Volume 25 • 2018 • Number 2

TRANSNATIONAL CORPORATIONS INVESTMENT AND DEVELOPMENT



Volume 25 • 2018 • Number 2

TRANSNATIONAL CORPORATIONS INVESTMENT AND DEVELOPMENT

Special Issue on Investment and International Taxation

Part 1



UNITED NATIONS New York and Geneva, 2018 © 2018, United Nations All rights reserved worldwide

Requests to reproduce excerpts or to photocopy should be addressed to the Copyright Clearance Center at copyright.com.

All other queries on rights and licences, including subsidiary rights, should be addressed to: United Nations Publications 300 East 42nd Street New York New York 10017 United States of America Email: publications@un.org Website: un.org/publications

The findings, interpretations and conclusions expressed herein are those of the author(s) and do not necessarily reflect the views of the United Nations or its officials or Member States.

The designations employed and the presentation of material on any map in this work do not imply the expression of any opinion whatsoever on the part of the United Nations concerning the legal status of any country, territory, city or area or of its authorities, or concerning the delimitation of its frontiers or boundaries.

This publication has been edited externally.

United Nations publication issued by the United Nations Conference on Trade and Development.

UNCTAD/DIAE/IA/2018/4

ISBN: 978-92-1-112933-5 eISBN: 978-92-1-047418-4 Sales no.: ETN252

EDITORIAL BOARD

Editor-in-Chief	James X. Zhan, UNCTAD
Guest Editor	Jeffrey Owens, Director of the Global Tax Policy Center at the Institute of Austrian and international Tax Law, Vienna University of Economics and Business
Deputy Editors	Richard Bolwijn, UNCTAD Heinz Tüselmann, Manchester Metropolitan University, United Kingdom
Guest Managing Editor	Bruno Casella, UNCTAD
Board of Advisors	 Olivier Bertrand, Fundação Getulio Vargas – Brazilian School of Public and Business Administration, Brazil Peter Buckley, University of Leeds, United Kingdom Lorraine Eden, Texas A&M University, United States Xiaolan Fu, University of Oxford, United Kingdom Gary Gereffi, Duke University, United States Anabel Gonzáles, Former Minister of Trade, Costa Rica Robert Koopman, World Trade Organization, Switzerland Gabrielle Marceau, University of Geneva and World Trade Organization, Switzerland Theodore Moran, Georgetown University, United States Ram Mudambi, Temple University, United States Pierre Sauvé, World Bank Group, Switzerland Harsha V Singh, Former Deputy Director-General WTO and Executive Director Brookings India, India
Associate Editors	Tony Addison, <i>United Nations University, Finland</i> Carlo Altomonte, <i>Bocconi University, Italy</i> Pádraig Carmody, <i>Trinity College Dublin, Ireland</i> Maria-Alejandra Gonzales-Perez, <i>Universidad EAFIT, Colombia</i> Markus Krajewski, <i>Friedrich-Alexander-Universität</i> <i>Erlangen-Nürnberg, Germany</i> Grazia Santangelo, <i>University of Catania, Italy</i> Rudolf Sinkovics, <i>University of Manchester, United Kingdom</i> Tania Voon, <i>University of Melbourne, Australia</i> Hinrich Voss, <i>University of Leeds, United Kingdom</i> Habib Zitouna, <i>University of Carthage, Tunisia</i>

Review Board Ilan Alon, University of Agder, Norway Ulf Andersson, Mälardalen University, Sweden Kazuhiro Asakawa, Keio University, Japan Ari Van Assche, University of Montreal, Canada Snehal Awate, Indian School of Business, India Elitsa Banalieva, Northeastern University, USA Helena Barnard, University of Pretoria, South Africa Jonathan Beaverstock, University of Bristol, UK Stephen Buzdugan, Manchester Metropolitan University, UK Huiping Chen, Xiamen University, China John Da Silva Luiz, University of Sussex, UK John Dilyard, St. Francis College, USA Stefano Elia, Politecnico di Milano, Italy Peter Enderwick, University of Auckland, New Zealand Despoina Filiou, Manchester Metropolitan University, UK Susan Franck, American University Washington, USA Caroline Henckels, Monash University, Australia Martin Hess, University of Manchester, UK Jenny Hillemann, Vrije University, Belgium Rory Horner, University of Manchester, UK Kevin Ibeh, Birkbeck, University of London, UK Kathryn Lavelle, Cape Western Reserve University, USA Andrew Mitchell, University of Melbourne, Australia Sinead Monaghan, Rutgers University, USA Mike Morris, University of Cape Town, South Africa Khalid Nadvi, University of Manchester, UK Quyen Nguyen, Henley Business School, UK Bent Petersen, Copenhagen Business School, Denmark John Ravenhill, University of Waterloo, Canada Noemi Sinkovics, University of Manchester, UK Gabrielle Suder. University of Melbourne, Australia Marjan Svetličič, University of Ljubljana, Slovenia Xiaowen Tian, Murdoch University, Australia Henry Yeung, National University of Singapore, Singapore Stefan Zagelmeyer, University of Manchester, UK Ivo Zander, University of Stockholm, Sweden

EDITORIAL STATEMENT

*Transnational Corporations*¹ is a longstanding policy-oriented refereed research journal on issues related to investment, multinational enterprises and development. It is an official journal of the United Nations, managed by the United Nations Conference on Trade and Development (UNCTAD). As such it has a global reach, a strong development policy imprint, and high potential for impact beyond the scholarly community.

Objectives and central terrain

The journal aims to advance academically rigorous research to inform policy dialogue among and across the business, civil society and policymaking communities. Its central research question – feeding into policymaking at subnational, national and international levels – is how to make international investment and multinational enterprises contribute to sustainable development. It invites contributions that provide state-of-theart knowledge and understanding of the activities conducted by, and the impact of multinational enterprises and other international investors, considering economic, legal, institutional, social, environmental or cultural aspects. Only contributions that draw clear policy conclusions from the research findings will be considered.

Grand challenges and the need for multiple lenses

The scale and complexities of the "grand challenges" faced by the international community, such as climate change, poverty, inequality, food security, health crises, and migration – as embodied in the United Nations' Sustainable Development Goals (SDGs) – are enormous. These challenges, combined with the impact of disruptive technologies on business, rapidly evolving trends in international production and global value chains, new emerging-market players and new types of investors and investment, make it imperative that policymakers tap a wide range of research fields. Therefore, the journal welcomes submissions from a variety of disciplines, including international business, innovation, development studies, international law, economics, political science, international finance, political economy and economic geography. However, submissions should be accessible across disciplines (as a non-specialized journal idiosyncratic research should be avoided); interdisciplinary work is especially welcomed. The journal embraces both quantitative and qualitative research methods, and multiple levels of analyses at macro, industry, firm or individual/group level.

Inclusive: multiple contributors, types of contributions and angles

Transnational Corporations aims to provide a bridge between academia and the policymaking community. It publishes academically rigorous, research-underpinned

¹ Previously: The CTC Reporter. In the past, the Programme on Transnational Corporations was carried out by the United Nations Centre on Transnational Corporations (1975–1992) and by the Transnational Corporations and Management Division of the United Nations Department of Economic and Social Development (1992–1993).

and impactful contributions for evidence-based policy-making, including lessons learned from experiences in different societies and economies, both in developed and developing-country contexts. It welcomes contributions from the academic community, policymakers, research institutes, international organisations, and others. Contributions to the advancement and revision of theories, frameworks and methods are welcomed as long as they are relevant for shedding new light on the investigation of investment for development, such as advancing UNCTAD's *Investment Policy Framework for Sustainable Development*.

The journal publishes original research articles, perspective papers, state-of-the art review articles, point-counterpoint essays, research notes and book reviews. All papers are double blind reviewed and, in line with the aims and mission of the journal, each paper is reviewed by academic experts and experts from the policymaking community to ensure high-quality impactful publications that are both academically rigorous and policy relevant. In addition, the journal features synopses of major UN reports on investment, and periodic reviews of upcoming investment-related issues of interest to the policy and research community.

Unique benefits for authors: direct impact on policymaking processes

Through UNCTAD's wider development community and its global network of investment stakeholders, the journal reaches a large audience of academics, business leaders and, above all, policymakers. UNCTAD's role as the focal point in the United Nations system for investment issues guarantees that its contents gain significant visibility and contribute to debates in global conferences and intergovernmental meetings, including the biennial *World Investment Forum* and the *Investment and Enterprise Commission*. The work published in *Transnational Corporations* feeds directly into UNCTAD's various programmes related to investment for development, including its flagship product, the annual *World Investment Report*, and its technical assistance work (investment policies reviews, investment promotion and facilitation and investment treaty negotiations) in over 160 countries and regional organisations. The journal thus provides a unique venue for authors' academic work to contribute to, and impact on, national and international policymaking.

预览已结束,完整报告链接和二维码如下:

https://www.yunbaogao.cn/report/index/report?reportId=5_9060

