

Catching Capital The Ethics Of Tax Competition Pdf Pdf

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In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of **"catching capital the ethics of tax competition pdf pdf,"** a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve to the book's central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers. Recognizing the artifice ways to acquire this book **catching capital the ethics of tax competition pdf pdf** is additionally useful. You have remained in right site to begin getting this info. acquire the catching capital the ethics of tax competition pdf pdf member that we pay for here and check out the link.

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Business, Civil Society and the 'New' Politics of Corporate Tax Justice Richard Eccleston 2018-11-30 Since the financial crisis the extent of corporate tax avoidance has attracted media headlines and the attention of political leaders the world over. This study examines the 'new' politics of corporate taxation and the role of civil society organisations in shaping the international tax agenda and influencing the tax practices of the world's largest and most powerful corporations. It highlights the complex and multi-dimensional strategies used by activists to influence public opinion, formal regulation and corporate behaviour in relation to international taxation.

The Routledge Handbook of the Philosophy of Economics Conrad Heilmann 2021-11-29 The most fundamental questions of economics are often philosophical in nature, and philosophers have, since the very beginning of Western philosophy, asked many questions that current observers would identify as economic. The Routledge Handbook of Philosophy of Economics is an outstanding reference source for the key topics, problems, and debates at the intersection of philosophical and economic inquiry. It captures this field of countless exciting interconnections, affinities, and opportunities for cross-fertilization. Comprising 35 chapters by a diverse team of contributors from all over the globe, the Handbook is divided into eight sections: I. Rationality II. Cooperation and Interaction III. Methodology IV. Values V. Causality and Explanation VI. Experimentation and Simulation VII. Evidence VIII. Policy The volume is essential reading for students and researchers in economics and philosophy who are interested in exploring the interconnections between the two disciplines. It is also a valuable resource for those in related fields like political science, sociology, and the humanities.

Global Tax Fairness Thomas Pogge 2016-02-04 This book addresses sixteen different reform proposals that are urgently needed to correct the fault lines in the international tax system as it exists today, and which deprive both developing and developed countries of critical tax resources. It offers clear and concrete ideas on how the reforms can be achieved and why they are important for a more just and equitable global system to prevail. The key to reducing the tax gap and consequent human rights deficit in poor countries is global financial transparency. Such transparency is essential to curbing illicit financial flows that drain less developed countries of capital and tax revenues, and are an impediment to sustainable development. A major break-through for financial transparency is now within reach. The policy reforms outlined in this book not only advance tax justice but also protect human rights by curtailing illegal activity and making available more resources for development. While the reforms are realistic they require both political and an informed and engaged civil society that can put pressure on governments and policy makers to act.

Global Tax Governance Peter Dietsch 2016-02-03 High-profile scandals and increasing public debt after the financial crisis have put international taxation high on the political agenda. This book offers a rare combination of empirical analysis with normative and institutional proposals for global tax governance.

International Law of Taxation Peter Hongler 2021 In this fresh, objective, and non-argumentative volume in the Elements of International Law series, Peter Hongler combines a comprehensive overview of the technical content of the international tax law regime with an assessment of its crucial relationship to wider international law. Beginning with an assessment of legal principles and foundations, the book considers key general principles, treaty based regimes, and regional integration in tax matters. In the second half of the work Hongler places international tax law in the context of its wider relationships with human rights law, and trade and investment law. He concludes by considering major legal successes and failures and what might be done to address these.

Catching Capital Peter Dietsch 2015 When individuals stash away their wealth in offshore bank accounts and multinational corporations shift their profits or their actual production to low-tax jurisdictions, this undermines the fiscal autonomy of political communities and contributes to rising inequalities in income and wealth. These practices are fuelled by tax competition, with countries strategically designing fiscal policy to attract capital from abroad. Building on an analysis of the ethical challenges raised by a world of tax competition, the book puts forward a normative & institutional framework to regulate the practice.

The Financial Crisis Inquiry Report, Authorized Edition Financial Crisis Inquiry Commission 2011-01-27 The definitive report on what caused America's economic meltdown and who was responsibleThe financial and economic crisis has touched the lives of millions of Americans who have lost their jobs and their homes, but many have little understanding of how it happened. Now, in this very accessible report, readers can get the facts. Formed in May 2009, the Financial Crisis Inquiry Commission (FCIC) is a panel of 10 commissioners with experience in business, regulations, economics, and housing, chosen by Congress to explain what happened and why it happened. This panel has had subpoena power that enabled them to interview people and examine documents that no reporter had access to. The FCIC has reviewed millions of pages of documents, and interviewed more than 600 leaders, experts, and participants in the financial markets and government regulatory agencies, as well as individuals and businesses affected by the crisis. In the tradition of the 9/11 Commission Report, "The Financial Crisis Inquiry Report" will be a comprehensive book for the lay reader, complete with a glossary, charts, and easy-to-read diagrams, and a timeline that includes important events. It will be read by policy makers, corporate executives, regulators, government agencies, and the American people.

Tax Justice and Tax Law Dominic de Cogan 2020-11-12 Most people would agree that tax systems ought to be 'just', and perhaps a great deal more just than they are at present. What is more difficult is to agree on what tax justice is. This book considers a range of different approaches to, and ideas about the nature of tax justice and covers areas such as: - imbalances in international tax arrangements that deprive developing countries of revenues from natural resources and allow wealthy taxpayers to use tax havens; - protests against governments and large businesses; - attempts to influence policy through more technical means such as the OECD's Base Erosion and Profits Shifting project; - interpersonal matters, such as the ways in which tax systems disadvantage women and minorities; - the application of wider philosophical or economic theories to tax systems. The purpose of the book is not to iron out these underlying differences into a grand theory, but rather to gain a more precise understanding of how and why we disagree about tax justice. In doing so the editors are assisted by a stellar cast of contributors from four continents, with a wide variety of views and experiences but a common interest in this central question of how to agree and disagree about tax justice. This is, of course, not only an intellectual exercise but also a necessary precursor to achieving real-world change.

Tax Cooperation in an Unjust World Allison Christians 2021-11-29 The way that nation states design their tax systems impacts the sharing of resources and wealth within and across societies. To date, wealthy countries have made tax policy design and coordination choices which allow them to claim more than they are justifiably entitled to from the global economy. In Tax Cooperation in an Unjust World, Allison Christians and Laurens van Apeldoorn show how this presently accepted reality both facilitates and feeds off continued human suffering, and therefore violates conceptions of international distributive justice. They examine two principles that govern tax cooperation across states, and explain how the current international tax order impedes their realization. They then show how states could work toward fulfilling the principles and building a fairer international tax system via incremental yet effective adaptation of key international tax norms and rules.

Our Common Agenda - Report of the Secretary-General United Nations 2021-09-10 On the seventy-fifth anniversary of the United Nations, the world has faced its biggest shared test since the Second World War in the coronavirus disease (COVID-19) pandemic. Yet while our welfare, and indeed the permanence of human life, depend on us working together, international cooperation has never been harder to achieve. This report answers a call from UN Member States to provide recommendations to advance our common agenda and to respond to current and future challenges. Its proposals are grounded in a renewal of the social contract, adapted to the challenges of this century, taking into account younger and future generations, complemented by a new global deal to better protect the global commons and deliver global public goods. Through a deepening of solidarity—at the national level, between generations, and in the multilateral system—Our Common Agenda provides a path forward to a greener, safer and better future.

Corporate Social Responsibility, the Fight Against Corruption and Tax Behaviour Manuel Castelo Branco 2021-07-29 This book introduces in an accessible way how CSR and its reporting are being used to address problems of corruption and tax evasion or tax avoidance. It discusses the efforts, both of organizations and governments to integrate these issues into CSR practices and the developments that have occurred at the levels of national and international legislation. The book analyses governments efforts to compel or try to induce companies to have practices more in line with what is expected of them in terms of combating corruption and paying their fair share. The book is suitable for students of CSR and Business Ethics, practitioners and researchers on CSR and corporate issues.

Inheritance of Wealth Daniel Halliday 2018-03-02 Daniel Halliday examines the moral grounding of the right to bequeath or transfer wealth. He engages with contemporary concerns about wealth inequality, class hierarchy, and taxation, while also drawing on the history of the egalitarian, utilitarian, and liberal traditions in political philosophy. He presents an egalitarian case for restricting inherited wealth, arguing that unrestricted inheritance is unjust to the extent that it enables and enhances the intergenerational replication of inequality. Here, inequality is understood in a group-based sense: the unjust effects of inheritance are principally in its tendency to concentrate certain opportunities into certain groups. This results in what Halliday describes as 'economic segregation'. He defends a specific proposal about how to tax inherited wealth: roughly, inheritance should be taxed more heavily when it comes from old money. He rebuts some sceptical arguments against inheritance taxes, and makes suggestions about how tax schemes should be designed.

Justice in a Non-Ideal World Alexandre Gajevic Sayegh 2019-04-10 The realisation of justice in the real world requires moral principles and political action. This book offers a roadmap for these two notions to connect.

Political Economy of 21st Century Europe Dermot McCann 2017-12-09 A broad-ranging assessment of the complex changes in Europe's diverse and complex mix of national and European capitalisms as they respond to the challenges of globalization and from rising powers, of competitiveness, ageing populations and welfare sustainability compounded by the impact of financial, monetary and sovereign debt crises.

The Oxford Handbook of International Tax Law Florian Haase 2023-09-22 International Tax Law is at a turning point. Increased tax transparency, the tackling of Base Erosion and Profit Shifting (BEPS), the reconstruction of the network of bilateral tax treaties, the renewed discussion about a fair and efficient allocation of taxing rights between States in a global, digitalized economy, and the bold push for minimum corporate taxation are some expressions of this shift. This new era also demonstrates the increased influence of international standard setters such as the OECD, the UN, and the EU. Each of these developments alone has the potential of being disruptive to the traditional world of international tax law, but together they have the potential to reshape the international tax system. The Oxford Handbook of International Tax Law provides a comprehensive exploration of these key issues which will shape the future of tax law. Divided into eight parts, this handbook traces the history of international tax law from its earliest days until the present, including reflections on the developments that have characterized the last one hundred years. The second section places tax law within the broader international context considering how it relates to public and private international law, as well as corporate, trade, and criminal law. Sections three and four consider key legal principles and issues such as regional tax treaty models, OECD dispute resolution, and transfer pricing versus formulary apportionment. Subsequent analysis places these issues within their European and cross-border contexts providing an assessment of the role of the ECJ, state aid, and cross-border VAT. Section seven broadens the scope of this analysis, asking how trends in recent major economies and regions have helped shape the current outlook. The final section considers emerging issues and the future of international tax law. With over sixty authors from 28 different countries, the Oxford Handbook of International Tax Law is an invaluable resource for scholars, academics, and practitioners alike.

Rethinking Wealth and Taxes Geoffrey Poitras 2020-08-28 Taxes on the wealthy are a topic sure to incite venomous rants from both right-wing and left-wing ideologues. The topic attracts conflicting interpretations and policy recommendations, and generates proposals for tax reform that consume political debate. All this activity takes place against an opaque backdrop of empirical evidence dealing with the distribution of wealth and income, and tax avoidance and tax evasion by corporations and wealthy individuals. Rethinking Wealth and Taxes explores these problems and considers the possibilities for increasing

taxes on wealth to address the increasingly unequal distribution of wealth and income.

Global Trends 2040 National Intelligence Council 2021-03 "The ongoing COVID-19 pandemic marks the most significant, singular global disruption since World War II, with health, economic, political, and security implications that will ripple for years to come." -Global Trends 2040 (2021) Global Trends 2040-A More Contested World (2021), released by the US National Intelligence Council, is the latest report in its series of reports starting in 1997 about megatrends and the world's future. This report, strongly influenced by the COVID-19 pandemic, paints a bleak picture of the future and describes a contested, fragmented and turbulent world. It specifically discusses the four main trends that will shape tomorrow's world: - Demographics by 2040, 1.4 billion people will be added mostly in Africa and South Asia. - Economics-increased government debt and concentrated economic power will escalate problems for the poor and middleclass. - Climate-a hotter world will increase water, food, and health insecurity. - Technology-the emergence of new technologies could both solve and cause problems for human life. Students of trends, policymakers, entrepreneurs, academics, journalists and anyone eager for a glimpse into the next decades, will find this report, with colored graphs, essential reading.

Global Political Theory David Held 2017-06-27 Philosophers have never shied away from interrogating the nature of our obligations beyond borders. From Hobbes to the international lawyers Grotius, Pufendorf, Vattel, and of course Kant, modern philosophy has always attempted to define the nature and shape of a just international order, and the types of mutual obligations members of different political communities might share. In today's hyper-connected world, these issues are more important than ever and have been an impetus to a political theory with global scope and aspirations. Global Political Theory offers a comprehensive and cutting-edge introduction to the moral aspects of global politics today. It addresses foundational aspects of global political theory such as the nature of human rights, the types of distributive obligations that we have toward distant others, the relationship between just war theory and global distributive justice, and the legitimacy of international law and global governance institutions. In addition, it features analyses of key applied moral debates in global politics, including the ethical aspects of climate change, the moral issues raised by the mobility of financial capital, the justness of different international trade regimes, and the implications of natural resource ownership for human welfare and democratic political rule. With contributions from leading scholars in the field, this accessible and lively book will be essential reading for students and teachers of political theory, philosophy and international relations.

Studies in the History of Tax Law, Volume 9 Peter Harris 2019-09-19 These are the papers from the ninth Cambridge Tax Law History Conference, held in July 2018. In the usual manner, these papers have been selected from an oversupply of proposals for their interest and relevance, and scrutinised and edited to the highest standard for inclusion in this prestigious series. The papers fall within five basic themes. Four papers focus on tax theory: Bentham; social contract and tax governance; Schumpeter's 'thunder of history'; and the resurgence of the benefits theory. Three involve the history of UK specific interpretational issues: management expenses; anti-avoidance jurisprudence; and identification of professionals. A further three concern specific forms of UK tax on road travel, land and capital gains. One paper considers the formation of HMRC and another explains aspects of nineteenth-century taxation by reference to Jane Austen characters. Four consider aspects of international taxation: development of EU corporate tax policy; history of Dutch tax planning; the important 1942 Canada-US tax treaty; and the 1928 UN model tax treaties on tax evasion. Also included are papers on the effects of WWI on New Zealand income tax and development of anti-tax avoidance rules in China.

Tax Sovereignty in the BEPS Era Sergio André Rocha 2016-04-24 The power of a country to freely design its tax system is generally understood to be an integral feature of sovereignty. However, as an inevitable result of globalization and income mobility, one country's exercise of tax sovereignty often overlaps, interferes with, or even impedes that of another. In this collection of essays, internationally respected practitioners and academics reveal how the OECD's Base Erosion and Pro t Shifting (BEPS) initiative, although a major step in the right direction, is insuf cient to resolve the tax sovereignty paradox. Each contribution deals with different facets of a single topic: How tax sovereignty is shaped in a post ,BEPS world. The contributors provide in ,depth analysis of such relevant issues as the following: hy multilateral cooperation and soft law consensus are the preferred solutions to a loss of autonomy over national tax policy; - how digital commerce has upended traditional notions of source and residence; - why residence and source continue to be the two essential building blocks of tax sovereignty and the backbone of the international tax system; - how developing countries can take advantage of the new international tax architecture to ensure that their voices are truly shaping the standards; and - transfer pricing reform. Collectively, the authors provide an authoritative commentary on the necessary preconditions for exercising the power to tax in today's world. Their perspectives and recommendations will prove of great value to all policymakers, legislators, practitioners, and academics in the international taxation arena.

Distributive Justice and Taxation Jørgen Pedersen 2020-12-30 Providing a thorough examination of distributive justice, Distributive Justice and Taxation presents and discusses different theories of what constitutes a just society, and how goods should be distributed in such a society. The distribution of goods in society has direct and serious consequences on the lives of the people. There are therefore important questions to be asked regarding the justice of that distribution: Is it just that some people inherit large fortunes while others inherit nothing? Do rich people have additional access to political power because of their wealth? If so, is that just? And should the ambition for economic policies be to combat poverty, or to reduce inequality? This book explores these questions and a number of others through the analysis of related theories, spanning from strong egalitarian theories on the left to right-wing libertarianism. The chapters also explicitly examine the case of taxation – one of the most important and controversial measures of distribution of goods in society. Placing emphasis on the case of Norway and using data from both the UK and USA as a point of comparison, the book details and explores the key features of the tax system. It concludes by presenting and evaluating arguments for and against taxes such as income tax, wealth tax, and inheritance tax. This book is essential reading for those interested in distributive justice, as well as students and scholars of philosophy, law, political science, and economics.

Tax Law, State-Building and the Constitution Dominic de Cogan 2020-08-06 This monograph looks at how tax is intertwined with constitutional law and the state in the UK. It looks at a variety of topics including tax devolution, scrutiny and reform of tax legislation, the protection of taxpayers and the domestic legal processing of international rules and problems. Tax Law, State-Building and the Constitution presents and interrogates five key claims. First, there is a clear overlap between the concerns of tax and constitutional lawyers. Secondly, the tax system is being deeply affected by the fast pace of constitutional change. Thirdly, decisions taken in the tax field are likely to have a reverse influence on the evolution of the constitution. Fourthly, these relationships are heavily context-dependent, with tax making all the difference to some ongoing constitutional controversies whilst having very little to do with others. Fifthly, by acknowledging tax as an important moving part within the contemporary constitution we might understand both tax and constitutional law a little better. The book therefore contributes to deeper theoretical debates on the identity of tax law as a discipline, the relevance of tax to public lawyers, the meaning of state-building in the recent history of a developed country and the importance of public finances to a wider sense of 'what is going on'. These are questions that ought to command the attention of tax and constitutional law academics as well as policy makers and reformers.

On Trade Justice Mathias Risse 2019 This work provides a radically new account of trade justice from its theoretical foundations to a range of specific issues. The state as an actor in the domain of global justice is central to the discussion which also explores the obligations of business. It provides a theoretical contribution to the creation of an exploitation-free world.

Contemporary Challenges to Human Rights Law Richard Lang 2020-04-30 This collection of essays highlights the many problems and challenges facing human rights law today. Bringing together academics, practitioners and NGOs, it examines some of the contemporary challenges facing human rights law and practice in England, Northern Ireland, the Republic of Ireland, France and America. It is clear that we live in a time where human rights are in crisis. A decade of austerity measures at the domestic, regional and international levels evidently has had a detrimental effect on the protection of human rights. Cuts to social spending have resulted a failing social welfare system, a health service buckling under pressure, unprecedented rises in homelessness and child poverty, and the emergence of the 'working poor' and zero hours contracts. Austerity, famine, civil war, oppressive governmental regimes and climate change have seen vast migrations, resulting in a resurrection of far right-wing ideology. In the UK, this is seen in what can only be described as propaganda and scaremongering during the campaign for Brexit and in subsequent political elections evidenced by the increase in racially motivated hate crime within the UK. The landscape of human rights is such that it has resulted in some beginning to question, are human rights rights at all?

Global Tax Governance Peter Dietsch 2016

Just Financial Markets? Lisa Herzog 2017-04-05 Well-functioning financial markets are crucial for the economic well-being and the justice of contemporary societies. The Great Financial Crisis has shown that a perspective that naively trusts in the self-regulating powers of free markets cannot capture what is at stake in understanding and regulating financial markets. The damage done by the Great Financial Crisis, including its distributive consequences, raises serious questions about the justice of financial markets as we know them. This volume brings together leading scholars from political theory, law, and economics in order to explore the relation between justice and financial markets. Broadening the perspective from a purely economic one to a liberal egalitarian one, the volume explores foundational normative questions about how to conceptualize justice in relation to financial markets, the biases in the legal frameworks of financial markets that produce unjust outcomes, and perspectives of justice on specific institutions and practices in contemporary financial markets. Written in a clear and accessible language, the volume presents analyses of how financial markets (should) function and how the Great Financial Crisis came about, proposals for how the structures of financial markets could be reformed, and analysis of why reform is not happening at the speed that would be desirable from a perspective of justice.

Do Central Banks Serve the People? Peter Dietsch 2018-08-16 Central banks have become the go-to institution of modern economies. In the wake of the 2007 financial crisis, they injected trillions of dollars of liquidity – through a process known as quantitative easing – first to prevent financial meltdown and later to stimulate the economy. The untold story behind these measures, and behind the changing roles of central banks generally, is that they have come at a considerable cost. Central banks argue we had no choice. This book offers a powerfully original examination of why this claim is false. Using examples from Europe and the US, the authors present and analyse three specific concerns about the way central banks in developed economies operate today. Firstly, they show how unconventional monetary policies have created significant unintended negative consequences in terms of inequalities in income and wealth. They go on to argue that central banks may have become independent of governments, but have instead become worryingly dependent on financial markets. They then proceed to analyse how central bankers, despite being the undisputed experts on monetary policy, can still err and suffer from multiple forms of bias. This book is a sobering and urgent wake-up call for policy-makers and anyone interested in how our monetary and financial system really works.

Business Ethics Wim Dubbink 2023-08-28 This textbook not only provides the student with a solid foundation in ethics, but introduces students to the most important themes relevant to business today. Issues such as human rights violation down in the supply chain, the effect business has on nature and the environment, and inclusiveness are each discussed in separate chapters, which discuss their importance, but also their challenges. While there are numerous business ethics textbooks, few take a philosophical approach to business ethics. However, without introducing philosophical ethics, discussions about business ethics are bound to get stuck in fallacies and paradoxes. This textbook therefore fills an important societal gap by providing an introduction to profound philosophical issues in clear language at a philosophically high, but accessible level.

Imposing Standards Martin Hearson 2021-06-15 In Imposing Standards, Martin Hearson shifts the focus of political rhetoric regarding international tax rules from tax havens and the Global North to the damaging impact of this regime on the Global South. Even when not exploited by tax dodgers, international tax standards place severe limits on the ability of developing countries to tax businesses, denying the Global South access to much-needed revenue. The

international rules that allow tax avoidance by multinational corporations have dominated political debate about international tax in the United States and Europe, especially since the global financial crisis of 2007–2008. Hearson asks how developing countries willingly gave up their right to tax foreign companies, charting their assimilation into an OECD-led regime from the days of early independence to the present day. Based on interviews with treaty negotiators, policymakers and lobbyists, as well as observation at intergovernmental meetings, archival research, and fieldwork in Africa and Asia, *Imposing Standards* shows that capacity constraints and imperfect negotiation strategies in developing countries were exploited by capital-exporting states, shielding multinationals from taxation and depriving nations in the Global South of revenue they both need and deserve. Thanks to generous funding from the Gates Foundation, the ebook editions of this book are available as Open Access volumes from Cornell Open (cornellpress.cornell.edu/cornell-open) and other repositories.

Exploring the Nexus Doctrine In International Tax Law Ajit Kumar Singh 2021-05-14 In an age when cross-border business transactions are increasingly effected without the transference of physical products, revenue concerns of states have led to a multitude of tax disputes based on the concept of 'nexus'. This important and timely book is the most authoritative to date to discuss one of the major tax topics of our time – the question of how taxing rights on income generated from cross-border activities in the digital age should be allocated among jurisdictions. Demonstrating in prodigious depth that it is the economic nexus of the tax entity or activity with the state, and not the physical nexus, which meets the jurisdictional requirement, the author – a leading authority on this area who is a Senior Commissioner of Income Tax and a Member of the Dispute Resolution Panel of the Government of India – addresses such dimensions of the subject as the following: whether a strict territorial nexus as a normative principle is ingrained in source rule jurisprudence; detailed scrutiny of such classical doctrines as benefit theory, neutrality theory, and internation equity; comparative critique of the Organisation for Economic Co-operation and Development (OECD) and United Nation (UN) model tax treaties; whether international law and customary principles mandate a strict territorial link with the source state for the assumption of tax jurisdiction; whether the economic nexus-based tax jurisdiction and absence of a physical presence breach the constitutional doctrine of extraterritoriality or due process; and whether retrospective tax legislation breaches the principle of constitutional fairness. The book offers a politically informed analysis of the nexus principle and balances the dynamics of physical presence and economic nexus standards, based on an in-depth survey of the historical evolution of judicial pronouncements and international practices in this regard. Dr Singh's book exposes an urgently needed missing link in the international source rule literature and takes a giant step towards solving the thorny question of appropriate tax apportionment. It sheds brilliant light on the policies states may adopt when signing new tax treaties, so that unintended results may be foreseen and avoided. Tax practitioners, taxation authorities, and academic researchers in the field of international tax law and policy will greatly appreciate the book's forthright enhancement of the ability to defend challenges based on the nexus doctrine.

The Regulation of Tax Competition Chukwudumogu, Chidozie G. 2021-12-10 This comprehensive book adopts a nuanced yet straightforward approach to analysing the complex phenomenon of international tax competition. Using the ongoing international efforts of the Organisation for Economic Co-operation and Development (OECD) and the European Union (EU) as a basis for its analysis, it explores the mixed effects of tax competition and offers an effective approach that takes account of the asymmetrical global context.

Reglobalization Matthew Louis Bishop 2021-03-12 This book charts the way towards a better, repurposed globalization, which it calls 'reglobalization', and shows how this can be built, incrementally but realistically, via reforms to the partial and fragile existing structures of global governance. In making this argument, the book firmly rejects the new fashion for a politics of deglobalization, which has appeared of late in both left-wing and right-wing variants. Instead, it suggests that a reformed Group of 20 (G20), for all its current inadequacies, can still provide the critical coordinating function that the management of a process of reglobalization requires. The book argues that globalization is too important to be lost; rather, it needs to be saved from its capture by neoliberalism and rebuilt around different values for a post-neoliberal era. The emergence of global pandemic as an issue only goes to emphasise the necessity, importance and urgency of the reglobalization project. Reglobalization is essential reading for everybody living in the era of globalization, which is all of us, and worried about its many economic, social and political problems, which is a growing number of us. The chapters in this book were originally published in the journal *Globalizations*.

Capital Without Borders Brooke Harrington 2016 “A timely account of how the 1% holds on to their wealth...Ought to keep wealth managers awake at night.” —Wall Street Journal “Harrington advises governments seeking to address inequality to focus not only on the rich but also on the professionals who help them game the system.” —Richard Cooper, Foreign Affairs “An insight unlike any other into how wealth management works.” —Felix Martin, New Statesman “One of those rare books where you just have to stand back in awe and wonder at the author's achievement...Harrington offers profound insights into the world of the professional people who dedicate their lives to meeting the perceived needs of the world's ultra-wealthy.” —Times Higher Education How do the ultra-rich keep getting richer, despite taxes on income, capital gains, property, and inheritance? *Capital without Borders* tackles this tantalizing question through a groundbreaking multi-year investigation of the men and women who specialize in protecting the fortunes of the world's richest people. Brooke Harrington followed the money to the eighteen most popular tax havens in the world, interviewing wealth managers to understand how they help their high-net-worth clients dodge taxes, creditors, and disgruntled heirs—all while staying just within the letter of the law. She even trained to become a wealth manager herself in her quest to penetrate the fascinating, shadowy world of the guardians of the one percent.

Catching Capital Peter Dietsch 2015-07-01 Rich people stash away trillions of dollars in tax havens like Switzerland, the Cayman Islands, or Singapore. Multinational corporations shift their profits to low-tax jurisdictions like Ireland or Panama to avoid paying tax. Recent stories in the media about Apple, Google, Starbucks, and Fiat are just the tip of the iceberg. There is hardly any multinational today that respects not just the letter but also the spirit of tax laws. All this becomes possible due to tax competition, with countries strategically designing fiscal policy to attract capital from abroad. The loopholes in national tax regimes that tax competition generates and exploits draw into question political economic life as we presently know it. They undermine the fiscal autonomy of political communities and contribute to rising inequalities in income and wealth. Building on a careful analysis of the ethical challenges raised by a world of tax competition, this book puts forward a normative and institutional framework to regulate the practice. In short, individuals and corporations should pay tax in the jurisdictions of which they are members, where this membership can come in degrees. Moreover, the strategic tax setting of states should be limited in important ways. An International Tax Organisation (ITO) should be created to enforce the principles of tax justice. The author defends this call for reform against two important objections. First, Dietsch refutes the suggestion that regulating tax competition is inefficient. Second, he argues that regulation of this sort, rather than representing a constraint on national sovereignty, in fact turns out to be a requirement of sovereignty in a global economy. The book closes with a series of reflections on the obligations that the beneficiaries of tax competition have towards the losers both prior to any institutional reform as well as in its aftermath.

Strengthening Forensic Science in the United States National Research Council 2009-07-29 Scores of talented and dedicated people serve the forensic science community, performing vitally important work. However, they are often constrained by lack of adequate resources, sound policies, and national support. It is clear that change and advancements, both systematic and scientific, are needed in a number of forensic science disciplines to ensure the reliability of work,

establish enforceable standards, and promote best practices with consistent application. Strengthening Forensic Science in the United States: A Path Forward provides a detailed plan for addressing these needs and suggests the creation of a new government entity, the National Institute of Forensic Science, to establish and enforce standards within the forensic science community. The benefits of improving and regulating the forensic science disciplines are clear: assisting law enforcement officials, enhancing homeland security, and reducing the risk of wrongful conviction and exoneration. Strengthening Forensic Science in the United States gives a full account of what is needed to advance the forensic science disciplines, including upgrading of systems and organizational structures, better training, widespread adoption of uniform and enforceable best practices, and mandatory certification and accreditation programs. While this book provides an essential call-to-action for congress and policy makers, it also serves as a vital tool for law enforcement agencies, criminal prosecutors and attorneys, and forensic science educators.

The Political Commissioner Frédéric Mérand 2021-06-15 Based on four years of embedded observation in the cabinet of a European Commissioner, this book develops a sociology of international political work. Empirically, it offers an insider's chronicle of the European Union between 2015 and 2019. The analysis traces the successes and failures of Commissioner Pierre Moscovici and his team on five issues that defined European politics between 2015 and 2019: the Greek crisis, budgetary disputes with Spain and Portugal, the rise of populism in Italy, the reform of the eurozone, and the fight against tax evasion. The aim is not to ascertain whether the Commission's policy was good or bad, but to understand how political work is done in a European Union where the 'spectacle of power' is blurred by 24 official languages, 28 national histories, a powerful technocracy, and sometimes opaque institutions. As a life-long socialist politician and former French finance minister, Pierre Moscovici was perhaps the most intensely political character in Jean-Claude Juncker's self-styled 'Political Commission'. Brandishing his leftist identity, rejecting technocratic talk, he surrounded himself with staffers sharing his ambition - but also critical of his actions. Shadowing them from the corridors of the Berlaymont, the seat of the European Commission, to Washington and Athens, The Political Commissioner throws light on the partisan struggles that shaped the Juncker Commission, tensions with the Eurogroup and the Parliament, and recurring conflicts with the Member States. It also shows how political staffers operate informally and in their interaction with the media and civil servants, as they craft and sell public policies to the public. In this ethnographic narrative, French politics is never far away. Decoding the European policy of a French, Socialist Commissioner, first under François Hollande and then Emmanuel Macron, the book investigates the dynamics that sometimes bring Brussels and Paris together, sometimes set them apart. Transformations in Governance is a major academic book series from Oxford University Press. It is designed to accommodate the impressive growth of research in comparative politics, international relations, public policy, federalism, and environmental and urban studies concerned with the dispersion of authority from central states to supranational institutions, subnational governments, and public-private networks. It brings together work that advances our understanding of the organization, causes, and consequences of multilevel and complex governance. The series is selective, containing annually a small number of books of exceptionally high quality by leading and emerging scholars. The series is edited by Liesbet Hooghe and Gary Marks of the University of North Carolina, Chapel Hill, and Walter Mattli of the University of Oxford.

Taxation Martin O'Neill 2018-07-12 This is the first book to give a collective treatment of philosophical issues relating to tax. The tax system is central to the operation of states and to the ways in which states interact with individual citizens. Taxes are used by states to fund the provision of public goods and public services, to engage in direct or indirect forms of redistribution, and to mould the behaviour of individual citizens. As the contributors to this volume show, there are a number of pressing and thorny philosophical issues relating to the tax system, and these issues often connect in fascinating ways with foundational questions regarding property rights, public justification, democracy, state neutrality, stability, political psychology, and other moral and political issues. Many of these deep and fascinating philosophical questions about tax have not received as much sustained attention as they clearly merit. The aim of advancing the debate about tax in political philosophy has both general and more specific aspects, ranging across both over-arching issues regarding the tax system as a whole and more specific issues relating to particular forms of tax policy. Thinking clearly about tax is not an easy task, as much that is of central importance is missed if one proceeds at too great a level of abstraction, and issues of conceptual and normative importance often only come sharply into focus when viewed against real-world questions of implementation and feasibility. Serious philosophical work on the tax system will often therefore need to be interdisciplinary, and so the discussion in this book includes a number of scholars whose expertise spans across neighbouring disciplines to philosophy, including political science, economics, public policy, and law.

Taxation Martin O'Neill 2018-07-19 This is the first book to give a collective treatment of philosophical issues relating to tax. The tax system is central to the operation of states and to the ways in which states interact with individual citizens. Taxes are used by states to fund the provision of public goods and public services, to engage in direct or indirect forms of redistribution, and to mould the behaviour of individual citizens. As the contributors to this volume show, there are a number of pressing and thorny philosophical issues relating to the tax system, and these issues often connect in fascinating ways with foundational questions regarding property rights, public justification, democracy, state neutrality, stability, political psychology, and other moral and political issues. Many of these deep and fascinating philosophical questions about tax have not received as much sustained attention as they clearly merit. The aim of advancing the debate about tax in political philosophy has both general and more specific aspects, ranging across both over-arching issues regarding the tax system as a whole and more specific issues relating to particular forms of tax policy. Thinking clearly about tax is not an easy task, as much that is of central importance is missed if one proceeds at too great a level of abstraction, and issues of conceptual and normative importance often only come sharply into focus when viewed against real-world questions of implementation and feasibility. Serious philosophical work on the tax system will often therefore need to be interdisciplinary, and so the discussion in this book includes a number of scholars whose expertise spans across neighbouring disciplines to philosophy, including political science, economics, public policy, and law.

Political Philosophy and Taxation Robert F. van Brederode 2022-06-02 This book explores how taxation is related to the role of the state and its relationship with its constituents, the concept of private property rights, the concepts of societal fairness and justice, and the battle between the individual and the collective. This book appeals to students and scholars who want to know how philosophers in the past and present think about taxation, and how their thinking has developed through cross-influencing. There exists no comprehensive study providing such an overview. This book is a foundational study on the philosophical justification of taxation (qualitative aspect) and the normative qualifications required of tax law to constitute tax that is just and fair (distributive or quantitative aspect). The latter includes evaluation of what type of tax is morally correct or acceptable to realize distributive justice. This book covers periods from the Enlightenment era until the present. The philosophers are grouped together in schools of thought and each chapter except for chapter 1 and chapter 13, are dedicated to a specific philosophical school. Moreover, this book aims to provide an overview of each school of thinking and the individual philosophers, including placing them in the context of their times. The book has particular importance as the study of taxation is an underdeveloped area of political and legal philosophy.

International Tax Policy Tsilly Dagan 2017-12-14 Explains why perfecting, rather than curbing, interstate competition would make international taxation both more efficient and more just.