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.

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INTERNATIONAL TAX AS INTERNATIONAL LAW

An Analysis of the International Tax Regime

REUVEN S. AVI-YONAH
Irwin I. Cohn Professor of Law,
University of Michigan
For Michael and Shera, my globalizing children
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