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A multilateral tax treaty: designing an instrument to modernise international tax law

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In this book, the author addresses the legal and political aspects of a multilateral tax treaty that fundamentally transforms the way states cooperate in the field of international taxation. Working from a normative and pragmatic view on international tax relations, he proposes a management-focused approach to multilateral cooperation in international taxation. The resulting managerial framework treaty is drawn up on the basis of insights from political science and legal philosophy and is illustrated by means of international public law. Finally, the author evaluates the recently adopted text of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS (the BEPS Convention) in the light of his proposed framework.

This is a volume in the series of the Meijers Research Institute and Graduate School of the Leiden Law School of Leiden University. This study is part of the Law School's research programme 'Limits of Tax Jurisdiction'.



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D.M. BROEKHUIJSEN

A Multilateral Tax Treaty

A Multilateral Tax Treaty

Designing an Instrument to Modernise
International Tax Law

D.M. BROEKHUIJSEN

