



**SOUTH ASIAN UNIVERSITY**  
**Faculty of Legal Studies**  
**Ph.D.**  
**2019-2020**  
**Monsoon Semester (First)**  
**Course Information**

Course Title: International Economic Law

Course Code:

Course instructors: Dr Sai Ramani Garimella & Dr Prabhash Ranjan (in order of course administration)

Course Duration: One Semester

Credit Units: 4

Medium of Instruction: English

Prerequisites: Nil

Precursors: Nil

Equivalent Courses: N/A

WTO AB Impasse – the concerns – Is Article 25, DSU Arbitration an interesting option?

#### Preliminary Readings

Akhil Raina, “Meditations in an Emergency: The Appellate Body Deadlock – What it is, Why it is a Problem, and What to do About it”, (2018) Leuven Centre For Global Governance Studies (KU Leuven).

Bashar H Malkawi, “Can Article 25 Arbitration Serve as a Temporary Alternative to WTO Dispute Settlement Process?”, January 5, 2019 <http://arbitrationblog.kluwerarbitration.com/2019/01/05/can-article-25-arbitration-serve-as-a-temporary-alternative-to-wto-dispute-settlement-process/>

#### Core Readings

Andrew Lang, “The Judicial Sensibility of the WTO Appellate Body”, (2016) 27(4) *EJIL* 1095.

Jennifer Hillman, “Three Approaches to Fixing the World Trade Organization’s Appellate Body: the Good, the Bad and the Ugly?” <https://www.law.georgetown.edu/wp-content/uploads/2018/12/Hillman-Good-Bad-Ugly-Fix-to-WTO-AB.pdf>

Tetyana Payosova, Gary Clyde Hufbauer, and Jeffrey J. Schott, “The Dispute Settlement Crisis in the World Trade Organization: Causes and Cures” (2018) Peterson Institute for International Economics WP <https://www.piie.com/system/files/documents/pb18-5.pdf>

Clement Marquet, “Crisis at the Appellate Body: Towards More or Less Consent in WTO Adjudication?” (June 1, 2018). Society of International Economic Law (SIEL), Sixth Biennial Global Conference. Available at SSRN: <https://ssrn.com/abstract=3217863>

Oisín Suttle, “Rules and Values in International Adjudication: The Case of the WTO Appellate Body” (2019) 68 *ICLQ* 399

Geraldo Vidigal, “Addressing the Appellate Body Crisis: A Plurilateral Solution?” (April 1, 2019). Available at SSRN: <https://ssrn.com/abstract=3359555>

Jens Hillebrand Pohl, “Blueprint for a Plurilateral WTO Arbitration Agreement Under Article 25 of the Dispute Settlement Understanding” (April 29, 2018). Available at SSRN: <https://ssrn.com/abstract=3170510>

#### Week 2

Special and Differential Treatment in the WTO – The Enabling Clause – The Generalised System of Preferences

#### Preliminary Readings

Alexander Keck and Patrick Low, “Special and Differential Treatment in the WTO: Why, When and How?” (January 2004) *WTO Staff Working Paper No. ERSD-2004-03*. Available at SSRN: <https://ssrn.com/abstract=901629>

Biswajit Dhar & Abhik Majumdar “The India-EC GSP Dispute: The Issues and the Process” (2006) ICTSD Asia Dialogue on WTO Dispute Settlement and Sustainable Development [https://www.ictsd.org/sites/default/files/downloads/2013/02/the-india-ec-gsp-dispute\\_dhar-and-majumdar.pdf](https://www.ictsd.org/sites/default/files/downloads/2013/02/the-india-ec-gsp-dispute_dhar-and-majumdar.pdf)

#### Core Readings

Lorand Bartels, “The WTO Enabling Clause and Positive Conditionality in the European Community’s GSP Program”, (2003) 6 *Journal of International Economic Law* 507.

Jennifer L. Stamberger, “The Legality of Conditional Preferences to Developing Countries under the GATT Enabling Clause” (2003) 4 *Chicago Journal of International Law* 607.

Gene M Grossman Alan O Sykes, “A preference for development: the law and economics of GSP” (2005) 4(1) *World Trade Review* 41.

Matthew G. Snyder, GSP and Development: Increasing the Effectiveness of Nonreciprocal Preferences, (2012) 33 *Michigan Journal of International Law* 821.

Week 3-5

International Tax Law – tax base – sources of international tax principles – tax treaties and agreements – OECD-BEPS project – UN Model Double Taxation Convention – comparative analysis - transfer pricing and the concept of permanent establishment (PE)

Understanding the problem of tax avoidance and how transparency can help

UK v Amazon

<https://www.youtube.com/watch?v=cETKO42wMOs>

Prem Sikka, “No Accounting for Tax Avoidance” (2015) 86(3) *The Political Quarterly* [https://www.researchgate.net/publication/277253155\\_No\\_Accounting\\_for\\_Tax\\_Avoidance](https://www.researchgate.net/publication/277253155_No_Accounting_for_Tax_Avoidance)

Achim Pross. “How Tax Transparency Went Global – the New Automatic Exchange Standard: from concept to reality”

Core Readings

Brian Arnolds, “An introduction to tax treaties” [https://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT\\_Introduction\\_Eng.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2015/10/TT_Introduction_Eng.pdf)

United Nations Model Double Taxation Convention between Developed and Developing Countries [https://www.un.org/esa/ffd/wp-content/uploads/2014/09/UN\\_Model\\_2011\\_Update.pdf](https://www.un.org/esa/ffd/wp-content/uploads/2014/09/UN_Model_2011_Update.pdf)

Madalina Cotrut (ed.) *International Tax Structures in the BEPS Era: An Analysis of Anti-Abuse Measures Vol.2* (IBFD, 2015)

Andrew P Morris, Lotta Moberg, “Cartelizing Taxes: Understanding the OECD’s Campaign against “Harmful Tax Competition” (2012) 4(1) *Columbia Journal of Tax Law* 1

Gillian Brock and Hamish Russell , “Abusive Tax Avoidance and Institutional Corruption: The Responsibilities of Tax Professionals” (2015) *Harvard University Edmond J. Safra Research Lab Working Papers*, No. 57

Hugh J. Ault, “Some Reflections on the OECD and the Sources of International Tax Principles” (2013) *Max Planck Institute for Tax Law and Public Finance Working Paper 2013 – 03*.

Julia Braun & Alfons Weichenrieder, “Does Exchange of Information between Tax Authorities Influence Multinationals’ Use of Tax Havens?” (2015) SAFE working paper No. 89, Available at SSRN: <https://ssrn.com/abstract=2573596>

Michael P. Devereux & John Vella, “Are We Heading Towards a Corporate Tax System Fit for the 21st Century?” (November 20, 2014). Oxford Legal Studies Research Paper No. 88/2014. Available at SSRN: <https://ssrn.com/abstract=2532933>

Week 6

Discussion and Revision