



# Globalization and Its Tax Discontents: Tax Policy and International Investments

*Arthur J. Cockfield*

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Increasingly linked by regional and global ties, national economies depend more than ever on international investments and trade. Agreements such as NAFTA in North America and the regional integration of the European Union facilitate cross-border commerce. While trade has become international, however, taxation has remained national, preserving and strengthening one of the few remaining barriers to the flow of cross-national investments.

In *Globalization and Its Tax Discontents*, some of the world's leading international tax scholars identify the ways that taxes can inhibit or promote international investments, and assess both government and private market responses to present challenges. Given the lack of meaningful government cooperation, the contributors integrate economic theory with elements of history, gender theory, and international relations to explore the potential development effective international tax rules and processes to tax international investments. Innovative, interdisciplinary, and comprehensive, *Globalization and Its Tax Discontents* sheds light on one of the last real policy battlegrounds of globalization.

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