

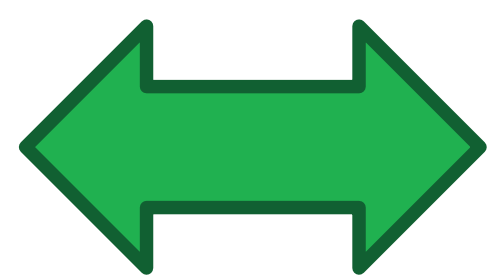
Non-Discrimination in International Tax Law

In the Light of the Non-Discrimination Concepts in European, WTO and Human Rights Law

NON-DISCRIMINATION CONCEPTS IN CONSTITUTIONAL, EUROPEAN & INTERN. LAW

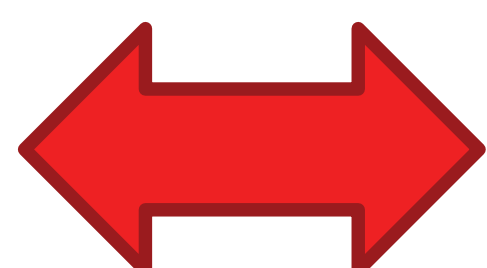
NON-DISCRIMINATION CONCEPT IN INTERNATIONAL TAX TREATY LAW

Comparability ?



Comparability ?

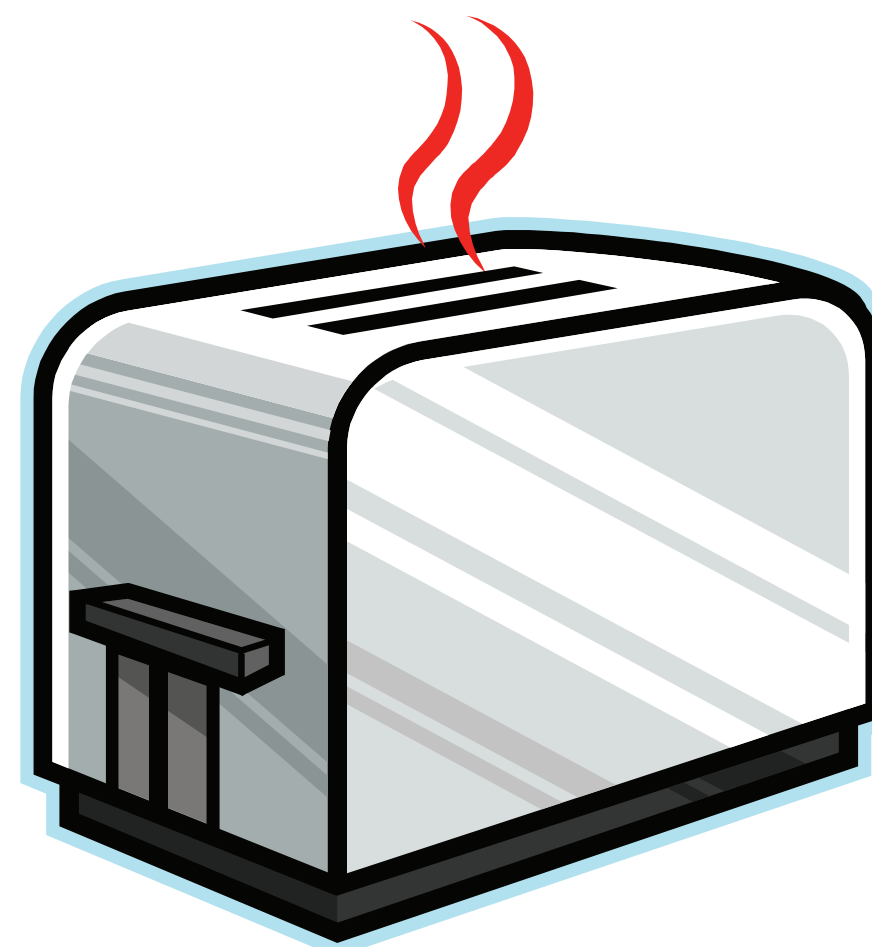
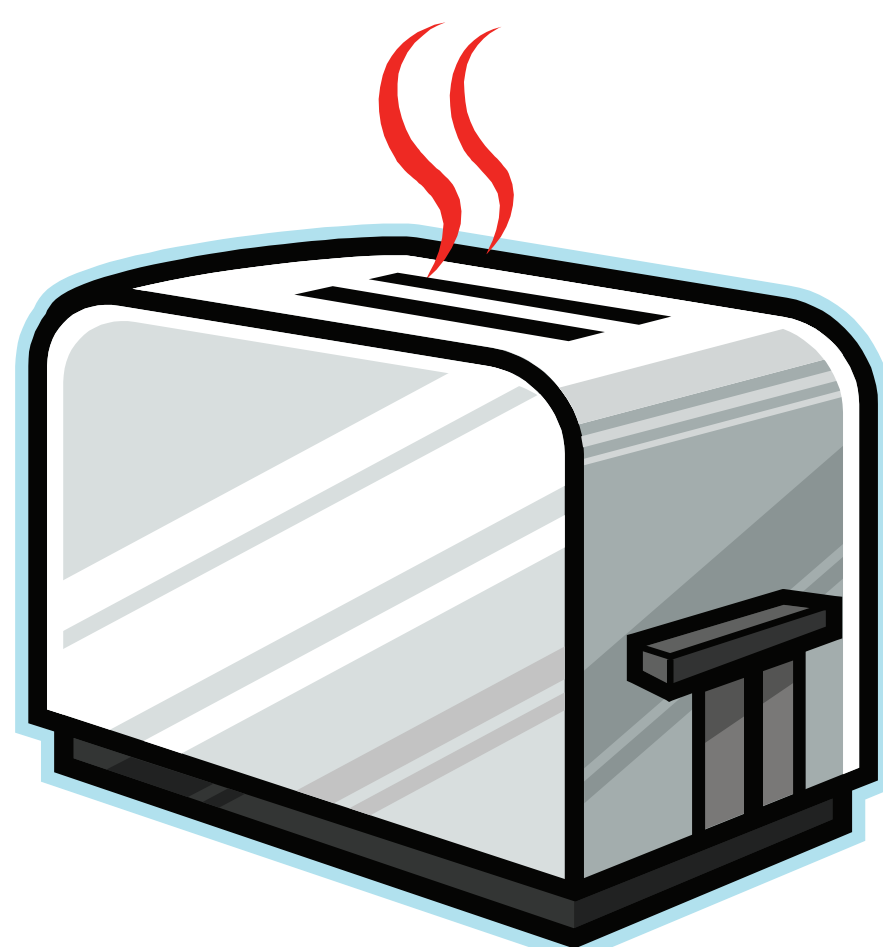
Justification ?



What is the difference between comparability and justification?



€ 30

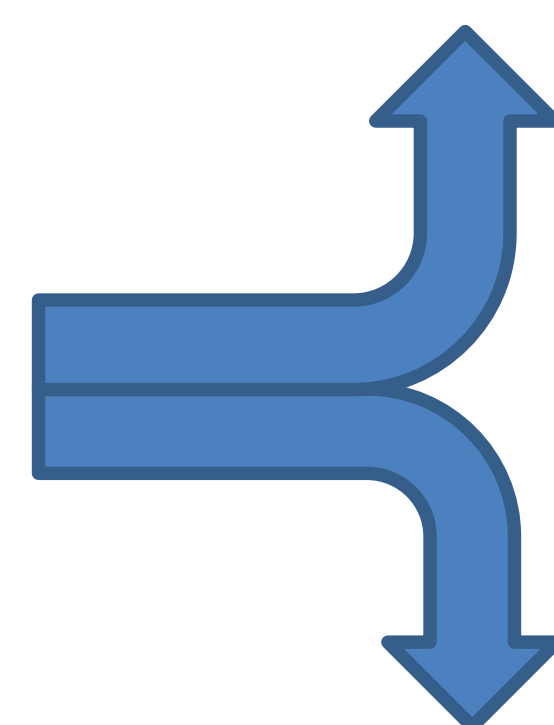


€ 40

... comparable or not comparable?

§§ → + € 10 tax!

- Prevention of price dumping
- Protection of domestic industry



... justified?