The book seeks to present solutions to current debates in taxation through the improvement of politics and institutions. As mentioned in the preface, the gradual loss of the state’s ability to collect taxes and stimulate growth and the clear reduction in its ability to ensure the essential foundations of their legitimacy base are clear. The concept of the state as a nation has been losing the power to protect its citizens against a series of external effects. This is due to the fact that other actors, many times beyond national borders, have taken the lead in decision making. Therefore, in the world of economic interdependencies, the state’s field of action is compressed along with its democratic substance.

Both the preface and the author point out that the neoliberal belief that the free market can solve all problems fails to explain how the deficits of control and legitimacy of the state can be rebalanced at the supranational level without new forms of political-legal regulation as global markets react only to the logic of prices and money. The book’s author believes that the structuring force of politics and law at a supranational level makes it possible to tame globalized markets when they escape national controls and to democratize the ‘new owners of the power to tax’. As highlighted in the book’s presentation, it seeks an answer to the challenge of shaping a post-national democracy, making it clear that global challenges can only be reasonably tackled if it is possible to develop new forms of democratic self-conduct across borders.

For the author, the idea of (good) global governance in the tax field should not be confused with proposals for the construction of a ‘world government’, however, it concerns a globalized internal policy based on the universality of the democratic spirit. It is evident that this project must be proposed, first of all, to new social movements, non-governmental organization (NGOs), and specialized associations of transnational civil society as active members of the international community. The author understands that, at the same time, the state as a nation has been weakened. No truly democratic institutions have yet been created at the international level that can effectively and legitimately address the problems created by globalization. As per his analysis and the book’s presentation, a fair system of ‘global governance’ demands the inclusion of all actors (public and private, governmental and non-governmental, subject and non-subject to international law) to the principles and values that have been constructed through modernity (promotion of human rights, democracy, rule of law, etc.). Therefore, the dilemmas of the modern age (fiscal wars, structural unemployment, and extreme poverty) demand solutions within an inclusive world community in which consolidation calls for the transnationalization of the democratic principle. However, it must be made clear that it is for the sake of justice that it is necessary to promote the abolition of poverty, the reduction of inequalities, and the guarantee of the right to dignified living for all inhabitants of the world.

The presentation points out that, of all of the social changes introduced by postmodernity and the processes of globalization, attention is drawn to the exhaustion of the classic national legal-state orders and the subsequent emergence of a ‘new networked world order’ that is marked by new sources of the exercise of power and by regulatory instruments such as international soft law.

The author’s study deals with global actors, especially international organizations such as mainly the OECD, International Monetary Fund (IMF), World Bank, the WTO, and the UN. It highlights the influence (in the political
and economic spheres) that they exert, creating and disseminating diverse legal standards, and even tax (de facto sovereignty). Thus, they impose constraints on the exercise of legislative activity by countries (sovereignty de jure). The presentation states that this can be referred to as, in terms of taxation, ‘global tax governance’ and points out that, from an international tax law perspective, the models of standardized conventions to avoid non-taxation or international double taxation of income are classic. This also includes the concepts of income, profit, and establishment that are decisive for the interpretation and effectiveness of those same international treaties and conventions. Consequently, this finding leads to the new analysis of old concepts, such as the idea of tax sovereignty, both to confirm them and to readjust them to the new changing reality. This in-depth study is attentive to peculiar national interests. The great structural economic and political differences in Brazil today cannot do without national needs, identified with the construction of a free, fair, and solidary society. The prevalence of the commitments assumed by the Brazilian people within the context of the Democratic State of Law and the enshrining of the goals of a state of social welfare are profound designs that rise alongside the new reality.

The first part of the book is dedicated to the study of the transformation of tax law and position of the fiscal state. In Chapter 1, the author analyses the importance of a tribute to the creation and maintenance of modern state structures that will be faced with the dilemmas experienced by the taxing activity in (post-) modern societies, taken by an unshakable cult of individual rights, that jeopardizes the integrity of the fiscal state and the realization of socioeconomic justice. After, he moves to a conceptual delimitation of the tax power, connecting it to the idea of state sovereignty to then present the tax challenges introduced by globalization that have worried authorities around the world.

In Chapter 2 (The Political-Legal crisis of Modernity and the emergence of Global Governance how to respond to plane challenges: alternative to the world government), he analyses dilemmas experienced by the state and the law in a postmodern era (of fluidity, instability, insecurity) that question the nature of political-legal institutes. The author states that the intention is to rebuild the theoretical background that explains the emergence and expansion in the last decades of a new regulatory framework for relations between states: ‘global governance’ (and, with regard to tax law, ‘global tax governance’).

In Chapter 3 (sovereign power and interdependence), the focus is the analysis of the historical evolution-conceptual of the sovereignty principle, going through the most relevant theorizations presented by the political-legal philosophy, so that, as per the authors intention, the ‘relativization process’ that sovereignty has been experiencing can be analysed. Therefore, the chapter is divided into two parts: (1) defining the theoretical bases of the sovereign principle and (2) an explanation of the reasons for the tacit weakening and the proposals for recent developments of what it means to be sovereign in today’s world and the tax repercussions.

After Chapter 3, the author moves on to Part 2 of the study: The new ‘owners’ of the taxing power where he describes international players who are relevant for tax.

Chapter 4 focuses on the OECD, Chapter 5 on the International Monetary Fund and World Bank, Chapter 6 on the United Nations, and Chapter 7 on the World Trade Organization.

In Chapter 8, he delves into the international tax dialogue initiative between the OECD, IMF, European Union (EU) Inter-American Development Bank (IDB), and the Inter-American Centre of Tax Administrations – which has as an objective to ‘[…]encourage and facilitate the discussion of tax issues among national tax agents, regional tax organizations, international organizations and other interested parties’.

The author concludes that:

Whatever the solution, it should derive from a broad discussion, in the quadrants of the most up-to-date theories of post-national democracy, global justice, the Rule of law, constitutionalism and human and fundamental rights. The possibility of transforming the present “global tax governance” into “good global tax governance” is not impossible.
Consequently, these authors recommend the book as it presents an excellent analysis of the modern world’s tax challenges and the main actors of the current situation.

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