Comprising original essays written by top legal scholars, this innovative volume is the most comprehensive collection to date of independent academic work exploring the relationship between tax, law and development. Contributors cover a range of tax issues, drawing on economic, political, social, and institutional perspectives to offer a comprehensive view of how tax laws affect and are affected by human economic development.

‘On opening this volume, one is immediately struck by the impressive cast of contributors from six continents, as well as the inherent and contemporary interest of the interlinked topics covered.’
– Dominic De Cogan and Philip Miles, The Cambridge Law Journal

‘Anyone working on tax policy for middle and low income countries will consider this book a must-read. Economic globalization of capital markets and multinational corporations has overtaken the abilities of many countries to tax incomes of multinationals and individual residents from extraction industries to fiscal federalism, the papers demonstrate the importance of sound legal frameworks and formal cooperation across multiple countries and levels of government for implementing sound tax policy in developing nations.’
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‘There is an important need for independent academic scholarship like that in this volume that takes into account the differing perspectives of developing countries and does not look for “one size fits all” theories or prescriptions. . . The diverse group of legal scholars from six continents who have contributed to this volume critically address issues from perspectives not restricted to traditional tax policy conceptions and paradigms. As a result, this volume is rich with insights on new and old issues at the intersection of tax, law and development.’
– From the foreword by Stephen E. Shay, Harvard Law School, US