

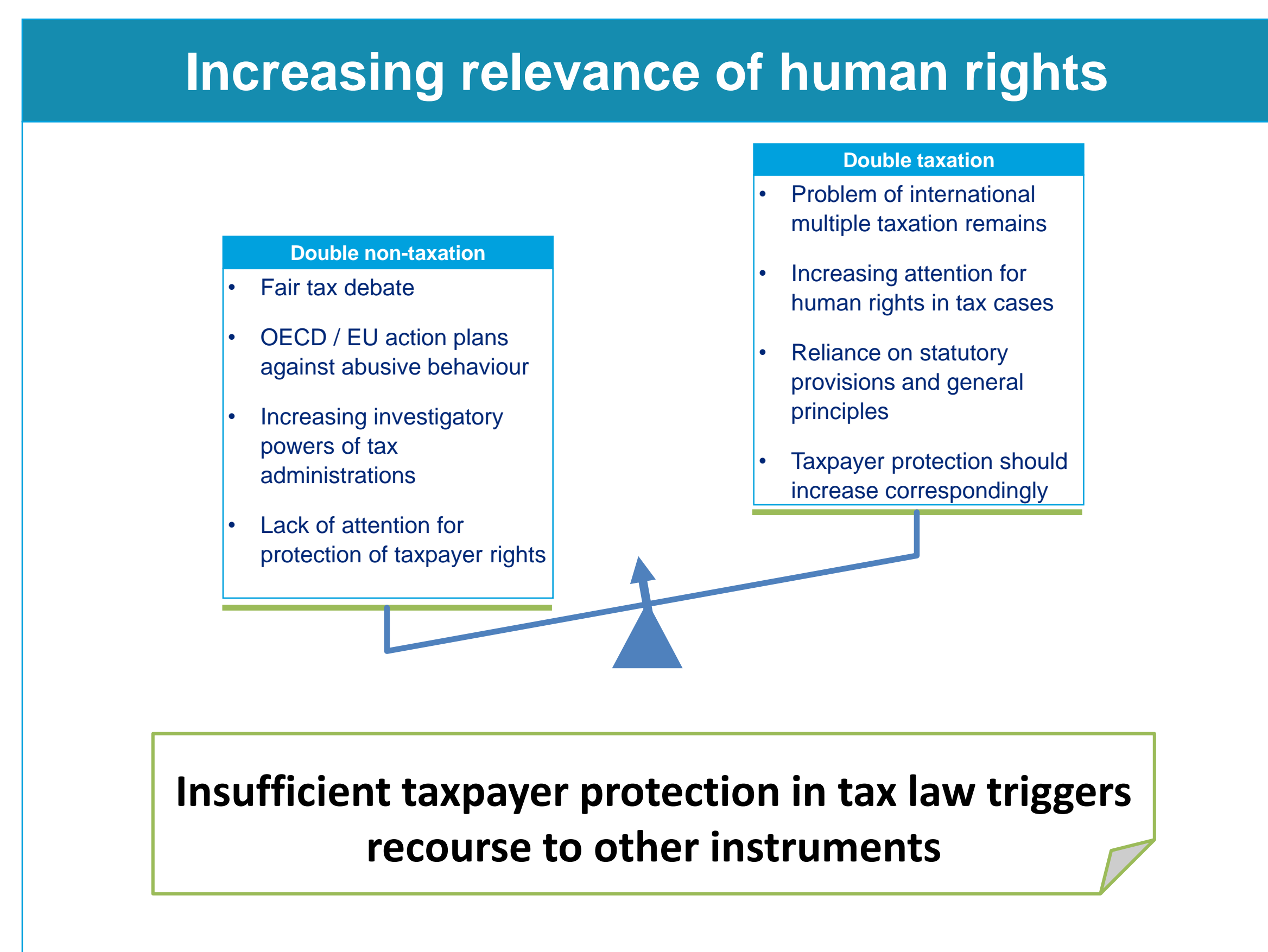
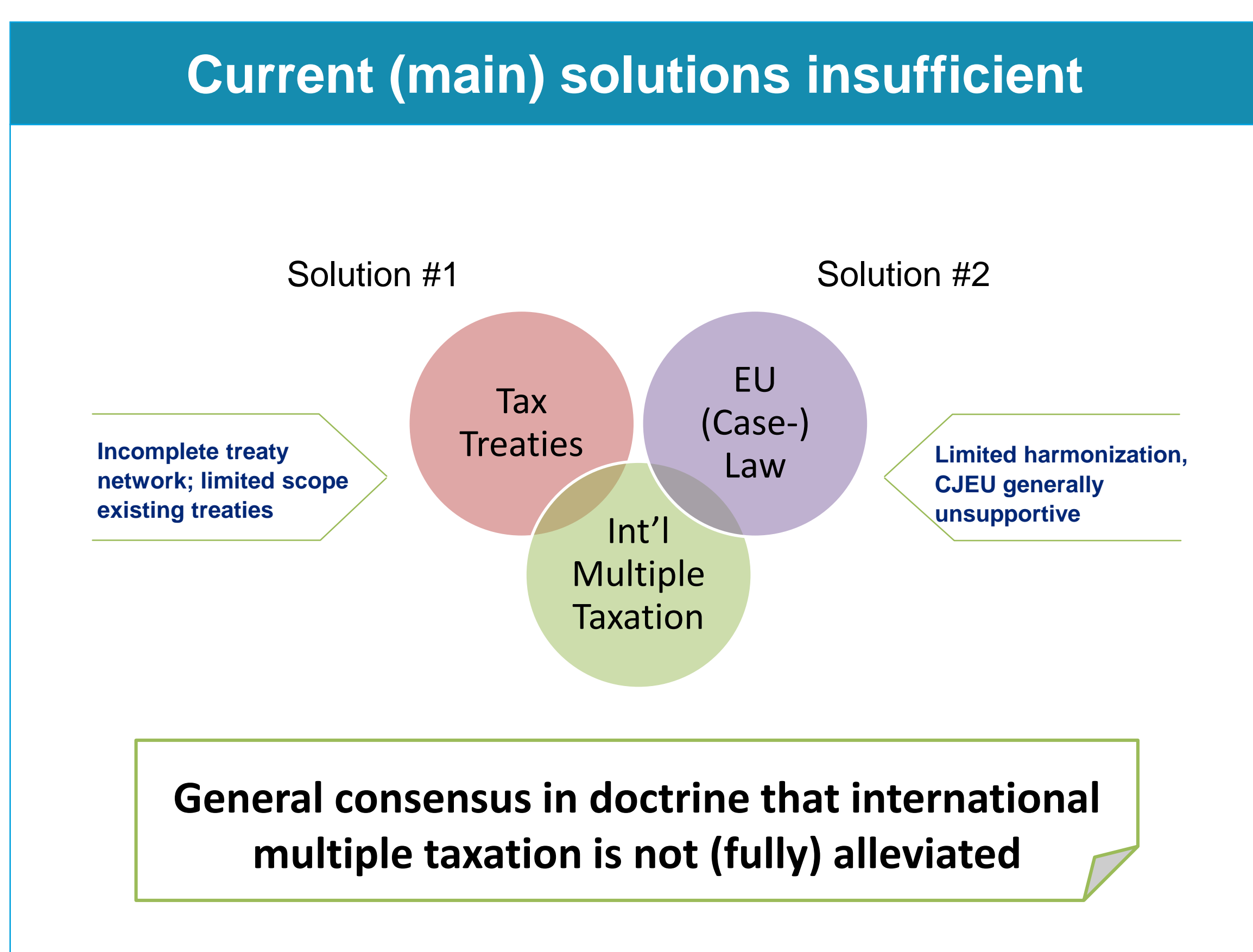
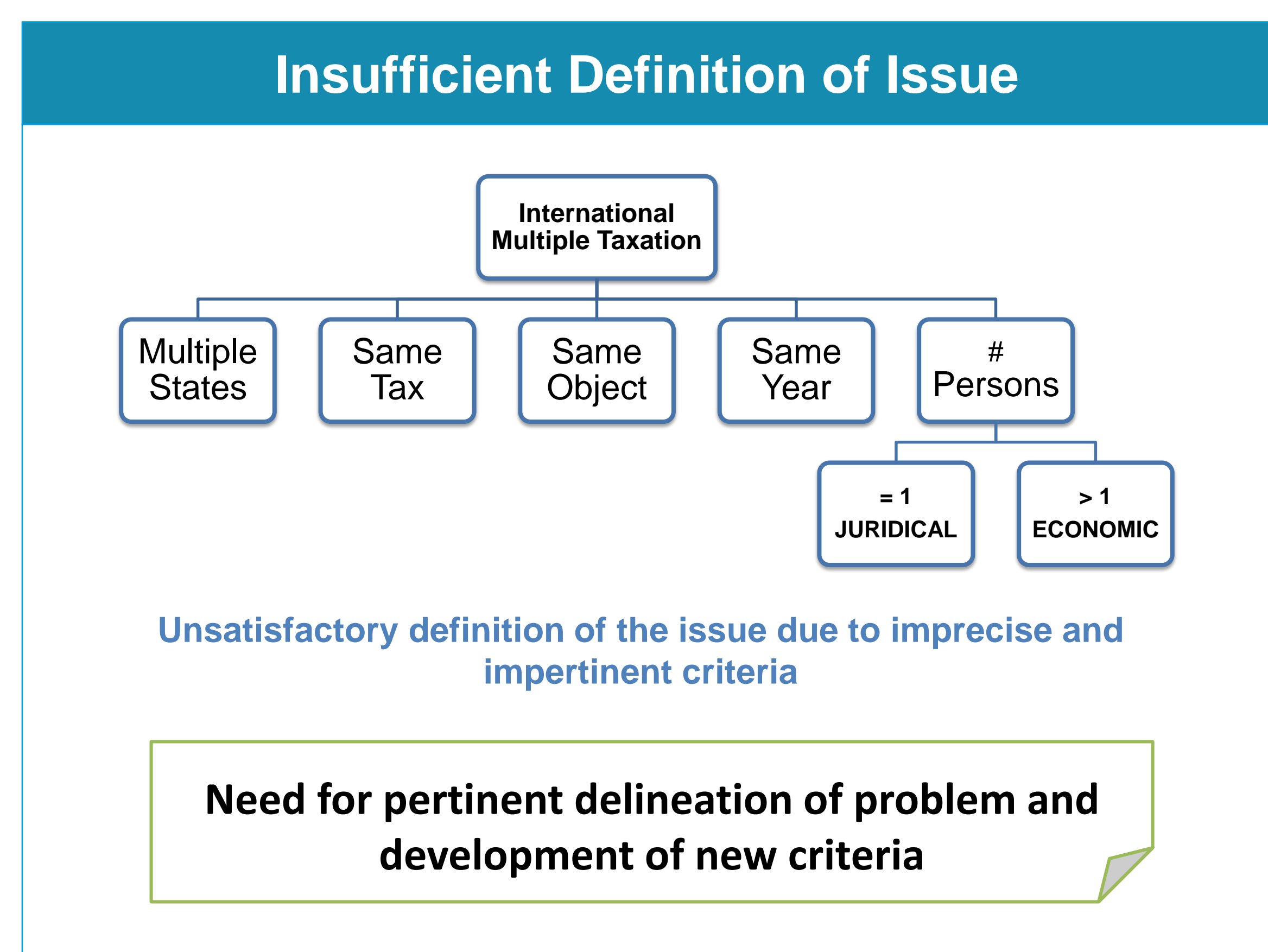
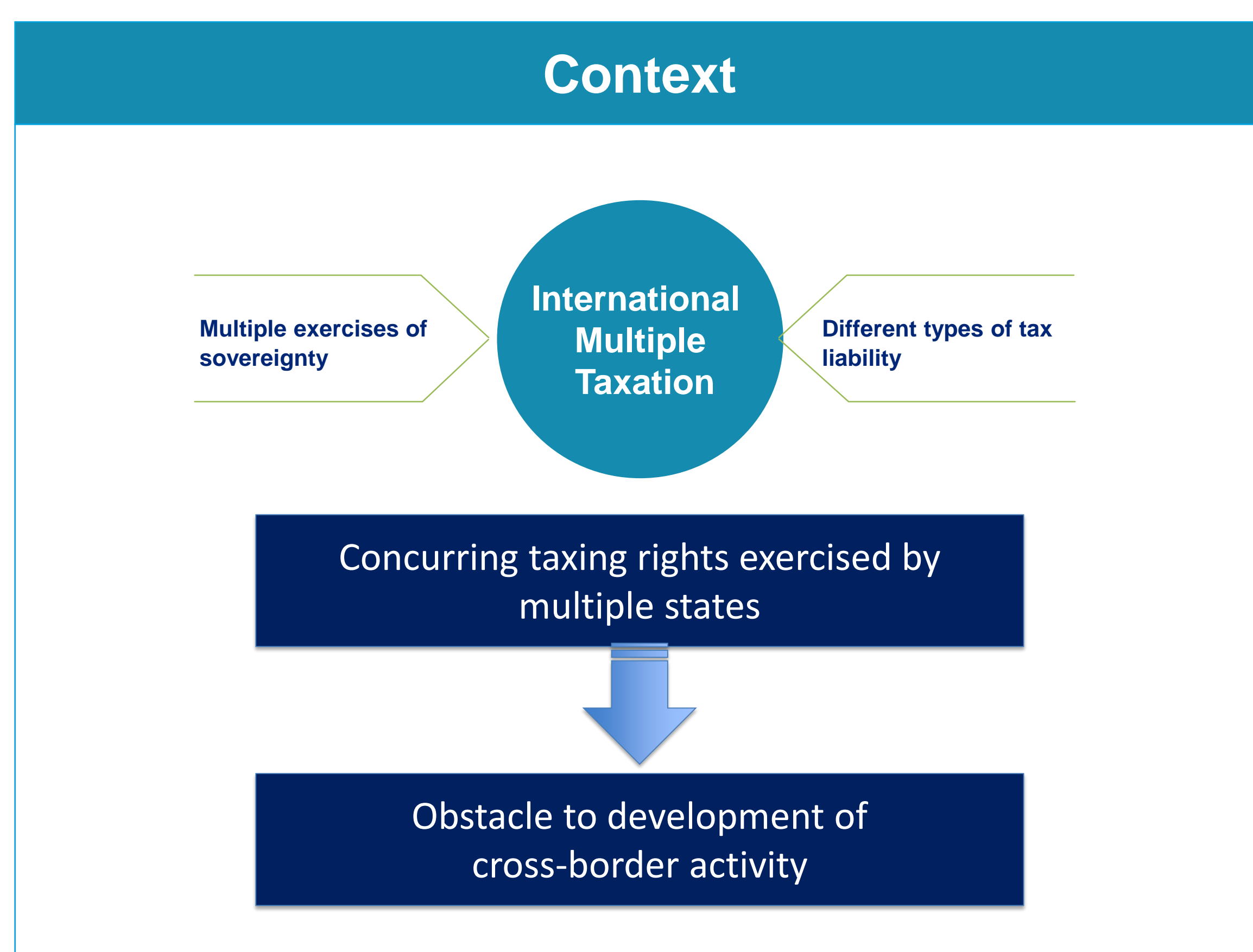
# Excessive International Taxation

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- ### Research questions
- 1) What are the relevant external limitations to the exercise of fiscal sovereignty with a view to limiting international multiple taxation?
  - 2) On the basis of the limitations under (1), which are the relevant criteria when dealing with cases of international multiple taxation (i.e. when is international taxation *excessive*)?

