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course international tax law is part of international law, just like tax treaties are treaties. But to an international tax lawyer, the question probably seems less obvious, because most international tax lawyers do not think of themselves primarily as international lawyers (public or private), but rather as tax lawyers who happen to deal

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This book examines the coherent international tax regime that is embodied in both the tax treaty network and in domestic laws, and the way it forms a significant part of international law, both treaty based and customary.

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At the same time, it attempts to persuade practicing international tax lawyers and international tax academics that their field is indeed part of international law, and that it would help them to think of it this way. For example, knowledge of the Vienna Convention on the Law of Treaties would help international tax lawyers in interpreting tax treaties, and avoid some common mistakes.

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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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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 they believe further their own interests.

~~Introduction: Is there an international tax regime? Is it ...~~

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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