

Introduction

Giuseppe Marino

Università degli Studi di Milano

ORCID 0000-0001-5314-4591

This is an unusual book.

The reason is linked to its origin, being a series of seminars held at the Faculty of Law of the University of Milan during the Fall 2023, under the title “International Tax Fall on Tax Sustainability and Justice” to celebrate 1923-2023: 100 years of the League of Nations Report on Double Taxation.

The idea was to invite four eminent scholars to replace the four economists coming from the United States, the United Kingdom, the Netherlands and Italy, who drafted that Report, and to hear from them where the work done 100 years ago has conducted their respective countries and if they believe the work be still actual.

Hence, prof. Edwin Seligman from the United States has been replaced by prof. Reuven Avi-Yonah, prof. Josiah Stamp from the United Kingdom has been replaced by prof. Philip Baker, prof. Gerardus Bruins from the Netherlands has been replaced by prof. Peter Essers, and, finally, prof. Luigi Einaudi from Italy has been replaced by prof. Guglielmo Maisto. The voice of prof. Luís Schoueri from Brazil has been added to cover the continents that have been mostly influenced insofar by the Report. I wish to thank them all for the great honor they made to the University of Milan with their presence.

Nevertheless, the International Fall on Tax Sustainability and Justice would not be complete without the insights of Raffaele Russo, who has worked with the IBFD in Amsterdam, the OECD in Paris and the Italian Ministry of Economy and Finance in Rome. He has complemented the international tax scenario with precious information on future trends. And, last but not least, some other colleagues have outlined the Global Minimum Tax as a compromise between double taxation and double non taxation.

The originality of this book is with the language, dynamic, modern, as a podcast would be. All the speeches have been transcribed, and the editing has been a double check of transcriptions. The result seems to be more attractive since the impression is to participate live in the seminars and to bring, by reading, a feeling of genuineness, freshness that cannot be found in a book collecting reasoned writings.

It is just an experiment, nothing else, more in line with the way to debate within social networks. Forgive me if the tentative fails, just my fault and not of the colleagues that have participated in the seminars at the University of Milan to whom I address my deepest gratitude. Finally, a special thank goes to my young fellows Andrea Monaci, Francesca Nizzoli and Benedetta Maria Migliorati for the tremendous job of transcription, hope that through this experience they know more about international taxation.