

MICHIGAN LEGAL STUDIES

COMPARATIVE

CONFLICT RESOLUTION PROCEDURES

IN TAXATION

An Analytic Comparative Study

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**COMPARATIVE
CONFLICT RESOLUTION PROCEDURES
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An Analytic Comparative Study

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The five distinguished foreign tax experts who prepared, respectively, the analyses of the dispute-resolving process followed in the five European countries covered here have no responsibility whatsoever for the analytical or critical comparison which appears in PART ONE. Their individual country-by-country analyses—set forth in PARTS TWO through SIX* and geared to a common outline—were used by me in comparing analytically, in PART ONE, the merits of the structural arrangements, practices, and procedures of the five European countries, both *inter se* and with those of the United States. Indeed, because all but one of the European authors continue to hold high posts in their respective tax administrations, copies of PART ONE deliberately were not made available to them prior to publication. In consequence, I assume entire responsibility for any erroneous interpretations of their analyses which may appear in PART ONE.

Elizabeth G. Brown, Research Associate, The University of Michigan Law School, assisted in my work on PART ONE, suggested changes in the initial drafts prepared by each of the European authors, and translated PART THREE covering France.

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