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Nota di contenuto	Cover -- Title -- Copyright -- Preface -- Chapter 1: Normativity in International Tax Law: Setting the Scene -- 1.1. The importance of legal theory in the field of international tax law -- 1.1.1. Starting point, or the question "why" -- 1.1.2. The substantive aspect, the methodological aspect and the link between them -- 1.1.2.1. International tax law between positivism, realism and naturalism -- 1.1.2.2. Legal theory, legal doctrine and the role of law in tax policy -- 1.2. Existing scholarship and identified research gap -- 1.3. Applied methodology and limitations of the inquiry -- 1.4. Objective, hypotheses and structure -- 1.4.1. Objective -- 1.4.2. Key hypotheses -- 1.4.3. Structure -- Chapter 2: The Debate on How to Reform the International Tax System in Light of Digitalization -- 2.1. Starting point: Tax policy debate on how to reform the rules of international taxation -- 2.2. Proposals for reform: International tax rules in a digital era -- 2.2.1. Origin of the debate -- 2.2.2. Development of the debate -- 2.2.3. Extensions of the right to tax of market/source states -- 2.2.3.1. Treaty/consensus-based proposals -- 2.2.3.1.1. Significant economic presence -- 2.2.3.1.2. User participation and marketing intangibles proposal -- 2.2.3.1.3. The OECD's Unified Approach, or Pillar One -- 2.2.3.1.4. Article 12A of the UN Model: Fees for technical services -- 2.2.3.1.5. Article 12B of the UN Model: Automated digital services -- 2.2.3.1.6. Withholding tax on digital transactions --

2.2.3.2. Unilateral proposals -- 2.2.3.2.1. Turnover taxes/equalization levies -- 2.2.3.2.2. The GAAR solution: Diverted profits tax -- 2.2.4. Extension of residence-based taxation: Pillar Two, or the global minimum tax (GloBE proposal) -- 2.2.5. Destination-based corporate taxation.

2.3. Assumptions underlying the debate on how to address the tax challenges of the digitized economy -- 2.3.1. Relevance of identifying the proposals' underlying assumptions -- 2.3.1.1. Necessity of reform and superiority to current law -- 2.3.1.2. The circular effect of the use of assumptions in international tax discourse -- 2.3.1.3. Two clarifications -- 2.3.2. Necessity of reform -- 2.3.2.1. Fairness, efficiency and adequacy -- 2.3.2.2. Reform necessary to promote fairness -- 2.3.2.2.1. "Fairness" undefined -- 2.3.2.2.2. The allocational fairness argument -- 2.3.2.2.3. The fair competition argument -- 2.3.2.3. Reform necessary to promote economic efficiency and neutrality -- 2.3.2.3.1. Abstract policy benchmark or legal necessity? -- 2.3.2.3.2. Efficiency arguments raised in favour of taxation at destination -- 2.3.2.3.2.1. Manipulability and competitive race to the bottom -- 2.3.2.3.2.2. Cash-flow taxation and marginal tax rate on investment -- 2.3.2.3.3. Efficiency arguments raised in favour of global minimum taxation -- 2.3.2.3.4. Efficiency and neutrality, or the functioning of the internal market -- 2.3.2.4. The technical case for reform: The search for "adequacy" -- 2.3.2.4.1. Key arguments: Outdatedness of the 1920s League of Nations compromise -- 2.3.2.4.2. Theoretical merit of the adequacy argument -- 2.3.3. Justification of taxation under proposed changes -- 2.3.3.1. Justification of taxation: Why it matters -- 2.3.3.2. Justification grounds referred to in the tax policy debate -- 2.3.3.2.1. The justification cocktail: Benefit doctrine, value creation, base erosion and neo-classical theory of residence taxation -- 2.3.3.2.2. The benefit and economic allegiance doctrine -- 2.3.3.2.2.1. Origin and content -- 2.3.3.2.2.2. Concrete use in digital economy policy debate. 2.3.3.2.2.3. The value creation paradigm as a novel interpretation of the benefit doctrine -- 2.3.3.2.2.3.1. The notion's entrance into the tax policy debate -- 2.3.3.2.2.3.2. Three questions on the value creation paradigm -- 2.3.3.2.2.3.3. Theoretical merit of the benefit/economic allegiance/value creation doctrine -- 2.3.3.2.2.4. Base erosion as justification -- 2.3.3.2.2.4.1. Implied understanding and use in tax policy debate -- 2.3.3.2.2.4.2. Matching principle -- 2.3.3.2.2.4.3. Benefit doctrine between active business income and passive income -- 2.3.3.2.2.4.4. Base erosion and residence taxation -- 2.3.3.2.3. OECD Pillar Two/GloBE proposal, or neo-classical theory of residence taxation -- 2.3.3.2.3.1. The role of residence taxation in the policy debate on how to tax the digitalized economy -- 2.3.3.2.3.2. The GloBE proposal: Policy context and goal -- 2.3.3.2.3.3. Implicit theoretical justification: Worldwide taxation by the state of residence -- 2.3.3.2.3.4. Residence taxation and the ability-to-pay principle -- 2.3.4. Assumptions about the jurisdiction-to-tax concept -- 2.3.4.1. The issues at hand -- 2.3.4.2. Reform proposals and fiscal sovereignty -- 2.3.4.3. Legal limitations for reform under international and/or EU law -- 2.3.4.3.1. Existing tax and trade treaties -- 2.3.4.3.2. Customary international law -- 2.3.4.3.3. EU primary law -- 2.3.4.4. Interim conclusion: Legal theory implications -- Chapter 3: Normativity and Legal Validity in International Taxation -- 3.1. The relevance of legal theory for international tax law and tax policy -- 3.1.1. Starting point: Why normativity and its source matter -- 3.1.2. The link between theory, philosophy and policy -- 3.1.3. The substantive aspect and its practical implications -- 3.1.4. The methodological aspect: From "is" to "ought"

and back.

3.1.4.1. The link between theory and doctrine: The role of legal theory in legal scholarship and jurisprudence as science -- 3.1.4.2. The role of legal theory and methodology in tax policy -- 3.1.4.2.1. The traditional perception: Tax policy as the domain of non-legal arguments -- 3.1.4.2.2. The interrelationship between policy and doctrine -- 3.1.4.2.2.1. Tax policy as part of the historical and teleological interpretation -- 3.1.4.2.2.1.1. Policy as expression of the legislative intent at the time of law creation -- 3.1.4.2.2.1.2. Subsequent policy changes and interpretation -- 3.1.4.2.2.2. Interpretation as a tax policy tool or the value of consistency -- 3.1.4.2.2.2.1. Changing the perspective -- 3.1.4.2.2.2.2. Digital permanent establishment: Policy qua analogy? -- 3.1.4.2.2.2.3. The "value creation" paradigm -- 3.1.4.2.2.2.4. UK and Australian diverted profits tax: The notion of "abuse" between policy and interpretation -- 3.1.4.2.3. Conclusion: Necessity of a legal theoretical analysis -- 3.2. Normativity and validity of law: The quest for a theory of international tax law -- 3.2.1. The distinction between normativity and validity -- 3.2.2. Defining normativity -- 3.2.3. The source of normativity in a legal sense -- 3.2.3.1. Identifying the basic problem of validity and its simplifications for international taxation -- 3.2.3.2. Key theories on the source of legal normativity in a nutshell -- 3.2.3.2.1. Introductory remarks: A defensible limitation -- 3.2.3.2.2. Legal positivism -- 3.2.3.2.2.1. Key common feature of positivist theories -- 3.2.3.2.2.2. Kelsen's Pure Theory of Law -- 3.2.3.2.2.2.1. Pretext: Rejection of natural law theories -- 3.2.3.2.2.2.2. Basic norm, the unity of law and the separation of "is" and "ought" -- 3.2.3.2.2.3. Hart's The Concept of Law -- 3.2.3.2.2.3.1. Pretext: Rejecting Austin's positivism. 3.2.3.2.2.3.2. Law as the union of primary and secondary rules -- 3.2.3.2.2.3.3. Key implication of the different nature of Kelsen's "basic norm" and Hart's "rule of recognition" -- 3.2.3.2.3. Legal realism -- 3.2.3.2.3.1. Starting point: Rejecting "metaphysics" in legal theory -- 3.2.3.2.3.2. Rule scepticism, validity and law as prediction -- 3.2.3.2.4. Natural law and interpretivism -- 3.2.3.2.4.1. Introductory remarks -- 3.2.3.2.4.2. Key features of natural/non-positivist law theories -- 3.2.3.2.4.3. The "third way": Dworkin's interpretivism -- 3.2.3.2.4.3.1. Introductory remarks: Object, nature and key hypothesis of Dworkin's theory in a nutshell -- 3.2.3.2.4.3.2. Rejecting positivism: The role of principles -- 3.2.3.2.4.3.3. Law as integrity: Constructivist interpretation -- 3.2.3.2.4.3.4. Dworkin and Kelsian positivism -- 3.2.3.2.5. Legal theory and international law -- 3.2.3.2.5.1. The transposition of legal theories to international law and their relevance for international tax law -- 3.2.3.2.5.2. Positivism in international law -- 3.2.3.2.5.2.1. Classical international legal positivism: From Austin to Jellinek and beyond -- 3.2.3.2.5.2.2. Validity of international law pursuant to Kelsen -- 3.2.3.2.5.2.3. The rule of recognition and international law -- 3.2.3.2.5.3. Realism and international law -- 3.2.3.2.5.3.1. Ross and international law -- 3.2.3.2.5.3.2. New legal realism and international law -- 3.2.3.2.5.4. Interpretivism and international law -- Chapter 4: Normativity and its Source in International Tax Law: International Tax Discourse between Positivism, Realism and Naturalism -- 4.1. Tying up the loose ends -- 4.1.1. Preliminary question (1): The role of principles from a theoretical perspective -- 4.1.1.1. The questions raised -- 4.1.1.2. Principles versus rules. 4.1.1.2.1. The distinction between rules and principles according to Ronald Dworkin.

international tax law and situates the arguments raised in contemporary discourse within the spectrum between legal positivism, realism and naturalism.
