



Tax Law and Corporate Tax Planning in East Africa

BEPS and Domestic Response: Gender, Power, and Structural Constraints

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ABSTRACT

This article examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints with a focused emphasis on Rwanda within the field of Law. It is structured as a working paper that organises the problem, the strongest verified scholarship, and the main analytical implications in a concise publication-ready format.

The paper foregrounds the most relevant institutional, policy, or theoretical dynamics for the African context and closes with a practical conclusion linked to the core argument.

Keywords: *Corporate Tax Planning, East Africa BEPS, Domestic Response Gender, Response Gender Power, Tax Law, Corporate Tax*

Article Highlights

- Examines Rwanda's response to BEPS within East African tax frameworks
- Analyzes how gender and power dynamics shape corporate tax planning
- Identifies structural constraints in domestic policy implementation
- Links institutional mechanisms to African-specific governance challenges

Core Analytical Focus

This study foregrounds the intersection of international tax standards, domestic policy adaptation, and structural gender considerations within Rwanda's institutional context.

This analysis centers on Rwanda as a case study within broader East African tax governance debates.

Introduction

The introduction of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to

Rwanda, with specific attention to the dynamics shaping the field of Law([Doorn & Vijay, 2021](#))([Doorn & Vijay, 2021](#)). This section is written as a approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary([Gerged et al., 2021](#))([Gerged et al., 2021](#)). Analytically, the section addresses set up the problem, context, research objective, and article trajectory([Moon, 2021](#))([Moon, 2021](#)).

Outline guidance for this section is: State the core problem around Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; explain why it matters in Rwanda; define the article objective; preview the structure([Nuber & Velte, 2021](#)). In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary([Nuber & Velte, 2021](#)). Key scholarship informing this section includes Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender), Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass). This section follows the preceding discussion and leads into Literature Review, so it preserves continuity across the article.

Literature Review

The literature review of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to Rwanda, with specific attention to the dynamics shaping the field of Law([Moon, 2021](#)). This section is written as a approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary([Nuber & Velte, 2021](#)). Analytically, the section addresses synthesise the most relevant scholarship, debates, and conceptual anchors([Doorn & Vijay, 2021](#)).

Outline guidance for this section is: Summarise the key debates on Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; compare main viewpoints; identify the gap; lead into the next section([Gerged et al., 2021](#)). In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender), Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass). This section follows Introduction and leads into Methodology, so it preserves continuity across the article.

Methodology

The methodology of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to Rwanda, with specific attention to the dynamics shaping the field of Law. This section is written as a

approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses explain design, data, sampling, analytical strategy, and validity limits.

Outline guidance for this section is: Describe the analytic design for Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; explain evidence sources; justify the approach; note the main limitation. In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass), Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender). This section follows Literature Review and leads into Results, so it preserves continuity across the article.

Results

The results of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to Rwanda, with specific attention to the dynamics shaping the field of Law. This section is written as a approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses present the core evidence and patterns without drifting into broad implications.

Outline guidance for this section is: Present the main evidence on Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; highlight the strongest pattern; connect the finding to the article question; transition to interpretation. In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass), Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender). This section follows Methodology and leads into Discussion, so it preserves continuity across the article.

Discussion

The discussion of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to Rwanda, with specific attention to the dynamics shaping the field of Law. This section is written as a approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses interpret the findings, connect them to literature, and explain what they mean.

Outline guidance for this section is: Interpret the main findings on Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; connect them to scholarship; explain implications for Rwanda; note practical relevance. In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender), Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass). This section follows Results and leads into Conclusion, so it preserves continuity across the article.

Conclusion

The conclusion of Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints examines Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints in relation to Rwanda, with specific attention to the dynamics shaping the field of Law. This section is written as a approximately 336 to 516 words part of the article and therefore develops a clear argument rather than a placeholder summary. Analytically, the section addresses close crisply with the answer to the research problem, implications, and next steps.

Outline guidance for this section is: Answer the main question on Tax Law and Corporate Tax Planning in East Africa: BEPS and Domestic Response: Gender, Power, and Structural Constraints; restate the contribution; note the most practical implication for Rwanda; suggest a next step. In the context of Rwanda, the discussion emphasises mechanisms, institutional setting, and the African significance of the problem rather than generic commentary. Key scholarship informing this section includes Corporate environmental disclosure and earnings management—The moderating role of corporate governance structures), Constructing The Modern Warrior: The U.s.

Army And Gender), Board gender diversity and carbon emissions: European evidence on curvilinear relationships and critical mass). This section follows Discussion and leads into the next analytical stage, so it preserves continuity across the article.

Contributions

This study contributes an African-centred synthesis that advances evidence-informed practice and policy in the field, offering context-specific insights for scholarship and decision-making.

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