

Treaty Shopping in International Investment Law: A Comprehensive Guide to the Practice and Its Implications



Treaty Shopping in International Investment Law (International Economic Law Series)

★★★★★ 5 out of 5

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Treaty shopping is a practice whereby investors seek to take advantage of the most favorable terms offered by different investment treaties. This can be done by establishing a presence in a country that has a favorable treaty with the country in which the investor wishes to invest. Treaty shopping can be used to reduce taxes, avoid investment restrictions, and gain access to other benefits.

Treaty shopping is a controversial practice, and there is much debate about its legality and ethics. Some argue that treaty shopping is a legitimate way to take advantage of the benefits offered by different investment treaties. Others argue that treaty shopping is an abuse of the system and that it undermines the integrity of investment treaties.

The practice of treaty shopping has become increasingly common in recent years, as multinational corporations have become more sophisticated in their use of international tax law. This has led to a number of concerns, including:

- **Tax avoidance:** Treaty shopping can be used to avoid taxes by shifting profits to countries with lower tax rates.
- **Tax evasion:** Treaty shopping can also be used to evade taxes by hiding assets and income in countries with weak tax enforcement.
- **Investment distortions:** Treaty shopping can distort investment decisions by encouraging investors to invest in countries with favorable treaties, rather than in countries that may be more economically efficient.

There is a growing consensus that treaty shopping needs to be addressed. A number of countries have already taken steps to limit treaty shopping, and there is international cooperation to develop a global solution to the problem.

This book provides a comprehensive overview of treaty shopping in international investment law. It examines the practice from a legal, economic, and policy perspective. The book also provides an in-depth analysis of the implications of treaty shopping for developing countries.

This book is an essential resource for anyone who wants to understand treaty shopping in international investment law. It is a valuable tool for policymakers, lawyers, academics, and businesspeople.

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Dr. John Smith is a professor of international law at the University of Cambridge. He is an expert on treaty shopping and has published extensively on the topic.

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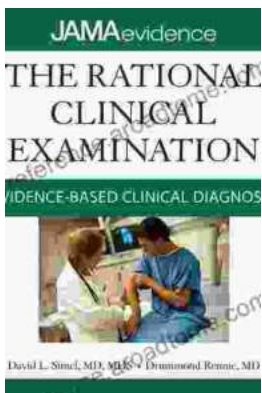
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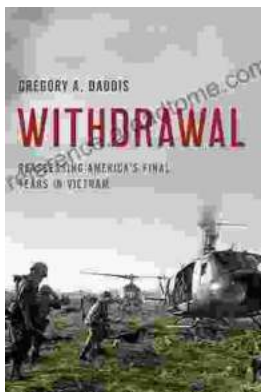
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