

## **IFA 75<sup>th</sup> Annual Congress Cancun, Mexico**

### **Seminar G**

#### **Non-discrimination rules (direct and indirect)**

**Chair:** Alexander Rust (Austria)

#### **Short description**

The core focus of this seminar is the link of tax treaties with regional cooperation and explore these links with “non tax areas” The seminar will revisit the two non-discrimination rules (direct and indirect) and analyse its two constitutive elements (i.e., comparability and the existence of different treatment). Also, whether a domestic measure that is at first deemed discriminatory may be justified on the basis of BEPS and/or EU law, will be discussed.