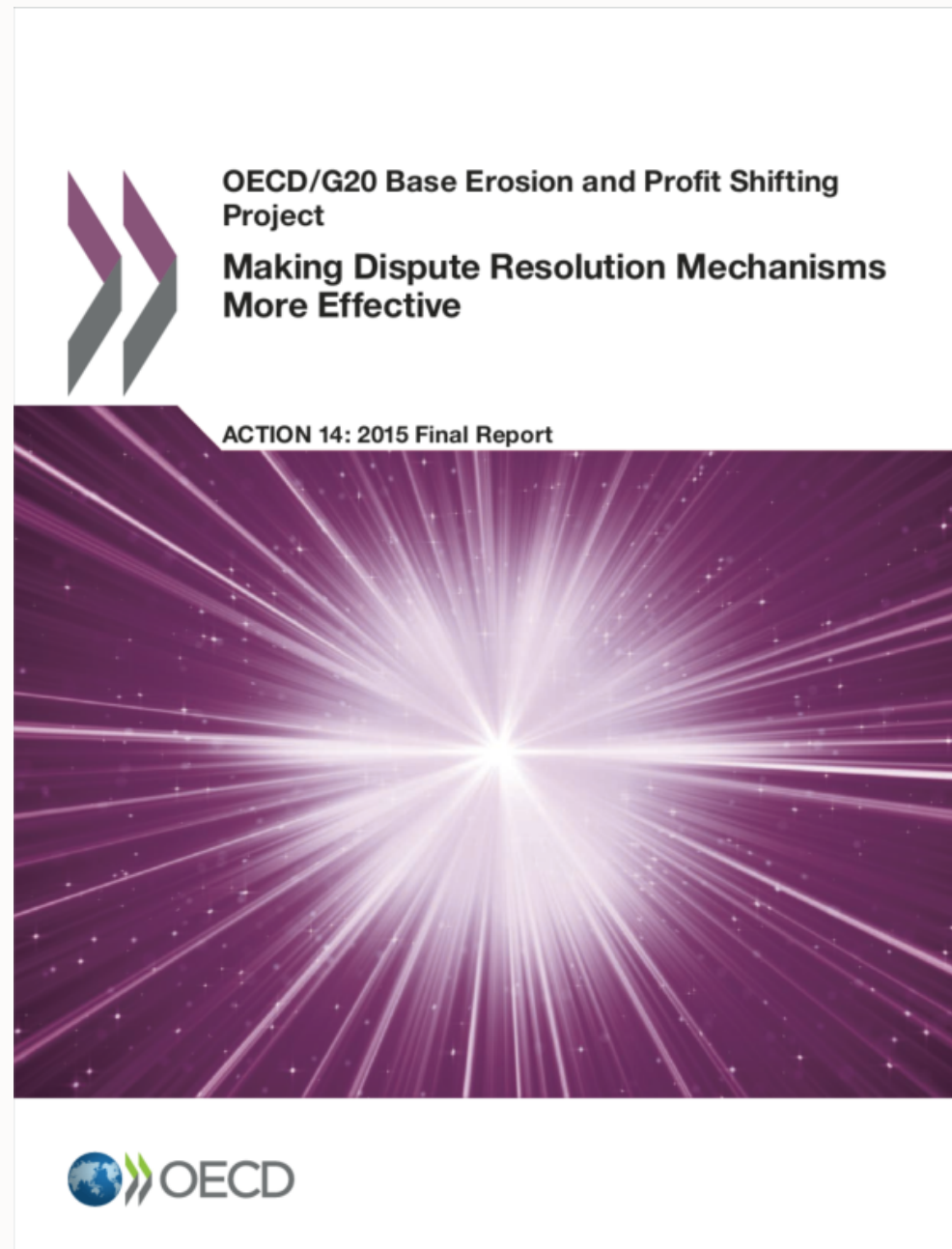


THE INTERACTION BETWEEN DOMESTIC AND INTERNATIONAL/EU DISPUTE RESOLUTION PROCEDURES



Scope: The Relationship Between International and Domestic Procedures

The parallelism between International and Domestic Proceedings

Exploring Domestic Litigation Opportunities in the Context of Dispute Resolution

The Relationship Between International and Domestic Procedures

- Analysis of difficulties arising from the coexistence of international and domestic legal frameworks
- Analysis of interaction with French Procedural Tax Law
- Examination of interaction through existing legal instruments and foundations
- Highlighting differences in interaction between various legal instruments
 - *Bilateral treaties vs. EU law*

The parallelism between International and Domestic Proceedings

- Assessment of the Request by the Competent Authority: a discretionary power?
 - *Exclusion of access: application of tax penalties?*
- Effect of the Dispute Resolution Procedure on Domestic Law
 - *Suspension of Tax Collection?*
- Outcome of the Dispute Resolution Procedure
 - *Waiver of Domestic remedies and the Right to an Effective Remedy*

Exploring Domestic Litigation Opportunities

- Implementation of the Agreement in the Domestic Legal Order
 - *Legal Nature of the Agreement?*
- Domestic Administrative and Judicial remedies: Legal foundations and Effectiveness
 - assessing taxpayers' right to access Mutual Agreement Procedures
 - administrative and judicial remedies against the mismanagement of the procedure
 - remedies against the failure or incorrect implementation of the Agreement