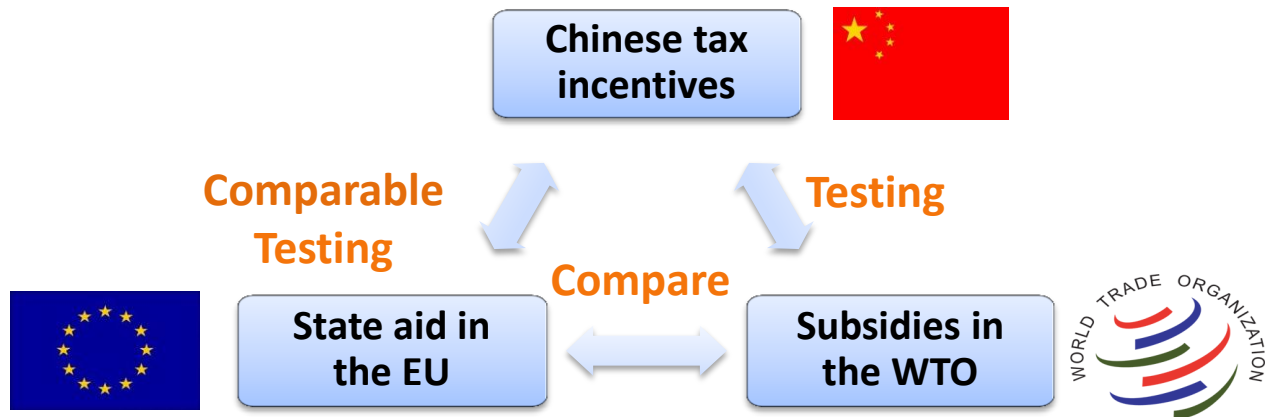


# The Relationship between *Chinese Tax Incentives* and *Subsidy Rules* in the World Trade Organization, with Reference to *State Aid Law* in the European Union



## Research Question:

***What is and what should be*** China's position towards tax incentives in the international trade domain based on comparative studies between Chinese tax incentives and subsidy rules in the WTO, respectively EU State aid law?

## Outline of the research

- **Overview** on subsidies and tax incentives (economic analysis)
- **Benchmark** (external and internal benchmark)
- **Introduction** on Chinese tax incentives
- **Testing** Chinese tax incentives with rules
- **Rethinking** on reasons for differences (e.g. cultural differences between China and the West)
- **Recommendations** for Chinese tax incentives
- **Further thoughts** on the interaction between subsidies in the WTO and EU State aid

## Open Questions:

