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## Sommario/riassunto

This book contains the output of the collaborative research project "Flexible Multi-Tier Dispute Resolution in International Tax Disputes", which has brought together researchers from 11 countries and 10 partner institutions under the coordination of IBFD Academic. This book is the first of its kind to abridge the whole phenomenon of cross-border tax disputes, from their prevention to their settlement. The book is structured along the lines of the key articulations of the flexible multi-tier dispute resolution theoretical model and provides contributions ranging from the prevention of tax disputes drawn from selected domestic experiences, addressed in Part 1, to the facilitation of the settlement by a third party, addressed in Part 2. In this regard, Part 2 focuses, in particular, on the use of mediation in the domestic tax context in several countries as well as on the possible prospects, from a policy angle, of the use of mediation in cross-border settings. Part 3 of the book contains contributions regarding models relying on the actual settlement of tax disputes by a third party, providing a critical analysis of the recent developments in the use of arbitration in tax treaty disputes and to the currently applicable EU international tax dispute resolution framework.

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