

Photos of Event – International Tax Law Paris Seminar June 2025





The position of CIL (incl. countermeasures) in the U.S. legal system

The U.S. Constitution

- ❑ The Supremacy Clause [Article VI, Clause 2]:
 - The U.S. domestic law and treaties are on equal footing

The U.S. case law and the American Law Institute's restatement of the law

- ❑ Later-in-time statutory law prevails over international law (only if override is explicit/clear?)

