

Columbia Law School

Tax Policy Colloquium

“International Tax Policy”

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Jerome Greene Hall, Room 940

A copy of this paper is available at
<http://www2.law.columbia.edu/taxcolloquium>

Abstract

The interaction between multiple tax-jurisdictions is a complicated game because revenue is not an end in itself. For example, countries forgo tax revenues when doing so promotes their economic growth, as evidenced by the large number of countries that offer tax incentives to attract foreign investments. But economic growth is not the ultimate goal either. In this paper I present my view on how international tax policy should be analyzed; examine the prevailing norms, and offer some criticism and a new benchmark for international tax policy analysis.