Contents

List of Tables and Figures		vii
De	duction: Why Tax Justice Matters in Global Economic evelopment remy Leaman and Attiya Waris	I
Part	I: Taxation, Tax Culture and Taxation Reform in European Countries	
١.	Dismantling Slasher Osborne: Why Britain Needs Tax Reform, not Cuts George Irvin	19
2.	Social and Economic Aspects of Tax Policy in Germany Dieter Eissel	38
3.	Tax Reform, Income Inequality and the Welfare State: The Case of Portugal Miguel Glatzer	60
4.	The Fiscal Lessons of the Global Crisis for the European Union: The Destructive Consequences of Tax Competition <i>Jeremy Leaman</i>	79
Part	II: Taxation, Taxation Policy and Less Developed Economies	
5.	British Government Attitudes to British Tax Havens: An Examination of Whitehall Responses to the Growth of Tax Havens in British Dependent Territories from 1967–75 Paul Sagar, John Christensen and Nick Shaxson	107

6.	Tax Treaties between Developed and Developing Countries: The Role of the OECD and UN Models Alberto Vega	133	
7.	Taxation and State Legitimacy in Kenya Attiya Waris	151	
8.	The Role of Inter-company Transfers of Intangible Assets in Tax Avoidance Practices in Nigeria Olatunde Julius Otusanya	181	
9.	Gender, Poverty and Taxation: An Overview of a Multi-country Study of Gender and Taxation Caren Grown and Imraan Valodia	208	
Part III: Recasting Taxation Policy: Principles and Their International Implications			
10.	Equity, Efficiency and Progressive Taxation Paolo Ermano	227	
11.	Comprehensive Lifetime Taxation of International Citizens: A Solution to Tax Avoidance, Tax Competition, and Tax Unfairness Douglas Bamford	239	
12.	Tax Justice through Country-by-Country Reporting: An Analysis of the Idea's Political Journey Dries Lesage and Yusuf Kaçar	262	
13.	International Taxes – Why, What and How? Margit Schratzenstaller	283	
Notes on Contributors		308	
Bibliography		313	
Inde	Index		