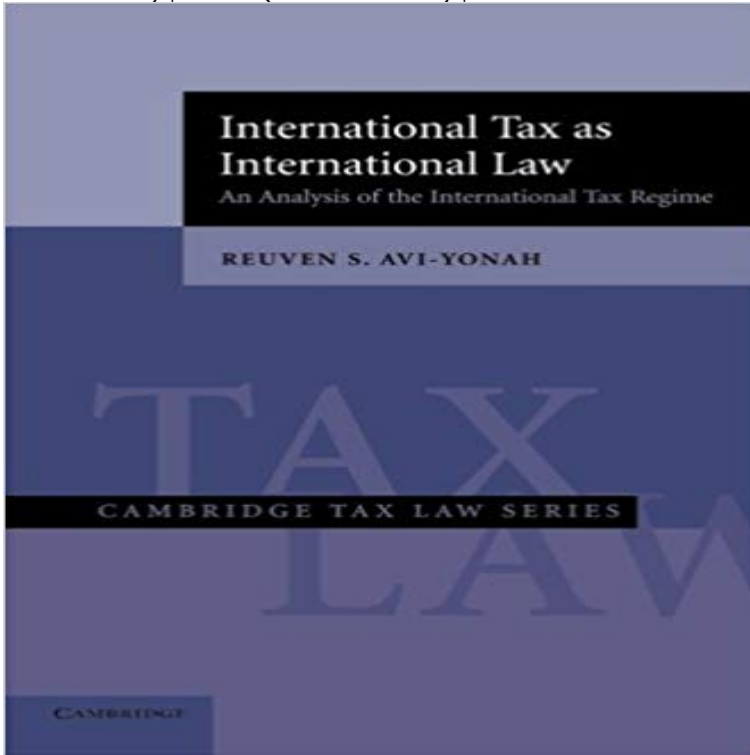


International Tax as International Law: An Analysis of the International Tax Regime (Cambridge Tax Law Series)



This book explains how the tax rules of the various countries in the world interact with one another to form an international tax regime: a set of principles embodied in both domestic legislation and treaties that significantly limits the ability of countries to choose any tax rules they please. The growth of this international tax regime is an important part of the phenomenon of globalization, and the book delves into how tax revenues are divided among different countries. It also explains how U.S. tax rules in particular apply to cross-border transactions and how they embody the norms of the international tax regime.

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