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Nota di contenuto	The problem with tax treaties -- A history of developing countries in (and out of) global tax governance -- Turning the tables: the competition discourse and north-south relations -- OECD knows best:

the expert view of tax treaties -- The United Kingdom -- Zambia -- Vietnam and Cambodia -- Historical legacies in a rapidly changing world.

Sommario/riassunto

"International taxation rules allow Apple, Starbucks, and Nike to avoid billions of dollars of taxes. News stories have focused on tax dodging in developed countries, but developing countries lose at least \$200 billion per year in tax revenue. In the Global South, an international tax regime designed by the states of multi-national corporations limits the local ability to raise sorely needed tax revenue from foreign investors. How did developing countries give up their right to tax foreign companies? Martin Hearson charts their assimilation into an OECD-led regime from independence through to the present day."--
