

# 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