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Altri autori (Persone)	ZaglerMartin <1968->
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Nota di contenuto	Book Cover; Title; Copyright; Contents; Figures; Tables; Contributors; Acknowledgments; Abbreviations; 1 Introduction: International tax coordination - an interdisciplinary perspective on virtues and pitfalls; 2 Rethinking tax jurisdictions and relief from international double taxation with regard to developing countries: Legal and economic perspectives from Europe and North America; 3 How to combat tax evasion in tax havens?: A legal and economic analysis of OECD and EU standards on exchange of information in tax matters with a special focus on capital income 4 Double tax avoidance and tax competition for mobile capital5 Intra-firm dividend policies: Evidence and explanation; 6 Cross-border hybrid finance and tax planning: Does international tax coordination work?; 7 Investigating the shift toward a value-added-type destination-based cash flow capital income tax (VADCIT); 8 The case for and against an EU tax; Bibliography; Index
Sommario/riassunto	International taxation is a major research topic, and for a field of research at the intersection of so many disciplines there has been

surprisingly little done across disciplinary boundaries. This book fills the gap by combining teams from business, economics, information science, law and political science to offer a unique and innovative approach to the issue of international tax coordination. All the chapters are written in collaboration between at least two authors from two different disciplines. This approach offers a rich and nuanced understanding of the many issues of international t

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