



The Politics of Corporate Taxation in the European Union: Knowledge and International Policy Agendas (Routledge Research in European Public Policy)

Claudio Radaelli

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This study explores the formation of the European Union's tax policy and asks why member states did not raise objections to it. The author's analysis is enriched by two further levels of inquiry. Firstly, he examines the 'Europeanization' of domestic tax policy in Italy and the UK, asking how domestic policy has changed and what is meant by 'Europeanization'. Secondly, he puts the European Union tax policy in the wider context of tax globalization. Will the liberalization of capital movement, tax havens and the flexibility of multinationals in managing their taxable incomes wreck the European Union's fragile tax policies?

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