

Tax Treaties: Building Bridges between Law and Economics

Editors: Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alfred Storck, Martin Zagler

Summary

Experts from the field of economics take a different view of tax treaty issues than experts from the field of law. In order to encourage the much needed communication between these two groups, a cross-disciplinary conference was held to discuss selected tax treaty issues from both a legal and economic perspective. Twenty-five conference papers on eight topics were prepared by lawyers and economists. The papers on legal issues were presented and discussed by economists, and vice versa. The interdisciplinary focus of the conference not only allowed an exchange of knowledge between two groups who think differently about similar issues, but also made it possible to better grasp the impact of the thinking of one group on the areas of interest to the other group. The outcome of the conference is reflected in this book.

Content

- Part I: The Effect of Bilateral Tax Treaties on Economic Growth
- Part II: Treaty Shopping and Avoidance of Abuse
- Part III: International Allocation of Cross Border Business – Profits: Arm's Length Principle
- Part IV: Source vs. Residence
- Part V: Credit vs. Exemption
- Part VI: Tax Treaties and Developing Countries
- Part VII: Tax Treaty Application: Cross Border Administrative Issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, legal Certainty in Tax Treaty Application)
- Part VIII: International Tax Neutrality and Non-discrimination

By showing the legal and the economic approaches to an issue, this book improves the general understanding of the two disciplines and demonstrates how the decisions in one discipline may influence the other discipline and its concepts. Twenty-two contributions are included, written by the most distinguished academics, practitioners and representatives of several international tax administrations and both tax and economic institutions.

Editors

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