

OUP Handbook of International Tax Law

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Authors: 64 highly-regarded scholars from 28 countries

I. Aim and Scope of the Book

It is to say without exaggeration that international tax law as it has been known for the past decades is at a turning point into an entirely new era. Four main international and most recent developments prove this finding. Firstly, the OECD has introduced the so-called Multilateral Instrument, i.e. a multilateral tax treaty that is supposed to uniformly amend potentially as many as 2000 existing bilateral tax treaties around the globe at almost the same time. This Multilateral Instrument will implement central results from the landmark OECD BEPS Project (BEPS: Base Erosion and Profit Shifting) into tax treaty law. Secondly, the United States brought forward a proposal to change the current system of international tax law towards a Destination-based Cash Flow Taxation, as it is known from e.g. excise taxes or VAT. Although the United States virtually at the last minute stepped back and did not proceed further with this idea, it nevertheless shows that international tax law is gradually forming an important part of trade policy, at least for economically strong countries. Thirdly, digitalization and digitalized businesses raise the question of whether the traditional nexus for taxation for business income, the permanent establishment, should be amended, and fourthly the OECD has in this context come up with the bold proposal for a global minimum taxation.

Each of these developments alone has the potential of being ‘disruptive’ to the traditional world of international tax law, but together they will turn the current international tax system upside down. If we focus on Europe, additional developments come into play. In the past three years, the European Commission rediscovered the instrument of Council Directives to harmonize certain areas even in direct taxation matters. Whereas the existing, well established

Directives from 1990 and 2003 were by and large beneficial for taxpayers, the recent directives (e.g. the Anti-Tax Avoidance Directive and the Mandatory Disclosure Directive) are clearly detrimental – let alone two proposed but not (yet) adopted Directives on a significant digital presence and the EU Digital Services Tax, respectively. Moreover, while the directives pursue similar aims as the OECD, they convey the impression that both organizations, i.e. OECD and EU, do not seem to fully coordinate their measures. The Brexit also raises questions with respect to international tax law that are far from being solved.

Within this setting, there is need for an up-to-date, truly international and thorough review of the current status of international tax law, which on the one hand elaborates on the central issues in this field and on the other hand evaluates the perspectives and directions international tax law might take in the light of the developments described above.

We propose such a book with a truly international perspective, firstly in terms of the subjects covered and secondly because of the 64 authors who come from 28 different countries from all five continents. Each of them will bring a truly unique and passionate perspective on a specific topic identified and chosen by each author from a broader range of overarching fields. This guarantees that all authors are truly engaged with the project, work on a topic that lies within their core research interests, and that the “hot issues” in the current international tax debate are fully identified. That said, our team of committed authors is, in all modesty, among the *crème de la crème* of international taxation, the thought leaders in their fields, and the voices to be heard in this area of law.

The book will be of interest for a wide group of scholars, academics and also practitioners who consult in complex issues of international tax law. The taxation of cross-border scenarios is today a core subject of tax law in each jurisdiction, so anyone who deals with international tax law matters should be interested in reading it. The subject is theoretically and intellectually challenging and of immense practical interest, which will also undoubtedly help selling the book from a commercial point of view. On the academic side, the book is unique in that it draws a broad panorama from the international compromise of the 1920s, when the first double taxation agreements entered into force, to the expected new compromises of the 2020s that are emerging on the horizon with respect to a new, hopefully internationally well-accepted re-allocation of taxation rights between countries.

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IV. Competing Titles

To the best knowledge of the editors, no similar books are available on the market. However, we hear that an anthology on international taxation is in the making with Edward Elgar Publishing. Even if this was true, we see room for two similar books in the market since the subject is of academic interest and immense practical relevance. Moreover, the contents of the proposed book are not linked to the national tax laws of a specific country (apart from Section VII), but are interesting for anyone who is engaged in international tax law irrespective of his home country. Potential buyers of the book may be located in any country in the world.

V. Technical Specifications

Sending the manuscripts to the Publisher within 12-18 months after approval of the book project should be realistic, also from the experience of the editors in other large publication projects. This is also because the workload for each author is manageable, and rather short deadlines ensure that the project finally comes to an end. Each chapter will have a length of approx. 20 pages. Graphics will be used if appropriate. The book will have approx. 1000-1200 pages. We should allow flexibility in case special circumstances occur (e.g. due to new political or other tax-related developments). Linguistic editing by the Publisher is advisable.

VI. Pricing

There is a price gap for legal academic publications between the UK and the European continent. In Germany, for instance, we would regularly expect to pay ca. 150-180 Euro. We assume that you will probably have to set a higher price, but try to keep it below 250 Euro.

VII. Editors

Professor Dr Florian Haase, M.I.Tax holds the Chair for German, International and European Tax Law at HSBA Hamburg School of Business Administration in Hamburg, Germany. He earned a doctorate degree in commercial law from Martin-Luther-University Halle-Wittenberg in 2004 and a “Master of International Taxation”-degree from Hamburg University in 2002. His main research covers a wide range of international tax law issues, such as the law of tax treaties, CFC rules, group taxation, exit taxes and EU Tax Law. He has written numerous articles in domestic as well as international handbooks, journals, periodicals and newspapers on (national and international) tax law aspects. His publication list consists of more than 300 articles in German and English language. Florian Haase is the editor and author of standard academic commentaries to core German tax law statutes, like the German Foreign Tax Act and Double Tax Treaties, the German Investment Tax Act and the German Reorganization Tax Act. He is also the author of four handbooks on German CFC-Rules, the taxation of open-ended investment funds, the taxation of international partnerships and the taxation of intellectual property, as well as the author of a study book on International and European Tax Law and an accompanying book with practical cases. Florian Haase is a frequent lecturer and speaker on national and international panels and symposiums. He is a guest professor in the postgraduate course “Master of International Taxation” at Hamburg University and a lecturer with the Academy of the German Ministry of Finance (“Bundesfinanzakademie”). He was also the academic National Reporter for Germany on

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Professor Dr Dr Georg Kofler, LL.M. currently holds the Chair for Fiscal Law, Tax Law and Tax Policy at Johannes Kepler University in Linz, Austria (until Sept. 30, 2020), and will soon move to WU Vienna as a Professor of International Tax Law (from Oct. 1, 2020). He earned a doctorate in law as well as a doctorate in business administration in 2002 and 2003 respectively, and an LL.M. in international taxation from New York University in 2004. In 2006, Georg Kofler gained his postdoctoral lecturing qualification (“habilitation”) with a thesis on “Double Taxation Conventions and European Community Law”, which was awarded a number of prizes, including IFA’s Mitchell B. Carroll Prize. Before joining the University of Linz, Georg Kofler worked with the International Department of the Austrian Federal Ministry of Finance (2002-2003, 2009), as an assistant professor at the University of Linz (2001-2006) and as an acting assistant professor of Tax Law at New York University School of Law (2006-2008). Most recently, he was a visiting professor at the University of Florida (2013 and 2018), the University of Sydney (2016) and New York University (2019). Georg Kofler has worked in the field of taxation, especially European and international taxation, for over 15 years and is involved in tax research, training and education at institutions mostly in Europe and the United States. He is part of formal and informal research networks and serves as a member of the faculties of several postgraduate programs, as a member the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA), of the D-A-CH Tax Committee, as a deputy member of the CFE Tax Advisers Europe and as chairman of CFE’s ECJ Task Force. Georg Kofler was also a member of the Austrian government’s 2014/15 Tax Reform Commission. He has published and lectured widely on issues of Austrian, international and European taxation. His publications include several monographs, anthologies as an editor, and more than 400 articles, book chapters and reviews of court decisions in academic journals and anthologies.