

Preface

This book is the product of three decades of observation on the developments in tax and trade law on the cross-border trade in services. The developments in both areas are not surprising given the dramatic increase in the importance of services in the global economy. What is surprising is the lack of integration between basic trade law non-discrimination obligations and those that apply in tax matters. The result is that taxation remains one of the few unregulated barriers to trade. The book offers a solution that many may dismiss as unworkable. Nonetheless it is hoped that it may serve as a starting point in a meaningful search for a bridge between tax and trade obligations that will benefit the global trade in services.

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