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Sommario/riassunto

This book is composed of 11 chapters, which comprehensively discuss the meaning of multilateralism in international taxation from various complementary perspectives, as well as the impact of the base erosion and profit shifting project (BEPS Project) in the move towards international tax multilateralism. The insightful research on the topics now published started in preparation for the 13th GREIT Conference held in Lisbon in 2018. In order to assess international tax multilateralism, the book focuses on the OECD Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (MLI), the Inclusive Framework, as well as on EU multilateralism. The reader will find a thorough and ground-breaking analysis on the following subjects: formal versus substantial multilateralism; the features and challenges of the MLI; the obligations of MLI non-signatories within the Inclusive Framework, interpretation of the MLI and implementation issues; whether multilateralism is the purpose of the EU and TFEU Treaties and EU multilateralism, tax good governance, and its development policy; specific MLI regimes; and multilateral dispute resolution mechanisms.
