

1. Record Nr.	UNISA996423846303316
Autore	Hearson Martin
Titolo	Imposing Standards : The North-South Dimension to Global Tax Politics // Martin Hearson
Pubbl/distr/stampa	Ithaca [New York] : , : Cornell University Press, , 2021 ©2021
ISBN	1-5017-5599-4
Descrizione fisica	1 online resource (258 p.) : 13 charts
Collana	Cornell studies in money
Disciplina	336.2009172/4
Soggetti	Taxation - Law and legislation Investments, Foreign International economic relations International business enterprises - Taxation Globalization - Economic aspects Double taxation Taxation - Law and legislation - Developing countries Investments, Foreign - Developing countries Double taxation - Developing countries International business enterprises - Taxation - Developing countries Treaties. Electronic books. Developing countries Developed countries Developed countries Foreign economic relations Developing countries Developing countries Foreign economic relations Developed countries
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	The problem with tax treaties -- A history of developing countries in (and out of) global tax governance -- Turning the tables: the competition discourse and north-south relations -- OECD knows best: the expert view of tax treaties -- The United Kingdom -- Zambia -- Vietnam and Cambodia -- Historical legacies in a rapidly changing

world.

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Sommario/riassunto

"International taxation rules allow Apple, Starbucks, and Nike to avoid billions of dollars of taxes. News stories have focused on tax dodging in developed countries, but developing countries lose at least \$200 billion per year in tax revenue. In the Global South, an international tax regime designed by the states of multi-national corporations limits the local ability to raise sorely needed tax revenue from foreign investors. How did developing countries give up their right to tax foreign companies? Martin Hearson charts their assimilation into an OECD-led regime from independence through to the present day."--

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