

Hardback
03 Nov 2008
9780230507685

£55.00

Available as an ebook on
<http://www.ebooks.com/>

Available as an ebook on Palgrave
Connect, a new collection of over
4000 ebooks
www.palgraveconnect.com

The Political Economy of International Tax Governance

Thomas Rixen

Series: Transformations of the State

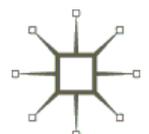
Political scientist and economist THOMAS RIXEN is currently a research fellow at the Social Science Research Center Berlin, Germany. From 2003 to 2007 he was a research associate at the Collaborative Research Center, 'Transformations of the State', at Jacobs University Bremen. His research interests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

Contents:

Introduction
PART I. INTERNATIONAL TAX GOVERNANCE: THE ISSUES
Research Question and Approach
A Baseline Model of Tax Cooperation
PART II. THE EMPIRICAL RECORD OF GLOBAL TAX GOVERNANCE
The Institutional Setup of International Taxation
Eradicating the 'Evils of Double Taxation'
The Struggle against Under-Taxation
PART III. EXPLAINING INSTITUTIONAL CHOICE AND DEVELOPMENT
Institutional Choice in the Avoidance of Double Taxation
Institutional Development in the Avoidance of Double Non-Taxation
Conclusion



You can order online at:
www.palgrave.com

or
please return this form to:

Direct Customer Services,
Palgrave Macmillan,
Publishing Building,
Brunel Road, Houndmills,
Basingstoke, RG21 6XS, UK
Tel: +44 (0)1256 302866
Fax: +44 (0)1256 330688
Email: orders@palgrave.com

Customers in USA:

Palgrave Macmillan, VHPS,
16365 James Madison Highway,
(US route 15), Gordonsville,
VA 22942, USA
Tel: 888-330-8477
Fax: 800-672-2054

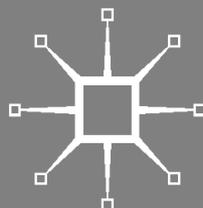
Customers in Australia:

Customer Services,
Palgrave Macmillan,
627 Chapel Street, South Yarra,
VIC 3141, Australia
Tel 1300 135 113 (free call)
Fax 1300 135 103
Email:
customer.service@macmillan.com.au

All prices on this leaflet are correct
at time of printing and are subject
to change without prior notice.
Please allow 28 days from date
of publication for delivery.

Your details may be held on file
and used by us to offer you other
products and services.

If you object please
contact us at the addresses
above or email
optout@palgrave.com



ORDER FORM

Please send me () copies of
Title: The Political Economy of International Tax Governance
Price: £55.00
ISBN: 9780230507685

Name: _____

Delivery Address: _____

Postal Code: _____

Country: _____

Email: _____

Telephone: _____

POSTAGE AND PACKING

UK orders under £40, please add £3 per order; over £40, please add £4 per order
Non-UK orders under £40, add £5 per order; over £40, please add 10%

MAILING LIST

Tick here [] if you would like to be added to our mailing list

Tick here [] if you would like to receive free copies of catalogues in related subjects

HOW TO PAY

[] I enclose a cheque payable to Palgrave Publishers Ltd for £ _____

[] Please send me a pro-forma invoice (address supplied above)

[] Please charge £ _____ to my

Visa [] Mastercard [] American Express [] Switch/Maestro []

Card number: _____

Expires: _____

Cardholder name and address (if different from above):

Signature: _____

Date: _____