



INTRODUCTION The concept of exit taxation is referred to those taxes levied on taxpayers that either decide to move out themselves from a tax jurisdiction to another or decide to transfer assets out of certain tax jurisdiction. On a general basis the most common reason to introduce an exit tax is to guarantee a fair allocation of countries' taxation rights. However, why do countries decide to levy an exit tax? What is the main reasoning behind? In words of Merks "some countries levy an exit tax to counteract specific types of tax avoidance and tax-induced (sometimes temporary) emigrations. For other countries, exit taxes are a means to ensure that they are able to tax any income which has accrued while taxpayers were resident in their territory"¹. The present work aims to submerge the reader into the current state of the art of exit taxation. What is an exit tax? What types of exit taxes do exist? Why do States.....