The Relevance of WTO Law for Tax Matters

edited by

Judith Herdin-Winter
Ines Hofbauer
## Table of Content

Series Editor's Foreword ................................................................. 5  
Editors' Preface ................................................................. 7  
List of Abbreviations ......................................................... 13  

### I. General Overview

**Antonio Grimaldo Monroy**  
The Relevance of WTO Law for International Tax Law ................. 19  

### II. Non-Discrimination in WTO Law

**Stefan Falis**  
The Applicability of Art. I and Art. III GATT to Direct Taxes ............ 37  

**Chandrajit Singh**  
Non-Discrimination in Tax Matters in the GATT – National Treatment .. 49  

**Michael Schyle**  
Most Favoured Nation Treatment in Tax Matters in the GATT .......... 73  

**Monroe Olsen**  
GATS – National Treatment and Taxation ........................................ 103  

**Franco Falzon**  
Most-Favoured-Nation Treatment in the GATS and its Effect on Direct Taxation .................................................................................. 123  

**Robert Kovačič**  
The Influence of Exemptions from Article II (MFN) GATS on Taxes ..... 149  

**Paula Galán**  
The Meaning of “Arbitrary and Unjustifiable Discrimination” and “Disguised Restriction” ......................................................................... 181  

**Sushil Kumar**  
Scope of Art. XIV:d and Art. XIV:e GATS ........................................ 213  

**Christoph Nauer**  
National Treatment in the GATT and the GATS Compared to Non-Discrimination in DTC – Similarities and Differences ................................. 231
Table of Content

Sandra Huber
The Most-Favored-Nation Principle in WTO and DTC Law – Similarities and Differences ................................................................. 251

Kärt Anna Maire Kelder
The National Treatment Principle in EC Law and WTO Law: Similarities and Differences ................................................................. 277

Claudia Thierrichter
The Most Favoured Nation Principle in WTO and EC Law – Similarities and Differences ................................................................. 297

III. The Treatment of Subsidies under WTO Law

Zibin Zhou
The Definition of Subsidies under the SCM Agreement .............................. 313

Vasko Pejkov
Changes in the Legal Order of the United States after the FSC and ETI Decisions and Conformity with WTO Law of the New Regulations ....... 333

Lubica Adame
State Aid Rules vs. Subsidies and Countervailing Measures ........................ 359

Olga Foltyn
The Exemption Method and Fictitious Tax Credit as a Prohibited Subsidy under WTO Law ................................................................. 375

Lingbo Lu
WTO-Compatibility of Harmful Tax Practices ............................................ 391

IV. WTO Law versus EC Law

Sebastian Paulitsch
The Status/Competence of the European Union within the WTO ............. 411

Vesna Radovanović
Free Movement of Goods and Prohibition of Discriminatory Taxation under EC and WTO Law ................................................................. 433

Martina Prokesch-Schachner
Freedom of Establishment and Freedom to Provide Services under EC and WTO Law ................................................................. 457
<table>
<thead>
<tr>
<th>Author</th>
<th>Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ingo Tessmer</td>
<td>Do the Bilateral Treaties between the European Union and Switzerland Violate WTO Law?</td>
<td>473</td>
</tr>
<tr>
<td>Rainer Hepberger</td>
<td>Direct Tax Cases in WTO Dispute Settlement</td>
<td>493</td>
</tr>
<tr>
<td>Robert Desax</td>
<td>Taxpayer Status in the Course of Dispute Settlement under WTO Law</td>
<td>515</td>
</tr>
<tr>
<td>Franz Koppensteiner</td>
<td>The Binding Effect of Panel and Appellate Body Decisions in WTO Law</td>
<td>533</td>
</tr>
<tr>
<td>Sanjeev Sharma</td>
<td>The Interaction of Mutual Agreement Procedures and Art. XXII: 3 GATS</td>
<td>551</td>
</tr>
<tr>
<td>List of Authors</td>
<td></td>
<td>599</td>
</tr>
</tbody>
</table>