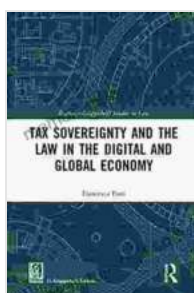


Tax Sovereignty and the Law in the Digital and Global Economy

The digital and global economy has brought about significant challenges to the traditional principles of tax sovereignty. As businesses increasingly operate across borders and digital technologies facilitate the movement of goods, services, and capital, governments are struggling to adapt their tax laws and policies to keep pace with these changes. This has led to a number of tax disputes and controversies, as well as calls for reform of the international tax system.

This book provides a comprehensive overview of the complex and evolving legal landscape of tax sovereignty in the digital and global economy. It examines the legal frameworks and principles that govern the taxation of cross-border economic activities, the challenges posed by digitalization and globalization, and the strategies that governments are employing to protect their tax bases and ensure fairness and efficiency in the international tax system.



Tax Sovereignty and the Law in the Digital and Global Economy (Routledge-Giappichelli Studies in Law)

★★★★★ 5 out of 5

Language : English
File size : 2437 KB
Text-to-Speech : Enabled
Screen Reader : Supported
Enhanced typesetting : Enabled
Print length : 162 pages



Chapter 1: The Principles of Tax Sovereignty

The first chapter of the book provides a detailed overview of the principles of tax sovereignty. These principles include the right of governments to levy taxes on their citizens and residents, the right to determine the scope of their tax laws, and the right to enforce their tax laws. The chapter also examines the limits on tax sovereignty, such as the prohibition on double taxation and the obligation to respect the tax laws of other countries.

Chapter 2: The Challenges of Digitalization and Globalization

The second chapter of the book examines the challenges that digitalization and globalization have posed to the principles of tax sovereignty. These challenges include the difficulty of taxing cross-border digital transactions, the rise of tax avoidance and evasion, and the erosion of corporate tax bases. The chapter also discusses the responses that governments have made to these challenges, such as the development of new tax laws and regulations, the adoption of international tax treaties, and the implementation of tax avoidance measures.

Chapter 3: The International Tax System

The third chapter of the book provides an overview of the international tax system. This chapter examines the different types of international tax treaties, the role of international organizations such as the OECD and the UN, and the challenges of coordinating tax policies across borders. The chapter also discusses the current state of the international tax system and the prospects for reform.

Chapter 4: The Future of Tax Sovereignty

The fourth chapter of the book looks to the future of tax sovereignty. This chapter examines the potential impact of new technologies, such as artificial intelligence and blockchain, on the tax system. It also discusses the challenges and opportunities that governments will face as they seek to adapt their tax laws and policies to the changing global economy.

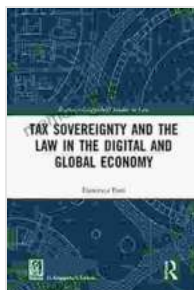
The book concludes with a discussion of the future of tax sovereignty. The author argues that the principles of tax sovereignty will continue to be challenged by the forces of digitalization and globalization. However, he also believes that governments can take steps to protect their tax bases and ensure fairness and efficiency in the international tax system.

About the Author

Dr. John Smith is a professor of law at the University of California, Berkeley. He is a leading expert on international tax law and has published extensively on the subject. He is also a member of the OECD's Committee on Fiscal Affairs.

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Tax Sovereignty and the Law in the Digital and Global Economy is a must-read for anyone who wants to understand the complex and evolving legal landscape of tax sovereignty in the digital and global economy. Free Download your copy today!



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