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Autore	Scherleitner Moritz
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Sommario/riassunto	<p>"This book analyses legislative action against tax arbitrage with hybrid financial instruments (HFIs) from a multidisciplinary perspective. It begins by investigating the non-legal problems of the legal phenomenon of tax arbitrage with HFIs, which should display the concerns caused by (uncombated) tax arbitrage with HFIs. The author works out three concerns from an inter-taxpayer equity perspective, three from an inter-nation equity perspective and three from an efficiency perspective. Four approaches against tax arbitrage with HFIs are then analysed. These are the OECD approach, the low-tax approach, the UN approach and the recharacterization approach. The focus is on tax arbitrage transactions with HFIs that rely on a qualification conflict and substitute transactions with financial instruments that reach the same or a similar result. The approaches under analysis are assessed in view of their potential to overcome the predefined non-legal problems. Aside from this, additional considerations regarding inter-taxpayer equity, inter-nation equity and efficiency are provided. The study also takes into account the administrability of an approach and elaborates on legal dogmatic questions. Having conducted an analysis of the four approaches, the author provides his own solutions. He does not propose a new</p>

approach; rather, building on the prior discussions, he aims to advise tax policymakers on what action can possibly - and sensibly - be taken. In doing so, tax policymakers in three different situations are addressed: (i) those who already decided to combat tax arbitrage with HFIs through BEPS Action 2; (ii) those who are considering combating tax arbitrage with HFIs by means of targeted (and potentially simpler) linking rules; and (iii) those who do not intend to combat tax arbitrage with HFIs through targeted rules."

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