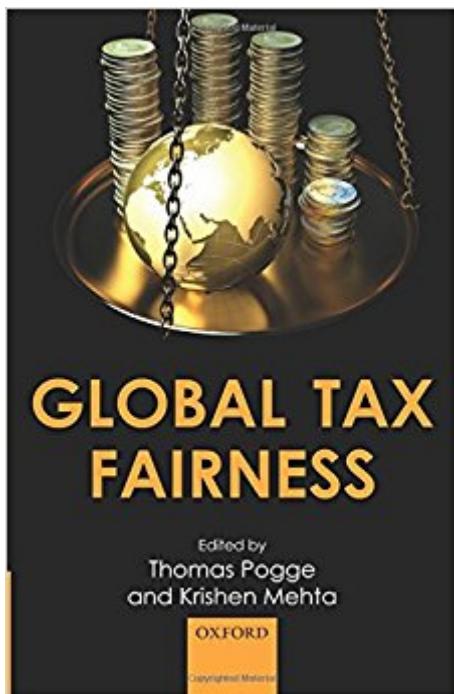


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Global Tax Fairness



Synopsis

This book addresses sixteen different reform proposals that are urgently needed to correct the fault lines in the international tax system as it exists today, and which deprive both developing and developed countries of critical tax resources. It offers clear and concrete ideas on how the reforms can be achieved and why they are important for a more just and equitable global system to prevail. The key to reducing the tax gap and consequent human rights deficit in poor countries is global financial transparency. Such transparency is essential to curbing illicit financial flows that drain less developed countries of capital and tax revenues, and are an impediment to sustainable development. A major break-through for financial transparency is now within reach. The policy reforms outlined in this book not only advance tax justice but also protect human rights by curtailing illegal activity and making available more resources for development. While the reforms are realistic they require both political and an informed and engaged civil society that can put pressure on governments and policy makers to act.

Book Information

Paperback: 384 pages

Publisher: Oxford University Press; 1 edition (April 4, 2016)

Language: English

ISBN-10: 0198725353

ISBN-13: 978-0198725350

Product Dimensions: 9.2 x 0.9 x 6 inches

Shipping Weight: 1.2 pounds (View shipping rates and policies)

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(ASAP), an international network aiming to enhance the impact of scholars, teachers, and students on global poverty, and of Incentives for Global Health, a team effort toward developing a complement to the pharmaceutical patent regime that would improve access to advanced medicines for the poor worldwide (www.healthimpactfund.org). Professor Pogge's recent publications include Politics as Usual (Polity, 2010); World Poverty and Human Rights (Polity, 2008); John Rawls: His Life and Theory of Justice (Oxford, 2007); and Freedom from Poverty as a Human Right (Oxford & UNESCO, 2007). Krishen Mehta is a former partner with PricewaterhouseCoopers, and worked with them for almost 30 years in their NY, London, and Tokyo offices. He is an engineer by training, has an MBA, and is a Chartered Accountant. He serves on the Asia Advisory Council of Human Rights Watch, is on the Advisory Council of Aspen Institute's Business and Society Program, is Senior Adviser to the Tax Justice Network, and is a Senior Global Justice Fellow at Yale University. Contributors: Reuven S. Avi-Yonah, University of Michigan Law School John Christensen, Tax Justice Network Lee Corrick, OECD Tax and Development programme Michael C. Durst, Attorney Lorraine Eden, Texas A&M University James S. Henry, economist, attorney, and investigative journalist Itai Grinberg, Georgetown University Edward D. Kleinbard, Southern California Gould School of Law Krishen Mehta, Aspen Institute Business and Society Program Richard Murphy, Tax Research UK Sol Picciotto, Lancaster University Thomas Pogge, Yale University Erika Dayle Siu, Tax Research Consultant Vito Tanzi Harald Tollar, Norwegian Ministry of Foreign Affairs Nicholas Shaxson, writer and researcher Peter Wahl, World Economy, Ecology & Development Assoc. Johnny West, OpenOil

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