IPE as a discipline and about broader political questions of the time: while the ‘corporate escape’ studies of the 1960s and 70s were informed by the co-evolution of IPE with studies of international business, the 1990s’ focus on tax competition mirrored academic and policy debates about the impacts and potential downsides of economic liberalisation. The recent surge of interest in international tax policy in IPE, in turn, emerged in parallel to the (re)politicization of tax policy after the 2007-2009 Global Financial Crisis amid “gridlocked” global governance and polycentric forms of governing the global economy.

In this panel, we take up the idea of taxation as being reflective of relationships between political and economic subjects and transfer it to the realm of international economic relations. What can we learn about current developments in international political economy (both as an area of study and as a discipline) by taking taxation as a starting point? What can the study of taxation tell us about political and economic relations within and of the state in today’s global economy?

The contributions to this panel use methodologically diverse approaches to study current developments in the global economy from the perspective of taxation. This concerns questions about the sources of tax competition and its link to growth models, the configuration of tax competition since the adoption of the Global Minimum Tax, the drivers and effects of regional and global tax cooperation, and the link between tax policy and domestic resource mobilisation. With this panel, we hope to open a room for broader debates about the contribution that the study of taxation can make to IPE.

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