

Contents

<i>List of contributors</i>	vii
<i>Foreword</i>	viii
Stephen E. Shay	
<i>Acknowledgements</i>	xiv
<i>Abbreviations</i>	xv

PART I INTRODUCTION: TAX REFORM AND FINANCING FOR DEVELOPMENT

1. Introduction: tax, law and development	3
<i>Yariv Brauner and Miranda Stewart</i>	

PART II TAX COMPETITION AND TRAGIC CHOICES

2. The future of tax incentives for developing countries	25
<i>Yariv Brauner</i>	
3. The tragic choices of tax policy in a globalized economy	57
<i>Tsilly Dagan</i>	
4. Economic development and the role of tax in Southern Africa: the South African headquarter company structure	77
<i>Tracy Gutuza</i>	
5. Tax sparing: a reconsideration of the reconsideration	106
<i>Luís Eduardo Schoueri</i>	

PART III IN SEARCH OF 'SEARCHERS' TO FIND UNIQUE SOLUTIONS TO COMMON TAX CHALLENGES

6. Is this a pipe? Validity of a tax reform for a developing country	127
<i>Ana Paula Dourado</i>	
7. The place of law in the evolution of Chinese fiscal federalism	159
<i>Wei Cui</i>	
8. The globalization of tax expenditure reporting: transplanting transparency in India and the Global South	182
<i>Lisa Philipps</i>	

PART IV TAX EQUITY, REDISTRIBUTION AND AID

9. International equity and human development 209
Anthony C. Infanti
10. The role of developed world tax incentives in microfinance 241
Charlene D. Luke

PART V TAX COOPERATION

11. Geographical boundaries of tax jurisdiction, exclusive allocation
of taxing powers in tax treaties and good tax governance in
relations with developing countries 267
Pasquale Pistone
12. Tax activists and the global movement for development through
transparency 288
Allison Christians
13. Global tax information networks: legitimacy in a global
administrative state 316
Miranda Stewart
- Bibliography* 345
Index 377