

Abstract

The first part of the paper explores the question of interpretation of legal rules and the problem of avoidance and game-playing. The paper re-examines the issue of the indeterminacy of rules and relocates it within the context of professional and regulatory practices. In the second part the analysis is applied to income taxation, in particular to sketch out how the international tax system has been constructed through the interaction of contending views of fairness in the allocation of tax jurisdiction, while in the process becoming refined into a formalist and technicist process of game-playing. The final section then considers some of the current proposals for improving tax compliance, in particular by reducing complexity and the use of broad principles.