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Sommario/riassunto	Summary:International juridical double taxation constitutes a significant obstacle for the development of cross-border business activities. Even though this problem has been combated for decades, many difficulties are yet to be conquered. This book deals with problems regarding international double taxation in cross-border partnership structures. The heterogeneity of these business vehicles constitutes a challenging factor for countries' legislation on foreign-entity classification. As these regimes typically disregard the tax treatment of foreign entities for domestic tax purposes, cross-border partnerships often face the risk of being treated as taxable persons in one country but as transparent in another (so-called "asymmetrical situations"). International double taxation arising in asymmetrical situations fits badly into countries' regimes for double-tax relief. As a result, there is a considerable risk that international double taxation arising in asymmetrical situations is not appropriately relieved. In addition to identifying and analysing the reasons for these problems, this book presents potential approaches on how to deal with them de

lege ferenda (what the law ought to be, as opposed to what the law is)

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