

Cavelti

International Tax Cooperation

The Sovereignty Conflict between the Residence and the Source Country

Why is international cooperation on taxation so difficult to achieve? The problems in international taxation arise from a sovereignty conflict between the country in which the income originates (source country) and the country in which the recipient of the income resides (residence country). This book explores the equally valid sovereign tax claims of source and of residence countries and highlights the incompatibility of these concurrent tax claims. The resulting incoherence between source and residence countries distorts taxation of cross-border income to a point where it not only creates discriminations but challenges the fundamental principles of international taxation in itself. This is an essential dilemma of international tax policy. And yet, given the profound role the power to tax plays in exercising sovereignty, are governments able, or even willing, to eliminate this essential dilemma?



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