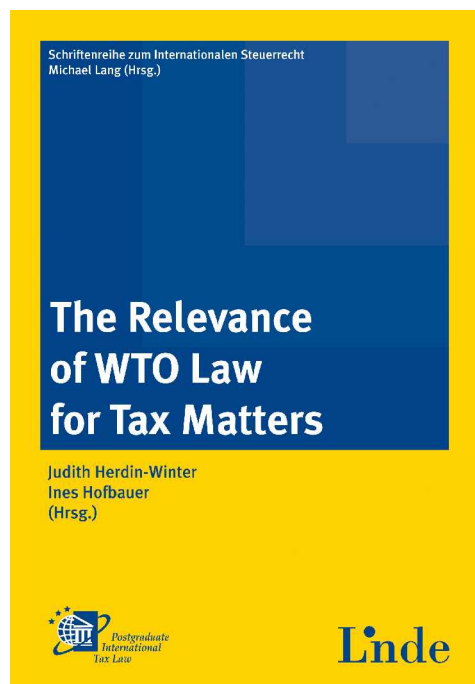


# The Relevance of WTO Law for Tax Matters



Tax scientists and tax practitioners are in recent years more and more aware of the fact that WTO law may have an influence on national and international tax law. This holds not only true for indirect taxes and tax subsidies but also for direct taxes. The WTO Agreements contain several explicit provisions on the subject of direct and indirect taxes or even on its delimitation from tax treaty law. This entails overlappings particularly with regard to the law of subsidies, prohibitions of discrimination, and most-favored-nation obligations.

This volume is dedicated to the analysis of the intersection between WTO law on the one hand and national, international and European tax law on the other hand. It aims at highlighting the concept of non-discrimination under GATT and GATS and its tax-relevant carve-out provisions. Furthermore, this volume strives to analyze similarities and differences of the non-discrimination principle to the one to be found under DTC and European tax law. An additional goal is to examine subsidies under WTO law and to confront it e.g. with the European State Aid Rules or with the OECD's and EU's Harmful Tax Competition Projects. Lastly, a number of these are dedicated to dispute settlement under WTO law.

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**Mag. Judith Herdin-Winter**, Division for International Tax Law, Federal Ministry of Finance, Austria; Lecturer at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration.

**MMag. Dr. Ines Hofbauer**, working for Leitner + Leitner, Vienna; Lecturer at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration.

## Bestellschein Fax +43 (1) 246 30-53

Ich / Wir bestelle(n) hiermit umgehend direkt durch die Linde Verlag Wien GmbH, Scheydgasse 24, 1210 Wien,  
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Scheydgasse 24  
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