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low-tax jurisdictions, this undermines the fiscal autonomy of political communities and contributes to rising inequalities in ...

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Competition regime so that states can effectively
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Competition. Peter Dietsch (ed.)
Oxford University Press USA (2015)

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Competition. Published: March 21,
2016. Peter Dietsch, Catching Capital:
The Ethics of Tax Competition, Oxford
University Press, 2015, 264pp.,
\$34.95 (hbk), ISBN 9780190251512.

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“Catching Capital: The Ethics of Tax Competition,” (Oxford: Oxford University Press, 2015). The book explores normative issues related to tax competition amongst states and proposes solutions to the problems that arise from it.

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three main things it seeks to
investigate the phenomenon of tax
competition and its ethical
underpinnings to argue that it is
damaging and to offer a useful

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