

State Aid, Subsidy and Tax Incentives under EU and WTO Law

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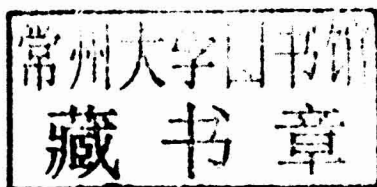
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Claire Micheau



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State Aid, Subsidy and Tax Incentives under EU and WTO Law

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VOLUME 45

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About the Author

Claire Micheau is a researcher and lecturer in European law at the University of Luxembourg. She is also civil servant at the European Commission, currently on special leave, where she has been working as a case handler and policy officer at DG Competition. She graduated with a Ph.D. in co-supervision with the University Paris 1 Panthéon-Sorbonne and University of Luxembourg. She received the highest grade (*Summa Cum Laude*) with the congratulations of the defence committee and was awarded the *Grand Prix Solennel de la Chancellerie des Universités de Paris* for the best doctoral thesis defended in 2010 and the Award for Outstanding Ph.D. by the Luxembourgish National Research Fund (FNR). She also graduated with LL.M. and qualified as an attorney at the Paris Bar. She has a background in teaching, having been a lecturer at the law departments of the universities of Paris 1 Panthéon-Sorbonne and Trinity College Dublin. She is currently an invited lecturer at several universities (including the University of Helsinki, University Paris 1 Panthéon-Sorbonne and LUMSA University in Rome). She has published various contributions in the areas of European law, State aid law and tax law.

List of Abbreviations

AB	Appellate Body
AJDA	Actualité Juridique de Droit Administratif
AoA	Agreement on Agriculture (WTO)
Art.	Article
BISD	Basic Instruments and Selected Documents (GATT)
CFI	Court of First Instance*
CJ	Court of Justice *
CJEU	Court of Justice of the European Union*
COREPER	Committee of Permanent Representatives (EU)
DISC	Domestic International Sales Corporation
DSB	Dispute Settlement Body
DSU	Dispute Settlement Understanding
e.g.	<i>exempli gratia</i> (for example)
EC	European Communities
EC Treaty	Treaty establishing the European Community
ECJ	European Court of Justice *
ECLR	European Competition Law Review
ECOFIN	Economic and Financial Affairs Council (EU)
ECSC	European Coal and Steel Community
ed., eds.	editor, editors
EEA	European Economic Area

* The designations of the European jurisdictions were modified after the Lisbon Treaty entered into force on the 1 December 2009. Therefore, in the present book, the ECJ (European Court of Justice) and the CFI (Court of First Instance) are referred respectively to the CJ (Court of Justice) and the GC (General Court) as from 1 December 2009.

List of Abbreviations

EEC	European Economic Community
ELJ	European Law Journal
ELR	European Law Review
EStAL	European State Aid law Quarterly
ETI Act	Extraterritorial Income Exclusion Act
EU	European Union
Euratom	Treaty establishing the European Atomic Energy Community
EuZW	Europäische Zeitschrift für Wirtschaftsrecht
EWS	Europäisches Wirtschafts- & Steuerrecht
FSC cases	Foreign Sales Corporations cases
GATS	General Agreement on Trade in Services
GATT 1947	General Agreement on Tariffs and Trade 1947
GATT 1994	General Agreement on Tariffs and Trade 1994
GC	General Court *
HC	Havana Charter
<i>Ibid.</i>	<i>Ibidem</i>
IBFD	International Bureau of Fiscal Documentation
i.e.	<i>id est</i> (that is)
ICJ	International Court of Justice
IRC	Internal Revenue Code (US)
ITO	International Trade Organization
JIEL	Journal of International Economic Law
JOBS Act	American Jobs Creation Act
JWT	Journal of World Trade
LGDJ	Librairie Générale de Droit et de Jurisprudence
M&A	Mergers and Acquisitions
MFN	Most-favoured-nation (clause or principle)
MIT	Massachusetts Institute of Technology
OECD	Organisation for Economic Co-operation and Development
OEEC	Organisation of European Economic Organization
OJ	Official Journal of the European Union
p., pp.	page, pages
PGE	Permanent Group of Experts
R&D	Research and Development
RTDE	Revue Trimestrielle de Droit Européen
SCM Agreement	Subsidies and Countervailing Measures Agreement

SEA	Single European Act
SGEI	Services of General Economic Interest
SMEs	Small and Medium Enterprises
TBR	Trade Barriers Regulation (EU)
TBT Agreement	Agreement on Technical Barriers to Trade (WTO)
TEU	Treaty on European Union
TFEU	Treaty on the Functioning of the European Union
TRIMs Agreement	Agreement on Trade-Related Investment Measures
UK	United Kingdom
UN	United Nations Organization
UNCTAD	UN Conference on Trade and Development
US	United States of America
v., vs.	versus
VAT	Value Added Taxes
vol.	volume
WTO	World Trade Organization
YEL	Yearbook of European Law

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I have often been surprised that the last words written by an author in the acknowledgments are the first to greet the reader. But now that it falls to me to write these final lines, it appears that the persons who have provided me with valuable assistance and made everything worthwhile are where they should be: on the first page.

This book comes from a Ph.D. thesis which was defended at the Sorbonne Law School (University Paris 1 Panthéon-Sorbonne) and the University of Luxembourg. This Ph.D. received the highest grade (*Summa Cum Laude*) with the congratulations of the defence committee and it was awarded the *Grand Prix Solennel de la Chancellerie des Universités de Paris* for the best doctoral thesis defended in 2010 and the Award for Outstanding Ph.D. by the Luxembourgish National Research Fund.

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