Thinker, Teacher, Traveler

Reimagining International Tax

Essays in Honor of H. David Rosenbloom

Editors: Georg Kofler Ruth Mason Alexander Rust

Preface		xi
Chapter 1:	FATCA - A Curse or a Blessing? <i>Peter R. Altenburger and Luzius Cavelti</i>	1
Chapter 2:	Reciprocity as a Fundamental Principle of TaxTreaties: Meaningless Platitude, InterpretiveGuideline or Misguided Policy?13Brian J. Arnold	
Chapter 3:	Tax Treaty Arbitration: A Reassessment <i>Hugh J. Ault</i>	25
Chapter 4:	Globalization, Tax Competition and the Fiscal Crisis of the Welfare State: A Twentieth Anniversary Retrospective Reuven S. Avi-Yonah	39
Chapter 5: 7	The Morality - or Immorality - of InternationalTax Planning51Peter A. Barnes	
Chapter 6: I	Double Taxation Relief under the OECD Model: Time to Update? Mary Bennett	65
Chapter 7: 7	The Legislative Role of Tax Regulations - A Pleain the Time of Pandemie77Peter H. Blessing77	
Chapter 8: A	A Good Example? The Increasing Use of Examples in the OECD Model Commentaries 91 Yariv Brauner	
Chapter 9: V	Wouldn't It Be Nice: Reimagining US Taxation of Outbound Investment105Jonathan S. Brenner and Josiah P. Child	

Chapter 10:	Attribution Across Borders - Front CFC Rules toPillar Two127Chloe Burnett	
Chapter 11:	Taxation of Cryptocurrency: EmergingInconsistencies and Challenges in the UnitedStates and Brazil141Flavia Cavalcanti and. Juan Lopez Valek	
Chapter 12:	Transfer Pricing Money bis Graeme Cooper and Richard Vann	153
Chapter 13:	Taxing Business Profits - A Historical UK Perspective <i>Malcolm Gammie</i>	181
Chapter 14:	Notes on Equal Treatment and Non-Discrimination - The OECD Model Convention: Is there a Need for a Change? Juan Carlos Garanton-Blanco	193
Chapter 15:	Why Optimal Unilateral Tax Strategies are aPrerequisite for Multilateral Cooperation in theEraofBEPS207Carlo Garbarino	
Chapter 16:	Arbitration after BEPS Werner Haslehner and Michael Kobetsky	221
Chapter 17:	Global Minimum Taxation (GloBE): What Is.lt About and What Could be a European Answer? 247 Johanna Hey	
Chapter 18:	Then and Now <i>Thomas Horst</i>	265
Chapter 19:	Transfer Pricing: History, Lessons and Experiences as a Litigator <i>Porus F. Kaka</i>	275

Chapter 20: Will Digital Services Taxes Start a Global Trade War?War?287Young Ran (Christine) Kim	
Chapter 21: Credit Where Credit Is Due: Partial Exemptions as Implicit Foreign Tax Credit Limitations? 303 Georg Kofler	
Chapter 22: Fowler v. Commissioners for Her Majesty's Revenue and Customs: Some Thoughts on Tax Treaty Interpretation Michael Lang	313
Chapter 23: Some Key Elements of International InvestmentAgreements with Potential Tax Impacts forDeveloping Countries325Michael Lennard	
Chapter 24: ADeserved Tribute Donald C. Lubick	339
Chapter 25: Counteracting Tax Treaty Abuses from a European Perspective: Frictions and Interactions between the OECD PPT and the ATAD GAAR 343 Guglielmo Maisto	
Chapter 26: Has Cross-Border Arbitrage Met Its Match? 355 <i>Ruth Mason and Pascal Saint-Amans</i>	
Chapter 27: HNWIs and Exit Tax in Japan - Developments in the Digital Age367Yoshihiro Masui	
Chapter 28: Information upon Request under Double Taxation Conventions: Lessons Learned from the Swiss "Laboratory" Xavier Oberson	379
Chapter 29: Revisiting the Question: "Why Not Des Moines?" 395 Paul Oosterhuis and Huzefa Mun	

Chapter 30:	Digital Services Taxes and Tax Treaties <i>Pasquale Pistone</i>	407
Chapter 31:	The Unbearable Lightness of the Limitationsto Excessive Tax Burdens in the EuropeanConvention on Human Rights421Marcello Poggioli421	
Chapter 32:	Dispute Prevention as the New Focus in International Tax Disputes <i>Natalia Quinones and Diego Quinones</i>	431
Chapter 33	: US Tax Treaty Limitation on Benefits Rules <i>Richard L. Reinhold</i>	443
Chapter 34:	The Need for an Efficient and Effective Alternative Dispute Resolution Mechanism in International Taxation <i>Juan Manuel Lopez Duran, Raül Navarro Becerra</i> <i>and Ricardo Rendön Pimentei</i>	455
Chapter 35:	Some Thoughts about the Inclusion of a Saving Clause in the OECD Model Alexander Rüst	465
Chapter 36	Is There Finally an International Tax System? <i>Wolfgang Schön</i>	475
Chapter 37:	Practicability, Enforcement and Legitimacy: Tax Treaty Dispute Resolution at a Crossroads <i>,Luis Eduardo Schoueri and Mateus Calicchio Barbosa</i>	489
Chapter 38:	The Reach of Inapplicable Treaties <i>Fadi Shaheen</i>	503
Chapter 39:	A Fox among Hedgehogs Daniel Shaviro	509
Chapter 40:	Legal Fictions, Elections and Tax Law Boundaries Stephen E. Shay	513

Chapter 41:]	Digital Taxation - Pillar One from a DevelopingCountry Perspective527Sam Sim	
Chapter 42:	US Tax Policy and Attribution of Profits to PEs 54 Robert B. Stack	45
Chapter 43:	An Insider's View "5 John P. Steines, Jr.	557
Chapter 44:	: Jurisdiction, Legal Fictions and the Tax State 50 Miranda Stewart	63
Chapter 45:	The Future of International Tax Disputes: TheInevitability of Fusion577Niv Tadmore and Lauren Moses	
Chapter 46:	Direct Taxation of the Digitalized Economy:Towards a Simplified Income Tax Model forMarket Economies589Guillermo O. Teijeiro	
Chapter 47:	Tax Morality - The New Frontier?6Ana Claudia Akie Utumi6	07
Chapter 48:	A Blueprint for Restructuring the OECD Model'sDistributive Rules619Kees van Raad	
Chapter 49:	Tax and Investment Treaties: A Few Observations 6 Stef van Weeghel	37
Chapter 50:	David Rosenbloom: Inspiring Generations of TaxLawyers653Philip R. West	
Chapter 51:	David Rosenbloom: A Custodian of the First andContinuing "Real" Model Tax Treaty655J. Scott Wilkie	

Chapter 52: Practical Issues in the Context of Treaty Entitlement through Fiscally Transparent Vehicles 675 OmarZuniga and Eduardo Brandt

List of Contributors

687