

## A Hand Up in International Tax: Brauner's *Research Handbook on International Taxation*

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Yariv Brauner, ed., [\*Research Handbook on International Taxation\*](#) (2020).

Handbooks are the best. A good one tells you something about how the discipline is organized, identifies major debates, showcases thoughtful researchers, and captures the momentum of the field. Brauner's editorial work on the *Research Handbook on International Taxation* achieves all those advantages.

The volume has twenty chapters, organized in five parts. Part I, Fundamentals, digs into some of the issues that situate the discipline as a whole. Is there such a thing as international tax law? How did we get here? Who is responsible? And is there an international doctrine of tax fairness that can serve as a platform for constructive engagement?

Part II samples some of the major doctrinal building blocks. Given the breadth of possible topics, selection was necessary, and it would be impossible to do more than tease the reader in this part. Naturally there are chapters on the taxation of employment and services. The collection focuses in on the major challenges introduced by the transfer of goods and services between related entities (transfer pricing). And because everyone is always interested, Part II concludes with a chapter on the high-stakes game of taxing international entertainers and sportspersons.

In Part III four chapters pick up thorny and contested international tax issues of the day. Should countries work together to reduce tax arbitrage and competition? Have our stylized assumptions about how to measure and allocate value outlived their usefulness? Do we have a shared understanding of how tax treaties should be read and interpreted? And are there ways to resolve disputes between countries that adequately address the power imbalances between the country-players?

Part IV is a creative and unexpected addition – external perspectives that inform the international tax system. These perspectives are labelled “feedback systems”. The chapters look to political science, international trade law, international environmental law, and comparative law to see how those systems affect international tax law. How do we explain global tax governance? How do international tax and international trade law co-exist and are they destined to work at cross-purposes? Is there a role for international taxation in environmental protection? And what is the potential for the study of international tax systems in comparative context?

Not surprisingly, the collection ends with four chapters that stare into the future. Is there hope for greater multilateralism? How should we deal with illicitly obtained information? What is the effect of a rise in and changes to the type of human movement between countries? And – everyone's favorite – are tax robots part of the solution?

After reading the collection, you'll know something of the distinctions of the discipline. It continues to suffer from some lack of identity and its history of political maneuvering and power imbalance has created path dependencies that resonate through modern debates. International tax systems cannot be abstracted from other major social, economic, ecological and political systems. We struggle to come to grips with a shared sense of what is fair. And it's definitely clear that scholars of international tax ask rich, juicy, seemingly unsolvable questions as part of their daily bread.

On showcasing thoughtful researchers, the collection is a tour de force. Brauner is a brilliant curator. Chapters were contributed by scholars in the US, Spain, Canada, Israel, Germany, Brazil, Italy, the UK, Australia, Serbia, Austria, and Poland. The list is not quite half women, but it's not far from it. And although most of the contributors are distinguished

senior scholars – leaders in their fields – there are a few emerging voices that showcase the promise of the field.

As for momentum, when I first started reading work on international tax in the mid-1990s, it felt like you could read almost everything written in a couple of devoted years. Now it's impossible to keep up with the research and policy reports that are produced each year. The world of international tax is exploding with new players and new ideas. The stakes are higher than ever. And so is the need for a handbook. Especially one this good.

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