

# COHERENCE IN THE PUBLIC INTERNATIONAL LAW OF TAXATION: DEVELOPMENTS IN INTERNATIONAL TAXATION AND TRADE AND INVESTMENT RELATED TAXATION

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## ABSTRACT

*In this paper the disparate developments in the normative systems of world trade, international investment and international taxation are focused on from the perspective of Public International Law and the overall coherence of tax policy and practice within these systems. A particular focus from this perspective is on coherence in the different spheres of the underlying objectives of international taxation, the international economic system as a whole and national tax policy. In sum this paper examines tax provisions in bilateral investment agreements and investment chapters in free trade agreements along with the World Trade Organization (WTO) agreements against the background of international taxation in particular double taxation agreements.*

**KEYWORDS:** *international taxation, international investment law, WTO agreements, free trade agreements, double taxation agreements, bilateral investment agreements, fiscal sovereignty*

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