

INTERNATIONAL TAX POLICY

Bringing a unique voice to international taxation, this book argues against the conventional support of multilateral cooperation in favor of structured competition as a way to promote both justice and efficiency in international tax policy. Tsilly Dagan analyzes international taxation as a decentralized market, where governments have increasingly become strategic actors. Dagan argues that although many of the challenges of the current international tax regime derive from this decentralized competitive structure, curtailing competition through centralization is not necessarily the answer. Conversely, competition – if properly calibrated and notwithstanding its dubious reputation – is conducive, rather than detrimental, to both efficiency and global justice. *International Tax Policy* begins with the basic normative goals of income taxation, explaining how competition transforms them and analyzing the strategic game states play on the bilateral and multilateral levels. It then considers the costs and benefits of cooperation and competition in terms of efficiency and justice.

TSILLY DAGAN is Professor of Law at Bar-Ilan University, Israel. She is a leading tax theorist who has published extensively on a broad range of tax-related issues and distinctively combines tools from game theory and political philosophy to challenge the field's conventional wisdoms.

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Between Competition and Cooperation

TSILLY DAGAN

Bar-Ilan University, Israel



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In Memory of my Mother

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