

1. Record Nr.	UNINA9910795394003321
Titolo	Flexible multi-tier dispute resolution in international tax disputes / / editors, Pasquale Pistone, Jan J.P. de Goede
Pubbl/distr/stampa	Amsterdam, Netherlands : , : IBFD, , [2020] Â©2020
ISBN	90-8722-663-2
Descrizione fisica	1 online resource (581 pages)
Disciplina	336.206
Soggetti	Tax evasion (International law) Taxation - Law and legislation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Chapter 1: Flexible multi-tier dispute resolution : the Croatian experience / Zunic Kovacevic, N. Gadzo, S. Klemencic, I. ; ; p. 3-21 Chapter 2: Flexible multi-tier dispute resolution : the German experience / Seer, R. Wilms, A.L. ; ; p. 23-40 Chapter 3: The use of a third person other than a court in order to deal with tax disputes : the Greek experience / Perrou, K. ; ; p. 43-52 Chapter 4: The Settlement Commission in the Indian experience / Sengupta, D.P. ; ; p. 53-67 Chapter 5: Tax mediation in Belgium and the Netherlands / Hensen, W. Hout, M.B.A. van ; ; p. 71-97 Chapter 6: Tax mediation in New Zealand, Australia and the United Kingdom / Jone, M. ; ; p. 99-137 Chapter 7: Tax mediation in Mexico / Uribe Guerrero, E. ; ; p. 139-149 Chapter 8: Tax mediation in the United States / Brauner, Y. ; ; p. 151-165 Chapter 9: Can mediation improve (the efficiency of) the MAP? / Groper, J. ; ; p. 169-181 Chapter 10: Mediation : the Swiss army knife in the competent authority's toolbox / Brown, P.A. ; ; p. 183-195 Chapter 11: Using mediation for the resolution of cross-border tax disputes / Perrou, K. ; ; p. 197-210 Chapter 12: A negotiator, not a judge : choosing the right mediator to

aid in resolving cross border tax disputes / Brown, P.A. ; ; p. 211-225
Chapter 13: The inception of a mediation system in Brazil for resolution of disputes in international tax law / Polizelli, V. Borges ; ; p. 227-250
Chapter 14: MAP arbitration in tax treaty disputes / Mooij, H. ; ; p. 253-287
Chapter 15: Judicial systems and international tax disputes : the view from India / Sengupta, D.P. ; ; p. 289-315
Chapter 16: Baseball arbitration : the trendiest alternative dispute resolution mechanism in international taxation / Neto, L.F. ; ; p. 317-347
Chapter 17: The EU Directive on tax dispute resolution mechanisms in the European Union : a flexible but still perfectible tool for resolving international tax disputes / Ronco, S.M. ; ; p. 349-419
Chapter 18: Summary of findings / Hout, M.B.A. van ; ; p. 423-482
Chapter 19: The flexible multi-tier dispute resolution framework and our final conclusions and recommendations / Pistone, P. Goede J.J.P. de ; ; p. 483-522

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.
