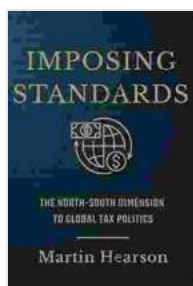


The North South Dimension to Global Tax Politics

A Comprehensive Exploration of the Power Dynamics Shaping Global Taxation

In the realm of international relations, the interplay between taxation and geopolitical dynamics is often overlooked. "The North South Dimension to Global Tax Politics" lifts the veil on this intricate relationship, delving into the power relations between developed and developing countries that shape tax policies worldwide.



Imposing Standards: The North-South Dimension to Global Tax Politics (Cornell Studies in Money)

by Martin Hearson

★★★★★ 5 out of 5

Language : English
File size : 10494 KB
Text-to-Speech : Enabled
Screen Reader : Supported
Enhanced typesetting : Enabled
X-Ray : Enabled
Word Wise : Enabled
Print length : 240 pages



This groundbreaking book, part of the esteemed Cornell Studies in Money series, meticulously examines how global taxation is not merely a technical issue but a political battleground. Authors Beatrice Weder di Mauro and Michael Keen provide an in-depth analysis of the historical, economic, and

political factors that influence the taxation of cross-border economic activity.

A Tale of Two Worlds: The Divide Between Developed and Developing Countries

At the heart of "The North South Dimension to Global Tax Politics" lies the stark contrast between developed and developing countries in terms of their tax policies and the impact of globalization on their economies. The authors illustrate how developed countries have historically enjoyed greater tax revenues and fiscal autonomy, while developing countries often face significant challenges in raising adequate tax revenues.

This divide is further exacerbated by the forces of globalization, which have led to increased interconnectedness and the movement of capital and labor across borders. These developments have made it increasingly difficult for developing countries to collect taxes from multinational corporations and high-net-worth individuals who can easily shift their assets to more favorable jurisdictions.

The Politics of Tax Avoidance and Evasion

Tax avoidance and evasion are rampant in the global economy, costing governments billions of dollars in lost revenue. "The North South Dimension to Global Tax Politics" uncovers the political forces that drive these illicit activities. The authors show how developed countries often turn a blind eye to tax avoidance and evasion by their corporations and citizens, while developing countries bear the brunt of the consequences.

This asymmetry in tax enforcement not only deprives developing countries of much-needed revenue but also undermines their ability to provide

essential public services and promote economic development. The authors argue for a more equitable distribution of the tax burden and call for greater international cooperation to combat tax avoidance and evasion.

Reforming Global Tax Governance: Towards a More Just and Equitable System

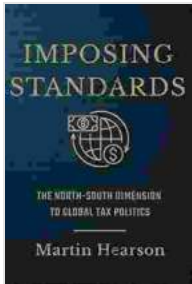
Recognizing the urgent need for reform, "The North South Dimension to Global Tax Politics" proposes a comprehensive framework for reforming global tax governance. The authors advocate for a system that is more responsive to the needs of developing countries, promotes greater transparency and cooperation, and effectively addresses the challenges posed by globalization.

They highlight the importance of capacity building in developing countries, improved tax information sharing, and the adoption of common tax standards. By empowering developing countries and fostering a more level playing field, the authors believe that a fairer and more equitable global tax system can be achieved.

"The North South Dimension to Global Tax Politics" is an essential read for anyone seeking to understand the complex and dynamic relationship between taxation and global affairs. With its rigorous analysis, thought-provoking insights, and forward-looking recommendations, this book is a valuable contribution to the literature on international tax policy and economic development.

Whether you are a policymaker, researcher, or concerned citizen, this book will challenge your assumptions and broaden your perspective on one of

the most pressing issues of our time. By unlocking the secrets of global tax politics, we can work towards a more just and sustainable future for all.

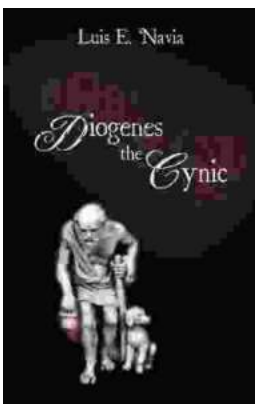


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