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.