

Table of Contents

Series Editor's Preface	V
Preface.....	VII
List of Authors	XI
List of Abbreviations	XIX

Subtopic 1

International Tax Policy

Abdulrahman Aljouder

The Trend Toward International Tax Justice: A Historical Review	3
---	---

Rishabh Agarwal

The Ability-To-Pay Principle and Justice	25
--	----

Pelayo Valdivia

The Non-Discrimination Rule of Article 24 OECD-MC	53
---	----

Julia Rohmer

Does the MLI achieve more justice and equality?	71
---	----

Subtopic 2

International Tax Law

Shipra Padhi

Does the Application of General Anti-Abuse Rules in Tax Treaty Law lead to more Justice?	93
---	----

Fabio Arturo Taboada Pérez

Does the Application of Specific Anti-Abuse Rules in National Law and Tax Treaty Law lead to more Justice?	113
---	-----

Tomohiko Kamiya

NexusPillar 1: The aim of “fair” Distribution of Profits and Taxing Rights among Countries	137
---	-----

Carolin Pfirrmann

Pillar Two: Ensuring “fairer” Taxation through the Introduction of a Global Minimum Tax Rate	159
---	-----

Natanael Pineda Rodríguez

Arbitration in Tax Matter, as a Way to Achieve Tax Justice and Equality	183
--	-----

Table of Contents

Gerhard Eigner

- Are Permanent Establishments and Associated Enterprises
Treated Equally Post BEPS? 203

Subtopic 3

EU Tax Law

Ann-Kathrin Sophie Stracke

- Equality and Non-Discrimination under the CFR and Tax Law 219

Hannah Klara Maria Koch

- Specific Anti-Avoidance rules within the EU and Justice 241

Edward Leong

- The Birth of the Abuse of Law Principle as a General Principle
of EU Law – A step to more Justice? 259

Gina-L Wagner

- The Fundamental Freedoms as Special Principles of Equality in Tax Law 281

Kristof Boel

- The Prohibition of State Aid under Article 107 TFEU as an instrument
against “Unfair” Tax Competition 303

Melissa Finola D Souza

- The Comparability Analysis of the Court of Justice of the European Union
in the field of direct taxes 325

Ward Sandra

- The justification of minimum taxation in the Jurisprudence
of the Court of Justice 345

Subtopic 4

Procedural law

Eduardo Alejandro Diaz Huaman

- Tax Secrecy in an Era of Exchange of Information –
How to set just Limits? 365

David Rodolfo Fischer Tabak

- Mandatory Disclosure Rules – A preventive Tool in the Service of
Transparency and Justice in Tax 383

Maximilian Lausenhammer

- Cooperative Compliance Programs – Using Trust as a Bridge
to Tax Justice 401

<i>Riyhan Juli Asyir</i>	
Improving Justice and Equality through Improved Audit Procedures – The Case of Joint Tax Audits	423
<i>Leonardo F. Brum Ramírez</i>	
Using Blockchain as a means to enhance Tax Justice and Equality	447
<i>Yurike Yuki</i>	
The Bearer of the Burden of Proof in Cases of Abuse of Law	471
<i>Atika Ritmelina Marhani</i>	
Tax Compliance Management Systems – To a better Tax Assessment through Enhanced Tax Management	495
Subtopic 5	
VAT	
<i>Elisa Glendys Benedicta</i>	
Role of VAT/GST in the Modern Tax System – Achieving Justice and Equality	523
<i>Susana Vilquiniche Romani</i>	
Principles justifying taxation of consumption at origin or at destination	543
<i>Matheus de Melo Affonso</i>	
The importance of legal certainty for the taxpayer in deter-mining tax obligations versus the right of tax administration to requalify the facts – The case of VAT	563
<i>Sara Anania</i>	
Will OSS contribute to achieving more Justice and Equality in European VAT?	587
<i>Patrick Dejardin</i>	
Achieving Tax Justice by moving to the Intermediary Collection of VAT	609
Series on International Tax Law	627