

1. Record Nr.	UNINA9910473455703321
Autore	Mosquera Valderrama Irma Johanna
Titolo	Taxation, International Cooperation and the 2030 Sustainable Development Agenda // edited by Irma Johanna Mosquera Valderrama, Dries Lesage, Wouter Lips
Pubbl/distr/stampa	Cham : , : Springer International Publishing : , : Imprint : Springer, , 2021
ISBN	3-030-64857-5
Edizione	[1st ed. 2021.]
Descrizione fisica	1 online resource (228 pages)
Collana	United Nations University Series on Regionalism, , 2214-9856 ; ; 19
Classificazione	BUS064000POL023000SOC026000
Altri autori (Persone)	Mosquera Valderrama Johanna LesageDries LipsWouter
Disciplina	327.111
Soggetti	International economic relations Economics - Sociological aspects Business enterprises - Taxation Business tax - Law and legislation International Political Economy' Economic Sociology Business Taxation and Tax Law
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Introduction -- Part I: Global tax governance and developing countries (Chapters that work on global matters of tax policy and the impact on developing countries) -- Chapter 1. Getting the Short End of the Stick: Power Relations and their Distributive Outcomes for Lower-Income Countries in Transfer Pricing Governance (Cassandra Vet, Danny Cassimon, Anne Van de Vijver) -- Chapter 2. The Promise of Non-Arm's Length Practices: Is the Destination-Based Cash Flow Tax or Unitary Taxation the Panacea of which Developing Countries are in Search? (Afton Titus) -- Chapter 3. The Suitability of BEPS in Developing Countries (Emphasis on Latin America and the Caribbean) (Isaác Gonzalo Arias Esteban and Anarella Calderoni) -- Part II: External assistance for tax capacity building ((Chapters on external assistance, including issues for donors) -- Chapter 4. Policy Coherence for

Sustainable Development in International Tax Matters: A Way Forward for Donor Countries? (Sathi Meyer-Nandi) -- Chapter 5. Medium-Term Revenue Strategies as a coordination tool for DRM and tax capacity building (Wouter Lips and Dries Lesage) -- Part III: Tax incentives and attracting sustainable investment (Chapters that work on the dilemma between attracting investment and raising revenue from external sources) -- Chapter 6. Tax Incentives in Pacific Alliance Countries, the BEPS Project (Action 5) and the 2030 Sustainable Development Agenda (Eleonora Lozano Rodríguez) -- Chapter 7. Tax incentives in developing countries: A case study: Singapore and Philippines (Irma Johanna Mosquera Valderrama and Mirka Balharová) -- Chapter 8. Foreign Investors vs National Tax Measures: Assessing the Role of International Investment Agreements (Julien Chaisse and Jamieson Kirkwood) -- Part IV: Harmful and helpful tax practices for sustainable development (Chapters that research the impact and harmfulness certain common tax practices in a systemic manner, including multiple countries). Chapter 9. Tax Expenditure Reporting and Domestic Revenue Mobilization in Africa (Agustín Redonda, Christian von Haldenwang and Flurim Aliu) -- Chapter 10. Negative Spillovers in International Corporate Taxation and the European Union (Leyla Ates, Moran Harari and Markus Meinzer).

Sommario/riassunto

This open access volume addresses the link between international taxation, the 2030 Sustainable Development Agenda and the medium-term revenue strategy (MTRS) concept. It also analyses how countries and governments can reinforce this link in current and future initiatives in international taxation, including the base erosion profit shifting project (BEPS) initiated by the OECD with the political mandate of the G20. It discusses the 2030 Sustainable Development Agenda that are relevant for taxation and assesses the current work done by international organizations, regional tax organizations and countries to achieve these SDGs. The contributions to this volume provide an interdisciplinary mix of expertise in tax law, international political economy, global governance and international relations. Through these different perspectives, this volume provides an elaborate reference and evaluation framework for multilateral cooperation on tax and development to strengthen the revenue system of developed and developing countries. This topical volume is of interest to students and researchers of the social sciences, law and economics, as well as policy makers working on taxation. .
