Record Nr.	UNINA9910457256403321
Autore	Cockfield Arthur J.
Titolo	Globalization and its tax discontents : tax policy and international investments : essays in honour of Alex Easson / / edited by Arthur J. Cockfield
Pubbl/distr/stampa	Toronto, [Ontario] ; ; Buffalo, [New York] ; ; London, [England] : , : University of Toronto Press, , 2010 ©2010
ISBN	1-4426-6002-3
Descrizione fisica	1 online resource (355 p.)
Disciplina	343.04
Soggetti	Investments, Foreign - Taxation - Law and legislation International business enterprises - Taxation - Law and legislation Double taxation Law and globalization Electronic books.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Includes index.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Frontmatter Contents Preface PART I: Designing Tax Rules for Foreign Direct Investment 1. Introduction: The Last Battleground of Globalization / Cockfield, Arthur J 2. Taxing Foreign Direct Investment in a Non-cooperative Setting: Contributions by Alex Easson / Cockfield, Arthur J 3. China's Tax Incentive Regime for Foreign Direct Investment: An Eassonian Analysis / Halkyard, Andrew / Linghui, Ren 4. Outbound Direct Investment and the Sourcing of Interest Expense for Deductibility Purposes / Edgar, Tim 5. Assessing the Foreign Direct Investment Response to Tax Reform and Tax Planning / Clark, W. Steven PART II: The Impact of Globalization 6. Improving Inter-nation Equity through Territorial Taxation and Tax Sparing / Li, Jinyan 7. Harmonizing Corporate Income Taxes in the United States and the European Union: Legislative, Judicial, Soft-Law, and Cooperative Approaches / McLure, Charles E 8. Missing Women: Gender-Impact Analysis and International Taxation / Lahey, Kathleen 9. Globalization and the Hong Kong Revenue Regime /

1.

	Cullen, Richard / Wong, Antonietta PART III: Tax Treaties 10. Canada's Evolving Tax Treaty Policy toward Low-Income Countries / Brooks, Kim 11. Tax Treaties and the Taxation of Non-residents' Capital Gains / Krever, Richard 12. Tax Treaty Templates / Thuronyi, Victor PART IV: Taxing Cross-border Services and Service Providers 13. Tax Discrimination and Trade in Services: Should the Non- discrimination Article in the OECD Model Treaty Provide the Missing Link between Tax and Trade Agreements? / Brown, Catherine 14. The New Services Permanent Establishment Rule in the Canada- United States Tax Treaty / Arnold, Brian J 15. Consumption Taxation of Crossborder Trade in Services in an Age of Globalization Contributors Index
Sommario/riassunto	Increasingly linked by regional and global ties, national economies depend more than ever on international investments and trade. Agreements such as NAFTA in North America and the regional integration of the European Union facilitate cross-border commerce. While trade has become international, however, taxation has remained national, preserving and strengthening one of the few remaining barriers to the flow of cross-national investments. In Globalization and Its Tax Discontents, some of the world's leading international tax scholars identify the ways that taxes can inhibit or promote international investments, and assess both government and private market responses to present challenges. Given the lack of meaningful government cooperation, the contributors integrate economic theory with elements of history, gender theory, and international relations to explore the potential development effective international tax rules and processes to tax international investments. Innovative, interdisciplinary, and comprehensive, Globalization and Its Tax Discontents sheds light on one of the last real policy battlegrounds of globalization.