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The Political Economy of International Tax Governance

Thomas Rixen

Series: Transformations of the State

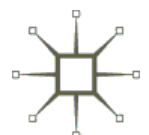
Political scientist and economist THOMAS RIXEN is currently a research fellow at the Social Science Research Center Berlin, Germany. From 2003 to 2007 he was a research associate at the Collaborative Research Center, 'Transformations of the State', at Jacobs University Bremen. His research interests include (International) Political Economy, Public Finance and Institutional Theory.

The Political Economy of International Tax Governance deals with an issue that has so far received little attention in the study of the international political economy: the fate of the 'power to tax', one of the key attributes of the modern nation state, in an era of globalization. It shows that tax sovereignty is shaped and constrained in important ways by the international tax regime.

The author presents a theory-driven empirical account of the establishment, institutional form and transformation of international tax governance, from the 1920s, when it was solely concerned with the avoidance of double taxation, up to the present era of international tax competition. The book opens up a new field of research for Political Scientists and Political Economists and offers experts in international taxation a fresh perspective on their subject. At the same time, it relates to current debates on international institutions and global governance.

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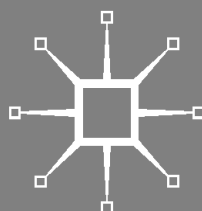
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