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国际税收

INTERNATIONAL TAXATION

[美] 查尔斯·I·肯森 (Charles I. Kingson)
辛西娅·A·布卢姆 (Cynthia A. Blum) / 著



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国际税收

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总 序

吴志攀

加入世界贸易组织表明我国经济发展进入了一个新的发展时代——一个国际化商业时代。商业与法律的人才流动将全球化，评介人才标准将国际化，教育必须与世界发展同步。商业社会早已被马克思描绘成为一架复杂与精巧的机器，维持这架机器运行的是法律。法律不仅仅是关于道德与公理的原则，也不单单是说理论道的公平教义，还是具有可操作性的精细的具体专业技术。像医学专业一样，这些专业知识与经验是从无数的案例实践积累而成的。这些经验与知识体现在法学院的教材里。中信出版社出版的这套美国法学院教材为读者展现了这一点。

教育部早在2001年1月2日下发的《关于加强高等学校本科教学工作提高教学质量的若干意见》中指出：“为适应经济全球化和科技革命的挑战，本科教育要创造条件使用英语等外语进行公共课和专业课教学。对高新技术领域的生物技术、信息技术等专业，以及为适应我国加入WTO后需要的金融、法律等专业，更要先行一步，力争三年内，外语教学课程达到所开课程的5%–10%。暂不具备直接用外语讲授条件的学校、专业，可以对部分课程先实行外语教材、中文授课，分步到位。”

引进优质教育资源，快速传播新课程，学习和借鉴发达国家的成功教学经验，大胆改革现有的教科书模式成为当务之急。

按照我国法学教育发展的要求，中信出版社与外国出版公司合作，瞄准国际法律的高水平，从高端入手，大规模引进畅销外国法学院的外版法律教材，以使法学院学生尽快了解各国的法律制度，尤其是欧美等经济发达国家的法律体系及法律制度，熟悉国际公约与惯例，培养处理国际事务的能力。

此次中信出版社引进的是美国ASPEN出版公司出版的供美国法学院使用的主流法学教材及其配套教学参考书，作者均为富有经验的知名教授，其中不乏国际学术权威或著名诉讼专家，历经数十年课堂教学的锤炼，颇受法学院学生的欢迎，并得到律师实务界的认可。它们包括诉讼法、合同法、公司法、侵权法、宪法、财产法、证券法等诸多法律部门，以系列图书的形式全面介绍了美国法律的基本概况。

这次大规模引进的美国法律教材包括：

伊曼纽尔法律精要 (Emanuel Law Outlines) 美国哈佛、耶鲁等著名大学法学院广泛采用的主流课程教学用书，是快捷了解美国法律的最佳读本。作者均为美国名牌大学权威教授。其特点是：内容精炼，语言深入浅出，独具特色。在前言中作者以其丰富的教学经验制定了切实可行的学习步骤和方法。概要部分提纲挈领，浓缩精华。每章精心设计了简答题供自我检测。对与该法有关的众多考题综合分析，归纳考试要点和难点。

案例与解析 (Examples and Explanations) 由美国最权威、最富有经验的教授所著，这套丛书历

经不断的修改、增订，吸收了最新的资料，经受了美国成熟市场的考验，读者日众。这次推出的是最新版本，在前几版的基础上精益求精，补充了最新的联邦规则，案例也是选用当今人们所密切关注的问题，有很强的时代感。该丛书强调法律在具体案件中的运用，避免了我国教育只灌输法律的理念与规定，而忽视实际解决问题的能力培养。该丛书以简洁生动的语言阐述了美国的基本法律制度，可准确快捷地了解美国法律的精髓。精心选取的案例，详尽到位的解析，使读者读后对同一问题均有清晰的思路，透彻的理解，能举一反三，灵活运用。该丛书匠心独具之处在于文字与图表、图例穿插，有助于理解与记忆。

案例教程系列 (Casebook Series) 覆盖了美国法学院的主流课程，是学习美国法律的代表性图书，美国著名的哈佛、耶鲁等大学的法学院普遍采用这套教材，在法学专家和学生中拥有极高的声誉。本丛书中所选的均为重要案例，其中很多案例有重要历史意义。书中摘录案例的重点部分，包括事实、法官的推理、作出判决的依据。不仅使读者快速掌握案例要点，而且省去繁琐的检索和查阅原案例的时间。书中还收录有成文法和相关资料，对国内不具备查阅美国原始资料条件的读者来说，本套书更是不可或缺的学习参考书。这套丛书充分体现了美国法学教育以案例教学为主的特点，以法院判例作为教学内容，采用苏格拉底式的问答方法，在课堂上学生充分参与讨论。这就要求学生不仅要了解专题法律知识，而且要理解法律判决书。本套丛书结合案例设计的大量思考题，对提高学生理解概念、提高分析和解决问题的能力，非常有益。本书及时补充出版最新的案例和法规汇编，保持四年修订一次的惯例，增补最新案例和最新学术研究成果，保证教材与时代发展同步。本丛书还有配套的教师手册，方便教师备课。

案例举要 (Casenote Legal Briefs) 美国最近三十年最畅销的法律教材的配套辅导读物。其中的每本书都是相关教材中的案例摘要和精辟讲解。该丛书内容简明扼要，条理清晰，结构科学，便于学生课前预习、课堂讨论、课后复习和准备考试。

除此之外，中信出版社还将推出教程系列、法律文书写作系列等美国法学教材的影印本。

美国法律以判例法为其主要的法律渊源，法律规范机动灵活，随着时代的变迁而对不合时宜的法律规则进行及时改进，以反映最新的时代特征；美国的法律教育同样贯穿了美国法律灵活的特性，采用大量的案例教学，启发学生的逻辑思维，提高其应用法律原则的能力。

从历史上看，我国的法律体系更多地受大陆法系的影响，法律渊源主要是成文法。在法学教育上，与国外法学教科书注重现实问题研究，注重培养学生分析和解决问题的能力相比，我国基本上采用理论教学为主，而用案例教学来解析法理则显得薄弱，在培养学生的创新精神和实践能力方面也做得不够。将美国的主流法学教材和权威的法律专业用书影印出版，就是试图让法律工作者通过原汁原味的外版书的学习，开阔眼界，取长补短，提升自己的专业水平，培养学生操作法律实际动手能力，特别是使我们的学生培养起对法律的精细化、具体化和操作化能力。

需要指出的是，影印出版美国的法学教材，并不是要不加取舍地全盘接收，我们只是希望呈现给读者一部完整的著作，让读者去评判。“取其精华去其糟粕”是我们民族对待外来文化的原则，我们相信读者的分辨能力。

是为序。



INTERNATIONAL TAXATION

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Dedication

To all those who gave me the chance to teach, and to all my students,
this book is proudly dedicated.



Preface

I. *Techniques*

This book uses some new techniques. For one thing, it leaves out some topics—for example, foreign currency, tax penalties for nontax activities,¹ and foreign investment in United States real estate—that the author considers not worth the journey. For another, it avoids economics questions and hypothetical tax systems. “How would you treat foreign investment if the United States switched from an income to a consumption tax?”² Third, it often gives you the author’s opinion of the results reached. You don’t have to agree, but you also don’t have to guess. And fourth—most important—it attempts to show a pattern, a common approach, a way of looking at diverse rules as part of a whole.

Reasons for the first two differences are related. The author does not have much grasp of those matters, and even limited exposure suggests that delving into them has no bearing on the main point of the book.

1. Those include participating in an international boycott, bribing foreign officials, and sponsoring international terrorism.

2. “Er, sir, what is a consumption tax?”

Reasons for the third and fourth differences also connect. A significant advantage of teaching over practice is that it invites—indeed, demands—correlation of analyses made under different rubrics. But cases, regulations and rulings reach results in one area without mentioning or being aware of contrary and successful positions taken in another. The author's criticism of results—which in most situations represents criticism of existing authority—intends to evoke similar analysis both within the same context and among different ones.

II. *Characteristics*

Certain characteristics inform this book:

1. It emphasizes the importance of language. An important case in the book—*Mark Tobey* uses a quotation to discuss the government's argument based on language as “semantic haggling.” But apart from force, language is all that people—not just international tax practitioners, not just tax practitioners—have available to use.

The emphasis on language has at least three purposes: to show a way to approach tax law; to show that United States international tax law, which rests on the English language, is accessible; and to ask whether the meanings of such language, which evolved when you earned money where the bricks were, should still obtain when you earn money where the ideas are.

2. It tries to be *nice*.

a. The book uses many more examples—i.e., a problem with the answer shown—than it has problems. The text is not intended to make readers baffled and inadequate and nervous about coming to class; it is intended to have them look forward to the teacher's pulling together why those are the answers and why those are my views as to the results.

Disagreement is encouraged. One possible method of encouraging confidence is for the teacher to first explain the text the students have to read: my own technique is to read aloud the relevant source material (including excerpts from cases or rulings), asking for questions and—if I ask a question—only calling on volunteers.³

b. Similarly, the book uses exhibits, which tend to create a visual break from what for many people will be the first exposure to close textual material.⁴

3. This may not be needed in seminars or graduate programs.

4. A student who showed me a chart she had made to try to understand United States taxing jurisdictions was also showing me the power of exhibits.

c. The book repeats and repeats the same themes. Some material introduced in Chapters 2 and 3 is repeated in Chapters 4-6. Other material in Chapters 2 and 3 is taken up in much greater detail in Chapters 6-10.

I have found it helpful to emphasize this during the first two or three weeks, when students feel that they may be overwhelmed by the complexity of the statutes. We will go over this again and again, time after time, they are told; and it comes together. After all, the book didn't make up the law; the law made up the book, which is here to show you what the law intends and why.

3. The book contemplates that courses can be taught at various levels of credit and of difficulty. Quite consciously, in the core chapters six through ten, the material becomes more complex—and therefore more easily dropped—as each chapter continues. Only the most advanced courses, for example, would complete Chapter 10.

4. The book also fills a gap for the beginning tax professional, who often is faced with a choice among treatises which must cater to experienced lawyers (and cannot afford to set forth extensive language in cases and rulings); in casebooks with gut-clenching questions that are not relevant to his research assignment; and specialized articles written by and intended for the *cognoscenti*.

5. Finally, the book intends to show the enormous stakes involved in international tax policy: that the real tax struggle lies not between taxpayers and their government, but among taxpayers themselves—who shall pay. When one student realized this, he came up to me after class and said, “Say, I never realized tax could be *interesting*.”

A grace note. For clarity and consistency, examples in the book use the pronoun “he.” But cases involving the Commissioner of Internal Revenue as litigant must refer to the specific occupant of that office, and several refer to the Commissioner as “she.” Those examples are the ones that count.



Acknowledgments

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As to the actual production, the book owes much to dedicated people at my firm: Donna Walsh, Kathleen Keogh, and Kerrie Richards, as well as the people in our information center; to Debra Clessner and her library staff; and of course to our younger tax lawyers—John Harper, Hélène Hayek Aractingi, Peter Ritter, Thomas Scarpaci, and Alison Wang.

Finally, there remain four vital people. First, of course, there is Cynthia Blum who found some better ways to put things and has—in the teacher's manual—made clear even to me points I was trying to make. She approached the text like a combination of Carl Sagan and Leeuwenhoek; and time after time that raised the level of thought and accuracy.

Jennifer Borins and Lisa Polikov, my wonderful developmental and manuscript editors. Their acuity and accuracy amazed and sometimes embarrassed me.

I said four people. The fourth is Marie Parente, my secretary. This manuscript was written by hand, and she typed almost all of it. And re-typed it. And retyped it, sometimes on printouts labeled 3:45 a.m. It isn't often someone like that comes along, and so much of this book belongs to her.

Put bluntly, who collects what money from whom in order to spend it on what is all there is to politics. . . .

Gore Vidal, "Coached by Camelot,"
New Yorker, Dec. 1, 1997, p.88.



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