

International Tax Coordination

An interdisciplinary perspective on
virtues and pitfalls

Edited by
Martin Zagler

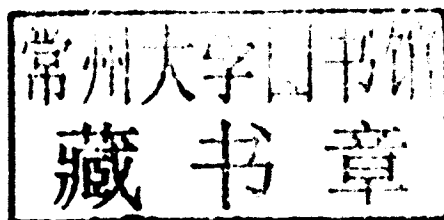


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International Tax Coordination

International taxation is a major research topic, and for a field of research at the intersection of so many disciplines there has been surprisingly little done across disciplinary boundaries. This book fills the gap by combining teams from business, economics, information science, law and political science to offer a unique and innovative approach to the issue of international tax coordination. All the chapters are written in collaboration between at least two authors from two different disciplines. This approach offers a rich and nuanced understanding of the many issues of international tax coordination.

The book has seven chapters, each one a valuable contribution in itself, beginning with current problems of international taxation and finishing with potential solutions. The essays explore current EU legislation, tax avoidance and tax fraud, as well as double tax agreements, dividend repatriation and hybrid finance and tax planning. Providing methodological answers to the question of how to conduct interdisciplinary research, the book also gives an accessible introduction into research questions and answers that are important in related disciplines for scholars in various areas.

This book will be of interest to postgraduates and researchers in the fields of economics, business, informational science, law and political science, as well as to professional accountants and tax lawyers.

Martin Zagler is Associate Professor of Economics at WU (Vienna University of Economics and Business), Austria.

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**Per Cristiana,
l'amore infinito**
M. Z.

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Abbreviations

ACE	allowance for corporate equity
ACP	African, Caribbean and Pacific Group of States
AktG	<i>Aktiengesetz</i> (corporate law)
ALS	arm's-length standard
APA	advanced pricing agreement
AStG	<i>Außensteuergesetz</i> (international transaction tax law)
BEA	Bureau of Economic Analysis (United States)
BIT	bilateral investment treaty
BRIC	Brazil, Russia, India and China
CBIT	comprehensive business income tax
CCCTB	common consolidated corporate tax base
CDU	Christlich Demokratischen Union Deutschlands (Christian Democratic Union (Germany))
CEN	capital export neutrality
CFC	controlled foreign company/companies
CIC	capital-importing country
CIN	capital import neutrality
CIT	corporate income tax
DC	developing country
DTAV	double tax avoidance
DTC	double tax convention
DTT	double tax treaty
ECB	European Central Bank
ECJ	European Court of Justice
EEA	European Economic Area
EPA	European Protection Agreement
EUCIT	European Union corporate income tax
FDI	foreign direct investment
GDP	gross domestic product
GewStG	trade tax law (<i>Gewerbesteuer</i> gesetz)
GNI	gross national income
HIC	highly industrialized country
ICAO	International Civil Aviation Organization

xxii *Abbreviations*

ILADT	Instituto Latinoamericano de Derecho Tributario
KStG	corporate income tax law (<i>Körperschaftsteuergesetz</i>)
LATC	Latin American Tax Convention (on income)
LFTTD	Linked/Longitudinal Firm Trade Transaction Database
MC	Model Convention
MFN	most favored nation
MNE	multinational enterprise
NIC	newly industrializing country
NN	national neutrality
OECD MTC	Model Tax Convention on Income and Capital of the Organisation for Economic Co-operation and Development
OLS	ordinary least squares
PE	permanent establishment; permanent enterprise
ROCE	return on capital employed
RS	residence state
SS	source state
TIEA	Tax Information Exchange Agreement
2SLS	two-stage least squares
VADCIT	value-added-type destination-based cash flow capital income tax
WTO	World Trade Organization