

Washington International Law Journal

Volume 32 | Number 2

3-22-2023

Contents

Follow this and additional works at: <https://digitalcommons.law.uw.edu/wilj>



Part of the [International Law Commons](#)

Recommended Citation

Front Matter, *Contents*, 32 Wash. Int'l L.J. i (2023).

Available at: <https://digitalcommons.law.uw.edu/wilj/vol32/iss2/1>

This Front Matter is brought to you for free and open access by the Law Reviews and Journals at UW Law Digital Commons. It has been accepted for inclusion in Washington International Law Journal by an authorized editor of UW Law Digital Commons. For more information, please contact lawref@uw.edu.

WASHINGTON INTERNATIONAL LAW JOURNAL

VOLUME 32, NUMBER 2

CONTENTS

INTRODUCTION

Foreword *Jacob Walker* vi

ARTICLES

Rights-Based Boundaries of Unilateral
Sanctions *Seyed Mohsen Rowhani* 127

COMMENTS

Substantial Presence in COVID:
Rethinking Relief Under International Tax
Laws for a Changing World *Kate Moyer* 169

WASHINGTON INTERNATIONAL LAW JOURNAL

VOLUME 32

2022–2023 EDITORIAL BOARD

Editor-in-Chief

JACOB WALKER

Associate Editors-in-Chief

TARYN HARRIS

*Chief of Diversity &
Inclusion, Symposium
Director*

SHARAN SINGH

Chief Articles Editor

LENA WOOLRIDGE

Chief Managing Editor

LYNDALL BERVAR

Chief Comments Editor

AUSTIN JEANDIN

Executive Articles Editors

KATE MOYER

Executive Managing Editor

JESSICA NEALE

EDITORIAL STAFF

MICHAEL ESCHMANN

SEAN CARVER

QINWEI FAN

KRISTEN HEIER

NADINE KHALIDI

MILES LEE

QING LI

KARLA PARTIDA CASTRO

RYAN RICHES

TIMOTHY SEVERANCE

RUOFAN WANG

EMILY VO

WEI WEI

YING-HSUAN WU

ABOUT THE WASHINGTON INTERNATIONAL LAW JOURNAL

The *Washington International Law Journal* (ISSN 2377-0872), formerly the *Pacific Rim Law & Policy Journal* (ISSN 1066-8632), is published three times a year by students of the University of Washington School of Law. Phone (206) 543-6649, Facsimile (206) 685-4457. Address all correspondence to *Washington International Law Journal*, University of Washington School of Law, William H. Gates Hall, Box 353020, Seattle, WA 98195-3020.

SUBSCRIPTIONS: Subscriptions in the United States and Canada, covering three issues per volume, are USD 52.50 per year and USD 60.50 elsewhere. An additional fee is added to credit and debit card transactions. Single issues and back volumes are available from William S. Hein Co., Inc., 2350 North Forest Rd., Getzville, NY, 14068. Phone (800) 828-7571, Facsimile (716) 883-8100. Domestic claims for non-receipt of issues should be made within 90 days of the month of publication, overseas claims within 180 days. Thereafter back issue rates will apply. Overseas delivery is not guaranteed.

CITATION: Cite as WASH. INT’L L.J.

MANUSCRIPTS: The *Washington International Law Journal* welcomes the submission of articles that focus on foreign, comparative, and international law or policy. Of particular interest to the *Journal* are articles that make use of foreign-language sources otherwise unavailable to English-language readers. The *Journal* also welcomes the submission of English translations of foreign-language legal materials and scholarship. If any part of a manuscript has been published previously, or is to be published elsewhere, the author must include this information at the time of submission. Citations should conform to THE BLUEBOOK: A UNIFORM SYSTEM OF CITATION (20th ed. 2015) unless common sense dictates otherwise. For detailed submission guidelines, please visit our website at: <http://www.washingtoninternationallawjournal.org/>.

COPYRIGHT: Copyright 2023 Washington International Law Journal Association. Except as otherwise specifically provided, the author of each article in this issue has granted permission for copies of his or her article to be made for classroom use, provided that 1) copies are distributed at or below cost, 2) the author and the *Washington International Law Journal* are identified on each copy, 3) proper notice of copyright is affixed to each copy, and 4) the *Journal* is notified of the use. Requests for reprint permission should be directed to the current Editor-in-Chief at winlj@uw.edu or by mail.

LIBRARIANS: Prior to Volume 4, issues are designated as follows:

Winter 1992.....	Intramural Issue	Summer 1993.....	Vol. 2, No. 2
Winter 1992.....	Vol. 1, No. 1	1993.....	Vol. 3 Special Edition
Summer 1992.....	Vol. 1, No. 2	June 1994.....	Vol. 3, No. 1
Winter 1993.....	Vol. 2, No. 1	February 1995.....	Vol. 3, No. 2

Beginning with Volume 4, each issue is designated by a month, year, volume, and number, and is consecutively paginated.

Prior to Volume 24, each issue is designated by the *Journal*'s former name, the *Pacific Rim Law & Policy Journal*, cited as PAC. RIM L. & POL’Y J.

UNIVERSITY OF WASHINGTON SCHOOL OF LAW 2022–2023

OFFICERS OF ADMINISTRATION

Cristina Arteaga, Assistant Dean for Admissions & Financial Aid
Dawn Bell, Assistant to the Dean for Diversity, Equity & Inclusion, & WA Leadership Institute (WLI) Coordinator
Christine N. Cimini, Associate Dean for Experiential Education
William Covington, Associate Dean for Diversity, Equity and Inclusion
Sellyna Ehlers, Director of Human Resources, Equity and Engagement
Anna Endter, Associate Dean for Students
Mary Hotchkiss, Associate Dean for Academic Administration
Christene James, Associate Dean for Finance and Operations
Tamara F. Lawson, Toni Rembe Dean
Erin Lloyd, Assistant Dean for Career Development
Bernadette O’Grady, Assistant to the Associate Deans
Staishy Bostick Siem, Assistant Dean for Marketing, Communications & Strategic Initiatives
Carla Wale, Interim Associate Dean, Gallagher Law Library and Information Systems

EMERITUS FACULTY

Craig H. Allen, B.S., J.D., LL.M.
William R. Andersen, B.S.L., LL.B., LL.M.
Helen A. Anderson, B.A., J.D.
Robert Anderson, B.A., J.D.
Thomas R. Andrews, B.A., M.A., J.D.
Molly Cohan, B.A., J.D.
Jonathan A. Eddy, B.A., J.D.
Julia Gold, B.A., J.D.
James H. Hardisty, A.B., LL.B.
Penelope A. Hazelton, B.A., J.D., M.L.L.
Gregory A. Hicks, B.A., J.D.
John Huston, B.A., J.D., LL.M.
Peggy Jarrett, B.A., M.S.L.I.S., Coordinator, Collection Development, Librarian Emeritus
Stewart M. Jay, A.B., J.D.
John M. Junker, B.A., J.D.
Lisa Kelly, B.A., J.D.
Alan Kirtley, B.A., J.D.
Deborah Maranville, B.A., J.D.
Anna Mastroianni, B.A., B.S., J.D., M.P.H.
Kathleen McGinnis, B.A., J.D.
Jacquelin McMurtrie, B.G.S., J.D.
Ana Nez, B.A., M.L.I.S., Librarian Emeritus
Cheryl Nyberg, B.A., M.S.L.I.S., Librarian Emeritus
Kathleen O’Neill, B.A., J.D.
John R. Price, A.B., LL.B.
William Rodgers, B.A., J.D.
Frank W. Smith, B.A., J.D., LL.M.
Reba Turnquist, Librarian Emeritus
Lea B. Vaughn, A.B., J.D.
Mary Whisner, B.A., J.D., M.L.I.S.
Louis E. Wolcher, B.A., J.D.

FACULTY

Kimberly D. Ambrose, B.A., J.D., Senior Law Lecturer
William S. Bailey, B.A., J.D., Professor from Practice
Anna B. Bosch, B.S., J.D., LL.M., Director, Visiting Scholars Program
Karen E. Boxx, B.A., J.D., Professor of Law
Mireille Butler, J.D., Associate Teaching Professor
Steve P. Calandrillo, B.A., J.D., Jeffrey & Susan Brotman Professor of Law
Ryan Calo, B.A., J.D., Lane Powell & D. Wayne Gittinger Endowed Professor of Law
Angelica Chazaro, B.A., J.D., Assistant Professor of Law
Christine N. Cimini, B.A., J.D., Associate Dean for Experiential Education
John A. Clynych, B.A., J.D., LL.M., Associate Teaching Professor
William Covington, B.A., J.D., Associate Dean for Diversity, Equity and Inclusion
Eric Eberhard, B.A., J.D., LL.M., Affiliate Assistant Professor of Law
Jennifer S. Fan, A.B., J.D., Assistant Professor of Law
Mary D. Fan, B.A., J.D., M.Phil., Jack R. MacDonald Endowed Chair
Jeff Feldman, B.A., J.D., Professor of Practice
Daniel H. Foote, A.B., J.D., Affiliate Professor of Law
Robert W. Gomulkiewicz, B.A., M.A., J.D., Judson Falknor Professor of Law
Benjamin Halasz, B.A., J.D., Associate Teaching Professor

Michael Hatfield, B.A., M.A., J.D., Dean Emeritus Roland L. Hijorth Professor of Law
 Mary Hotchkiss, B.A., M.S.L.S., J.D., L.L.M., Interim Associate Dean for Academic Administration
 Maureen A. Howard, B.A., J.D., Professor of Law
 Sanne H. Knudson, B.S., M.S., J.D., Stimson Bullitt Endowed Professor of Environmental Law
 Patricia C. Kuszler, B.A., M.D., J.D., Charles I. Stone Professor of Law
 Stacey Lara, J.D. M.P.A. Co-Director, Tribal Court Clinic: Criminal Defense and Family Advocacy
 Tamara F. Lawson, B.A., J.D., L.L.M., Toni Rembe Dean, Professor of Law
 Jennifer Lenga-Long, Associate Director, Sustainable International Development Program
 Clark B. Lombardi, B.A., M.A., J.D., Ph.D., Professor of Law
 Lisa Marshall Manheim, B.A., J.D., Charles I. Stone Associate Professor of Law
 Shannon Weeks McCormack, B.A., J.D., LL.M., Garvey Shubert Barer Professor of Law
 Monte Mills, B.A., J.D., Charles I. Stone Professor of Law, Director, Native American Law Center
 Theodore A. Myhre, B.A., M.A., M.A., J.D., Associate Teaching Professor
 Xuan-Thao Nguyen, Pendleton Miller Chair in Law, Director, Asian Law Center
 Peter Nicolas, B.A., M.P.P., J.D., William L. Dwyer Chair in Law
 Ramon E. Ortiz-Velez, Managing Director, Federal Tax Clinic
 David B. Owens, Assistant Professor
 Elizabeth Porter, B.A., M.Ed., M.A., J.D., Professor of Law, Co-Director Appellate Advocacy Clinic
 Terry Price, B.A., M.S.W., J.D., Executive Director, Graduate Education
 Dana Raigrodski, L.L.B., L.L.M., S.J.D., Assistant Teaching Professor
 Anita Ramasastry, B.A., M.A., J.D., Henry M. Jackson Professor of Law
 Jeffrey Riedinger, B.A., J.D., M.A., Ph.D., Vice Provost & Professor of Law
 Douglas Ross, B.A., J.D., Professor from Practice
 Zahr K. Said, B.A., J.D., Ph.D., Charles I. Stone Professor of Law
 Lauren E. Sancken, B.A., J.D., Associate Teaching Professor
 Sallie Thieme Sanford, B.A., J.D., Associate Professor of Law; Adjunct Associate Professor of Health Services
 Eric Schnapper, B.A., M.A., B.Phil., LL.B., Professor of Law
 Thomas Schoenbaum, Ph.D., J.D., Harold S. Shefelman Professor of Law
 Scott Schumacher, B.A., J.D., LL.M., Professor of Law
 Hugh Spitzer, B.A., J.D., LL.M., Professor
 Toshiko Takenaka, B.A., LL.M., Ph.D., Washington Research Foundation/W. Hunter Simpson Professor of Technology Law
 Michael E. Townsend, B.A., M.A., Ph.D., J.D., Associate Professor of Law of Faculty Director of the PhD Program
 Walter J. Walsh, B.C.L., LL.M., S.J.D., Associate Professor of Law
 Jessica West, B.A., J.D., Lecturer
 Todd Wildermuth, B.S., M.S., Ph.D., Associate Teaching Professor
 Brenda Williams, B.A., M.P.A., J.D., Teaching Professor
 Jane K. Winn, B.Sc., J.D., Professor of Law
 Dongsheng Zang, LL.B., LL.M., LL.M., S.J.D., Associate Professor of Law
 David J.S. Ziff, A.B., J.D., Associate Teaching Professor

ADJUNCT FACULTY

Sharan E. Brown, B.A., M.A., J.D., Ed.D., Research Professor of Education and Adjunct Research Professor of Law
 Denise Dudzinski, Ph.D., MTS, Professor of Bioethics & Humanities and Adjunct Professor of Law
 Tom Hazlet, B.S., Pharm.D., Dr.P.H., Associate Professor of Pharmacy and Adjunct Associate Professor of Law
 Nancy S. Jecker, B.A., M.A., M.A., Ph.D., Professor of Bioethics & Humanities and Adjunct Professor of Law
 Ryan Kelly, Associate Professor of Marine Affairs and Adjunct Associate Professor of Law
 Yoshi Kohno, Adjunct Professor
 Michael McCann, B.A., M.A., Ph.D., Professor of Political Science and Adjunct Professor of Law
 Saadia Pekkanen, B.A., M.I.A., Ph.D., M.S.L., Professor of International Studies and Adjunct Professor of Law
 Tony Quang, Associate Professor of Radiation Oncology and Adjunct Associate Professor of Law
 Carla Wale, B.A., J.D., M.L.I.S., M.B.A., Interim Associate Dean, Gallagher Law Library, Adjunct Associate Professor of Law
 Susan Whiting, B.A., Ph.D., Associate Professor of Political Science and Adjunct Associate Professor of Law

GALLAGHER LAW LIBRARY STAFF

Crystal Alberthal, B.A., Head of Technical Services
 Cindy Fester, Editor, Research Publications
 Jonathan Franklin, Digital Innovation Librarian
 Peggy Jarrett, B.A., M.S.L.I.S., Coordinator, Collection Development, Librarian Emeritus
 Pearl McCrea, Library Specialist I
 Ana Nez, B.A., M.L.I.S., Librarian Emeritus
 Cheryl Nyberg, B.A., M.S.L.I.S., Librarian Emeritus
 Maya Swanes, Librarian, Public Services
 Reba Turnquist, Librarian Emeritus
 Carla Wale, Interim Associate Dean, Gallagher Law Library & Information Systems
 Mary Whisner, B.A., J.D., M.L.I.S., Librarian, Public Services
 Alena Wolotira, B.A., J.D., M.L.I.S., Head of Public Services