

KATERINA PERROU  
TAXPAYER'S PARTICIPATION IN  
DTC DISPUTE RESOLUTION

General  
Int'l Law

"Diplomatic Protection" - not suitable for tax disputes

Human  
Rights

Access to domestic courts:  
one is none; two is too many

Nature and characteristics of int'l taxation disputes

Taxpayers should be a party in DTCs' MAP and arbitration procedures

Individual access to MAP & Arbitration:  
N/A

Comparative analysis - International Investment

Int'l law does not prohibit AND fair trial requires



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