

upper([Original Research])

International Tax Disputes and Resolution: An Update

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[Abstract]

Tax controversies arise when taxpayers encounter double taxation which might have arisen from the imposition of tax on a particular taxpayer on the same income by more than one tax jurisdictions. In the entire universe, there is a movement towards a rising number of global tax controversies. There is a higher possibility of double taxation that jeopardizes cross-border trade, foreign investment and economic growth. Ameliorating the contemporary global controversy settlement strategies is considered essential for countering excessive rise of tax debates. Using exploratory research design, this work highlights the progress made by the international group in making dispute resolution devices more efficient and developing explanations on how to address the obstacles preventing nations from settling treaty-related disputes. It concludes that workable multi-level approaches ought to be adopted for solving international tax controversies.

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