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Nota di contenuto	Introduction : The last battleground of globalization / Arthur J. Cockfield -- Taxing foreign direct investment in a non-cooperative setting : contributions by Alex Easson / Arthur J. Cockfield -- China's tax incentive regime for foreign direct investment : an eassonian analysis / Andrew Halkyard and Ren Linghui -- Outbound direct investment and the sourcing of interest expense for deductibility purposes / Tim Edgar -- Assessing the foreign direct investment response to tax reform and tax planning / W. Steven Clark -- Improving inter-nation equity through territorial taxation and tax sparing / Jinyan Li -- Harmonizing corporate income taxes in the United States and the european union : legislative, judicial, soft-law, and cooperative approaches / Charles E. McLure, Jr -- Missing women : gender-impact analysis and international taxation / Kathleen Lahey -- Globalization and the Hong Kong revenue regime / Richard Cullen and Antonietta Wong -- Canada's evolving tax treaty policy toward low-income countries / Kim Brooks -- Tax treaties and the taxation of non-residents' capital gains / Richard Kreyer -- Tax treaty templates / Victor Thuronyi -- Tax discrimination and trade in services : should the

non-discrimination article in the OECD model treaty provide the missing link between tax and trade agreements? / Catherine Brown -- The new services permanent establishment rule in the Canada-United States tax treaty / Brian J. Arnold -- Consumption taxation of cross-border trade in services in an age of globalization / Walter Hellerstein.

Sommario/riassunto

"This book draws from essays given at a symposium held in honour of Professor [Alex] Easson at Queen's Law on 29 February 2008"--Preface