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978-0-521-61801-4 - International Tax as International Law: An Analysis of the  
International Tax Regime

Reuven S. Avi-Yonah

Frontmatter

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## INTERNATIONAL TAX AS INTERNATIONAL LAW

This book examines the coherent international tax regime that is embodied both in the tax treaty network and in domestic laws, and the way it forms a significant part of international law, both treaty-based and customary. The practical implication is that countries are not free to adopt any international tax rules they please, but rather operate in the context of the regime, which changes in the same ways international law changes over time. Thus, unilateral action is possible, but is also restricted, and countries are generally reluctant to take unilateral actions that violate the basic norms that underlie the regime. The book explains the structure of the international tax regime and analyzes in detail how U.S. tax law embodies the underlying norms of the regime.

REUVEN S. AVI-YONAH is the Irwin I. Cohn Professor of Law and Director of the International Tax LLM Program at the University of Michigan Law School. Dr. Avi-Yonah graduated from the Hebrew University in 1983, received his Ph.D. in history from Harvard University in 1986, and received a J.D. from Harvard Law School in 1989. He practiced tax law in Boston and New York until 1993. He became an Assistant Professor of Law at Harvard Law School in 1994 and moved to the University of Michigan in 2000. He has published numerous articles on domestic and international tax issues and is the author of six other tax books. He has served as consultant to the U.S. Treasury and the Organisation for Economic Co-operation and Development (OECD) on tax competition issues and has been a member of the executive committee of the New York State Bar Association Tax Section and of the Advisory Board of Tax Management, Inc. He is currently a member of the Steering Group of the OECD International Network for Tax Research, an International Research Fellow of the Oxford Centre for Business Taxation, and Chair of the American Bar Association Tax Section VAT Committee.

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REUVEN S. AVI-YONAH

Irwin I. Cohn Professor of Law,  
University of Michigan



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*For Michael and Shera, my globalizing children*

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