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The Transformation of International Tax

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The recession of 2008 precipitated a political crisis that motivated an unprecedented international project to curb corporate tax dodging. This Article argues, contrary to dominant scholarly views, that this effort transformed international tax—changing its participants, agenda, institutions, norms, and even its legal forms. Perhaps most important, efforts to close corporate tax loopholes widened a rift over revenues that threatens a hundred-year-old tax treaty framework. This Article identifies and critically evaluates these changes.

International Transformative Constitutionalism in Latin America

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This Article analyzes the rise of international transformative constitutionalism in Latin America and responds to some of the challenges to its legitimacy and effectiveness. It focuses on the practice of the Inter-American Court of Human Rights (IACtHR), the decisions and procedures of which constitute a small, but vibrant and essential, part of a wider Latin American community of human rights—a diverse group of actors who confront violence, social exclusion, and weak institutions through legal means.

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