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International taxation - Wikipedia

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Reuven S. Avi-Yonah is the Irwin I. Cohn Professor of Law and Director of the International Tax LLM Program and the Michigan-Tsinghua Exchange Program at the University of Michigan Law School. Dr Avi-Yonah graduated from the Hebrew University in 1983, received his Ph.D. in history from Harvard University in 1986, and received a JD from Harvard Law School in 1989.

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International Tax Law | International tax law

International mobility – tax issues . As we know, Covid-19 has resulted in an unprecedented amount of home working but an issue that has received relatively little attention is working from “home” when “home” is overseas. We know that plenty of employees have made that request to their employer, perhaps because that country happens to ...

International mobility - tax issues

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Several prominent international tax academics and practitioners in the United States (e.g., Michael Graetz, David Rosenbloom, Julie Roin, Mitchell Kane) and elsewhere (e.g., Tsilly Dagan) have advocated the view that there is no international tax regime and that countries are free to adopt any tax rules

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The first part outlines the international law framework in which the international tax regime operates. It looks at the different sources of international law, such as treaties, customary law, general principles of international law and soft law, in order to demonstrate how these sources are (or are not) influenced by moral theory in general and by the notion of justice in particular.

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