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Nota di contenuto	Part I: Introduction -- Chapter 1: Tax Discrimination and Global Trade in Services -- Part II: Non-Discrimination Obligations in Tax and Trade Agreements -- Chapter 2: Setting the Stage: Non-Discrimination Obligations in Trade and Tax Agreements -- Chapter 3: Non-Discrimination Obligations in Free Trade Agreements and Bilateral Tax Treaties in Regional Trade Blocks -- Chapter 4: Non-Discrimination Obligations in Bilateral Free Trade Agreements and the Role of Tax Treaties -- Chapter 5: The WTO, NAFTA and the TFEU: Regional Perspectives by WTO Members on Non-Discrimination Obligations -- Part III: Are the Current Non-Discrimination Obligations in Tax and Trade Agreements Adequate? -- Chapter 6: Overview -- Chapter 7: Tax Treaties: The Potential for Discriminatory Tax Treatment Based on Structural Elements in OECD and UN-Based Tax Treaties -- Chapter 8: Tax Treatment where Services Income is Subject to Withholding Tax -- Chapter 9: Are the Current Non-Discrimination Obligations in Trade and Tax Agreements Sufficient: the FATCA Example -- Part IV:

Reconciling Non-Discrimination Obligations in Tax and Trade Agreements -- Chapter 10: Overview -- Chapter 11: Are There Compelling Reasons to Include in Tax Treaties Protection for Non-Resident Service Providers against Discriminatory Tax Measures? -- Chapter 12: Refining the Non-Discrimination Obligation, its Violation and the Process of Resolution -- Chapter 13: Conclusions.

Sommario/riassunto

This book argues that the proliferation of global trade and the increasing power of free trade arrangements leave income taxes as one of the few remaining measures that can potentially be used for protectionist purposes. It analyzes the interaction between the non-discrimination principles in tax treaties and trade-related agreements including multilateral (WTO), regional (NAFTA, AANZTA) and bilateral free trade agreements. The absence of a non-discrimination obligation with respect to tax measures that apply to non-resident service providers and to non-resident services may, therefore, significantly undermine trade obligations. The book clearly reveals how these tax barriers to trade may unfairly or unnecessarily restrict trade in services, and puts forward a new, more effective non-discrimination obligation in tax matters to be included in tax treaties, one that would more closely parallel the non-discrimination obligations in trade agreements. The book examines the concept of non-discrimination in tax matters from several perspectives, specifically a North American and Australian perspective, as well as a perspective based on EU (and UK) law, focusing on the interaction between these legal systems, bilateral tax treaties, regional trade agreements and, where relevant, the General Agreement on Trade in Services (GATS). The book explores the possibility of a reciprocal influence between tax treaties and trade agreements, and poses the question as to whether tax treaties might do more in providing a non-discrimination principle in the cross-border trade in services.
