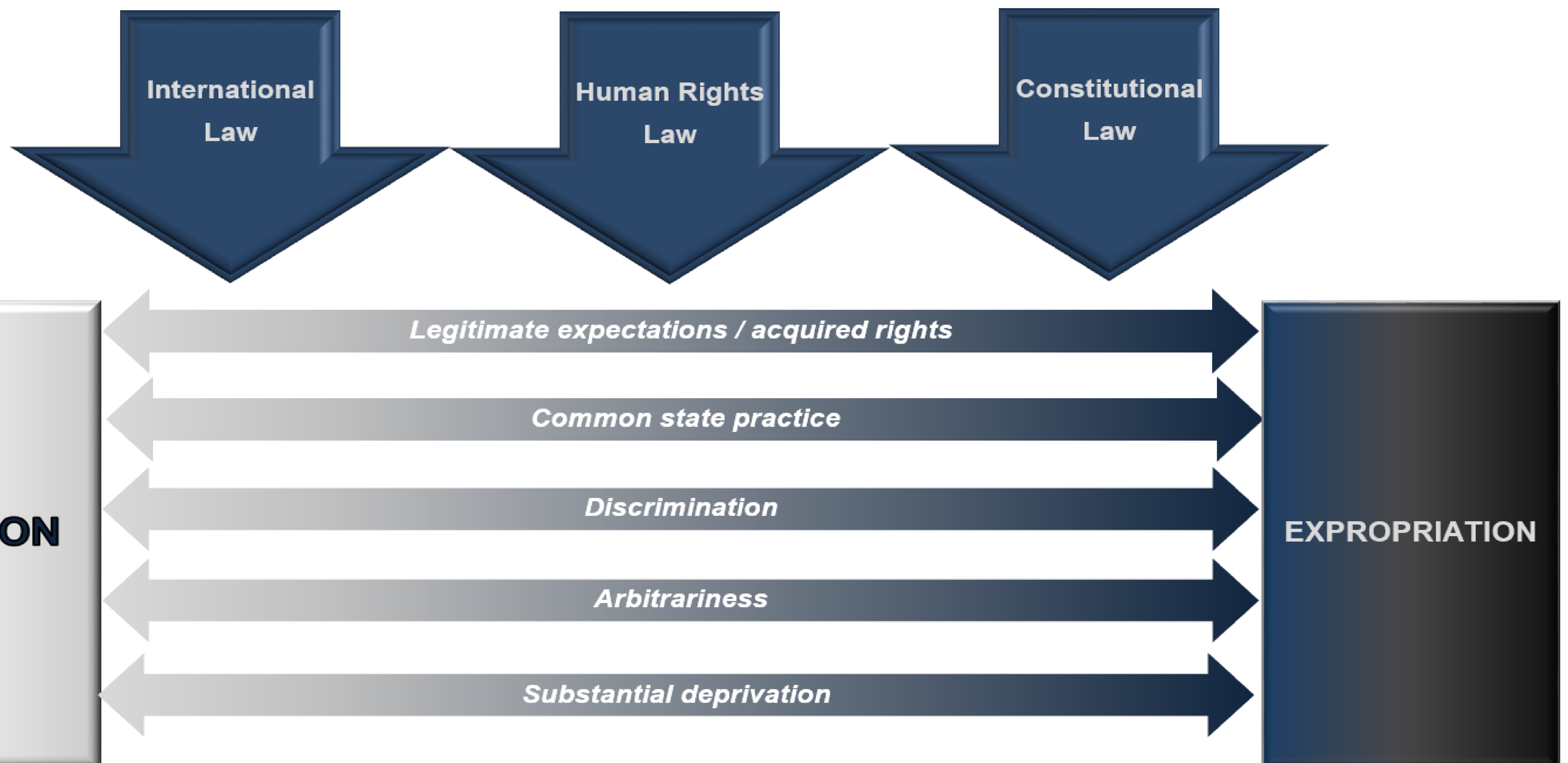


«Taxation as Indirect Expropriation under Bilateral Investment Treaties»

DIBT
Doctorate in International
Business Taxation

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Research Question

➤ **How may taxes which amount to indirect expropriation be distinguished from legitimate fiscal measures under bilateral investment treaties?**

Methodology

➤ The project adopts a comparative public law methodology for an in-depth study of the two independent disciplines of law, namely international investment law and international tax law.
➤ A diverse and comprehensive analysis by combining comparative domestic, European and international approaches.

Aims of this project

➤ To conduct an in-depth and comprehensive analysis of the concept of indirect expropriation in bilateral investment treaties from a tax perspective.
➤ To develop a conceptual framework in order to analyze the distinction between a state's legitimate execution of fiscal sovereignty and an expropriatory measure which is disguised under taxation.
➤ To examine tax measures which constitute indirect expropriation via a thorough analysis of the systematic similarities to and differences from abusive, illegitimate or disproportionate taxes.