Fundamental conflicts of international legal frameworks in the area of Harmful Tax Competition
A matter of institutional design

Multilateral

- International Tax Institutional Design
  - WTO
    - GATT / GATS / ASCM
  - OECD
    - FHTP
    - BEPS Action 5
  - EU
    - CoC / State Aid
  - BITs

- Principles on Harmful Tax Competition
  - WTO
    - Non-discrimination
      - Most-Favoured-Nation
      - National Treatment
      - Subsidies
    - WTO Appellate Body
    - Panama vs. Argentina (Black lists, WTH, Deductibility)
    - FSC + Aircraft Industry cases = WTO discipline on R&D subsidies?
  - OECD
    - Coordination
      - Transparency
      - Substantial activity
    - OECD Soft Law? Implementation in domestic legislation
  - EU
    - Level playing field within the common market
      - Protection of tax base
      - Protection of competition
    - EU Supranational + Soft Law CJEU
    - Micula case
  - BITs
    - Protection of legal certainty
    - BITs Arbitral bodies

Bilateral

- Is there a conflict between the different frameworks?
- Does this experience shed light into the dynamics of the international tax institutional design?
- What are the legal solutions for those conflicts?