

Institute for Austrian and International Tax Law Vienna Report on Academic Activities 2018/19

WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS





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PREFACE



This report presents the activities of the Institute for Austrian and International Tax Law during academic year 2018/19, which started on October 1, 2018, and ended on September 30, 2019. It was a very successful year for our Institute and for the team as a whole.

The Institute for Austrian and International Tax Law is the largest university-based institution in tax law worldwide. As well as carrying out research and teaching activities at WU (Vienna University of Economics and Business), the Institute is involved in many national and international research projects and, therefore, has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative, and inspiring tax-related research. We are proud to be part of WU. To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a growing extent, we also receive funds from Austrian and European research institutions, from our partners in the business community, and from private and corporate sponsors. For example, nearly half of our staff is

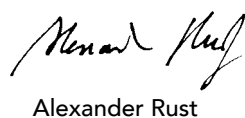
financed from sources outside the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

We therefore want to take this opportunity to report back to them, to our students and alumni, and to our friends and colleagues in the international scientific community on how we are investing this money and to highlight the results we have achieved. We hope to be able to show that the funds are being used very efficiently.

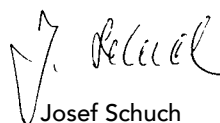
Our main fields of interest are corporate tax law, international tax law, and European tax law, and to a growing extent tax policy, transfer pricing, and VAT. Most of our research activities deal with issues in these areas. This is also true for our teaching activities. On a daily basis, we are aware of the fact that our research activities ensure the quality of our teaching, and that, vice versa, teaching helps us to develop, structure, and discuss research ideas.



Michael Lang



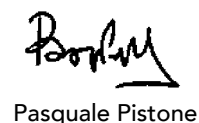
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 Dr. Richard Stern
 Dr. Marion Stiastry

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 Laura Turcan
 Kurt Ubelhoer
 Prof. Servatius Van Thiel
 Dr. Patrick Weninger

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Spring Term:
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 Ulrika Sundin-Speer
 Sylvia Wolf





STAFF

The Tax Practice Advisory Council at our Institute

We have now developed our Institute one step further by establishing the Tax Practice Advisory Council. This is made up of leading experts from international tax practice, with whom we will consult on a regular basis. The Tax Practice Advisory Council advises the board of the Institute on strategic decisions in order to guarantee the Institute's position as a globally leading academic research facility in the field of tax law. Moreover, it is the purpose of the Tax Practice Advisory Council to provide a link between the Institute and tax practitioners.

The members of our Tax Practice Advisory Council are: Alessandro Bucchieri (Enel Group), Stefano Ceccacci (Unicredit SpA), Paolo Ludovici (L&P – Ludovici Piccone & Partners), Guglielmo Maisto (Maisto e Associati), Arne Schnitger (PwC), Thomas Töben (Schnitker Möllmann Partners), Monique van Herksen (Simmons & Simmons), Graeme Alan Wood (The Procter & Gamble Company).



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TEACHING



Teaching Activities in the Standard Program

The basic course "Introduction to Tax Law" is mandatory for most students enrolled in the standard programs at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In academic year 2018/19, about 1,668 students took exams for this course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After "Introduction to Tax Law", students have to take "Basic Topics in Tax Law", a course that focuses on individual and corporate tax law, VAT and procedural law. The mandatory program ends with "Advanced Topics in Tax Law", which is a seminar on selected recent tax issues dealt with by national or international courts or tax authorities. Those students who want to specialize further may decide to take "European Tax Law" or other elective courses like "Procedural Fiscal Law", "Austrian International Tax Law", "EU Tax Policies in the Field of Direct Taxation", "Tax in Practice" or "Transfer Pricing", which is of high relevance in the business world.

Every student is required to write a bachelor thesis. Each year, the Institute provides four main topics, which are divided into fifteen sub-topics each, for which the students can apply.

The Master Program in Business Law focuses on a comprehensive theoretical and practical education in Austrian, European, and International Business Law and qualifies in particular for juridical jobs. WU's Master Program in Taxation and Accounting provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation. Graduates become highly qualified to work in fields like tax consultancy or auditing, or in the tax departments of large corporations.

Both Master Programs provide mandatory courses in tax law: In "Business Tax Law", the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "Tax Treaty Law" deals with the application of double taxation conventions. On the course "Foreign Tax Law", held by international guest professors, students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In academic year 2018/19, the following guest professors held lectures in "Foreign Tax Law": Dr. Peter Baumgartner (Switzerland), Prof. Joseph Clifton Fleming (USA), Dr. Richard Stern, PhD (USA), Prof. Van Thiel (Belgium), Prof. John Prebble (New Zealand) and Prof. Jennifer Bird-Pollan (USA), Prof. Charles H. Gustafson (USA) and Prof. Pablo Andrés Hernandez Gonzalez-Barreda (Spain). Finally, our Institute offers an "Advanced Seminar on Tax Law". Students may choose "Simulated Tax Treaty Negotiations", where students from WU and the University of Amsterdam or São Paulo negotiate a fictitious double taxation treaty between their countries via a video conference, "Tax Planning and Transfer Pricing in Multinational Companies", "Seminar on European Tax Law", "Seminar on Current Developments in European and International Tax Law" or "BEPS and other OECD and EU Initiatives against Aggressive Tax Planning". For Master Program students with a special interest in VAT, the Institute provides an elective course on "Special VAT Issues in a National and International Context".

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In addition to the above courses, students on the Master Program Taxation and Accounting are required to take the following courses in tax law: "Tax Policy" and "Corporate Tax Law", which focuses on special subjects within corporate tax law. Students may choose from "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies". On the Master Program Finance and Accounting, our Institute offers a mandatory course in "Corporate Tax Law for Finance and Accounting".

Each student on either Master Program is required to prepare a Master thesis that demonstrates their ability to independently treat a topic with the help of academic research methods. Ambitious students are invited to write a tax-related Master thesis at our Institute. Twenty-three Master theses were approved at our Institute in academic year 2018/19.

Books for Students

Our Institute provides the materials required for these courses as well as guidance for students. The Institute provides "Introduction to European Tax Law on Direct Taxation" (substantially revised and updated, fifth edition, published by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer), "Introduction to Double Taxation Conventions" (Prof. Michael Lang) and "Praxisfälle Steuerrecht 3" ("Practical Case Studies in Tax Law", third volume, published by Dr. Caroline Heber and Dr. Daniela Hohenwarther-Mayr). Furthermore, the eighteenth edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law, edited by Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch and Prof. Claus Staringer) was published. Based on this German-language textbook, the 3rd edition of the English counterpart "Introduction to Austrian Tax Law", (edited by Kurt Uebelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman, and Dr. Erich Schaffer), was published.

TAX LAW COURSES

Course	Number of Students in 2018/19
Introduction to Tax Law (6 courses)	1668
Basic Topics in Tax Law (31 courses)	934
Seminar on Advanced Topics in Tax Law (6 courses)	676
European Tax Law	30
Procedural Fiscal Law	28
Austrian International Tax Law (2 courses)	51
Transfer Pricing	31
EU Tax Policies in the Field of Direct Taxation	31
Tax in Practice (2 courses)	70
Investment Tax Planning and recent trends in International Tax Law: European Union and Latin America	29
Tax Treaty Law (2 courses)	281
Business Tax Law (2 courses)	243
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies	25
Issues in U.S. International Tax Law and Policy	29
Tax and Development	32
Simulated Tax Treaty Negotiations (2 courses)	18
Transfer Pricing in International Companies – Selected Issues with Case Studies	19
International Aspects of U.S. Tax Law	48
Seminar on European Tax Law	18
Colloquium on European and International Tax Law (2 courses)	30
LeitnerLeitner-WU Seminar on Corporate Tax Law	24
Reorganization Tax Law	29
Tax Obstacles to International Economic Activity	11
BEPS (Base Erosion Profit Shifting) and other OECD and EU Initiatives against Aggressive Tax Planning	11
Common Tax Law	23
Jurisprudential Perspectives of Taxation Law	21
U.S. Tax Law and Policy	53
Corporate Tax Law for F&R	114
Special VAT Issues in a National and International Context	10
WU-BMF Seminar Business Tax Law	29



Special Activities Offered to Students

EUCOTAX

Every year, six of our Institute's best students participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (1 Panthéon-Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (Universitas Varsoviensis), Zürich (Universität Zürich), Edinburgh (University of Edinburgh), Valencia (Universitat de Valencia) and Vienna (WU). In academic year 2018/19, the EUCOTAX winter course was held in Amsterdam from April 4 to 11, 2019. The general subject was "Challenges to Tax Autonomy in an Era of Conflicting Political Goals". Dr. Rita Julien, Dr. Rita Szudoczky, Marta Ołowska and Andreas Ullmann supported and supervised our students (Sylvia Auer, Stefanie Chroustovsky, Angelika Gödl, Sarah Sonja Haubmann, Christian Knotzer and Melanie Weiß). Finally, during the EUCOTAX winter course, the students from all fifteen EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects but also many new friends from different parts of the world.

The student team for the EUCOTAX winter course 2019/20 was selected in June 2019.

International and European Tax Moot Court 2018/19

In 2019, we once again took part in the International and European Tax Moot Court organized by the Catholic University of Leuven (Belgium). The competition was held in Leuven from March 17 to 22, 2019, and our team reached second place as the best European Team. What is more, our team was awarded prizes for the best defendant memorandum, best defendant pleading team, best defendant pleading (Ms Hanna Poss) and best pleading team overall.

A Moot Court is a fictitious court, where teams of students play the roles of applicant and defendant. Prof. Claus Staringer and Annika Streicher supported and supervised our students (René Dzoja, Sabrina Polanyi, Hanna Poss, Franziska Luisa Uedl). As on the EUCOTAX program, the participants enjoyed language training by Dr. Rita Julien. Furthermore, the students who participate in the Moot Court or the EUCOTAX program may write their Master or Bachelor theses based on the topics of the Moot Court or the EUCOTAX.

The student team for the 2019/20 International and European Tax Moot Court was selected in June 2019.

Semester Opening, Semester Closing, Master Welcome Reception

With just over 23,000 students, WU is a very large university. Establishing close relationships with our students is therefore a priority. Several initiatives have been taken by our Institute to achieve this goal. Each term, we invite our students to a dinner buffet (Semester Opening). This year, Porsche Holding sponsored these events for the first time and in doing so gave us the opportunity to present our teaching and research program for the upcoming term and to reach out to our students outside the lecture rooms.

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TEACHING

Moreover, we celebrated the end of the terms together with our students and TPA at the Institute in an informal atmosphere (Semester Closing). At the Semester Closing of the fall and spring terms, the “TPA Best Presentation Award” was conferred on the best students of the seminar “Advanced Topics in Tax Law”.

We also invite all new students on the master programs “Business Law” and “Taxation and Accounting” to a Welcome Reception. In addition to presenting the regular lecture program, we familiarize them with our research facilities in the library and offer them the opportunity to participate in special activities in teaching and research.

- Semester Opening: October 10, 2018, and March 7, 2019
- Semester Closing: January 17, 2019, and June 26, 2019
- Master Welcome Reception “Business Law” and “Taxation and Accounting”:
October 16, 2018

Career Prospects for Students

On December 3, 2018, our Institute invited students to attend a panel discussion together with BDO, EY, Grant Thornton Austria, LBG and WTS on the future of the profession of “tax adviser”. The students had the opportunity to talk to experienced practitioners on current and future issues and developments regarding this topic.

Another panel discussion was held on May 6, 2019, to discuss career prospects for our students in law firms. Binder Grösswang, bpv Hügel, EY-Law and Freshfields assigned members to the panel. After the panel discussion, students were invited to a cocktail reception, where they were able to continue discussions on an informal and individual basis.

Colloquium on European and International Tax Law

The Institute for Austrian and International Tax Law held a colloquium series on “Current Developments in European and International Tax Law”. Numerous distinguished scholars were invited to give presentations for selected students as well as for practitioners and other researchers. As the topics of each colloquium are selected just a few weeks before the actual seminar date, discussions are always up to date and also deal with the most recent cases of the Court of Justice of the European Union (CJEU).

Seminar in Cooperation with LeitnerLeitner

A seminar on Austrian and International Business Tax Law took place for the fourth time in the fall term of 2018/19 in cooperation with LeitnerLeitner. Under the supervision of Prof. Claus Staringer, Master students had the possibility to explore the daily work of tax advisers by analyzing abstracted case studies which the tax advisory firm was working on.

Federal Ministry of Finance Cooperation – Active Sourcing

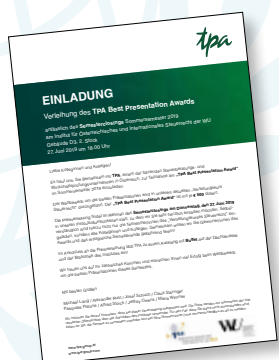
In academic year 2018/19, the Institute for Austrian and International Tax Law and the Federal Ministry of Finance started their long term cooperation with the objective of finding talents in the field of tax law within the framework of lectures, internships and Bachelor and Master theses. In fall 2018, three Master theses and in spring 2019, five Bachelor theses were called for tender in cooperation with the Federal Ministry of Finance. A lecture on “WU-BMF Seminar on Corporate Tax Law” was held in the winter term of 2018/19. Tax officials from the Ministry of Finance provided case studies and Dr. Blum provided the theoretical input.



Traineeships at and Visit to the Federal Tax Court

The Federal Tax Court offered our best students two internships in summer 2019 and nine long-term internships for four to nine months. After a comprehensive application procedure, the selected students have gained inside knowledge of the daily activities at the Federal Tax Court. Furthermore, the students were also able to see how to apply studies in practice.

The best 50 students were given the opportunity to witness an oral hearing at the Federal Tax Court in Vienna. This hearing took place on October 31, 2018.



Speakers and Topics of the Colloquium Series in Academic Year 2018/19

October 22, 2018

- Prof. René Matteotti (University of Zürich): Integration of Developing Countries into Swiss Policy for Implementing the Automatic Exchange of Information and the BEPS Measures: Challenges and Fields of Action
- Prof. Itai Grinberg (Georgetown University): International Corporate Taxation in an Era of Digital Disruption: Assessing the State of the Debate

November 19, 2018

- Prof. Axel Cordewener (KU Leuven): EU State Aid Rules vs. National Tax Systems – Current Developments from a German Perspective
- Prof. Philippe Martin (French Conseil D'État): Interpretation and Application of New International GAARs (OECD, UN, EU)

January 21, 2019

- Prof. Patricia A. Brown (University Miami School of Law): Can Anyone be Trusted to Enforce National Treatment Disciplines with Respect to Tax Matters?
- Prof. David Kamin (University New York School of Law): The Tax Rate Ratchet

April 8, 2019

- Prof. Daniel Gutmann (University Paris 1): Beneficial Ownership and Abuse of Law: Some Comments on the Recent Case Law of the CJEU
- Prof. Johanna Hey (University of Cologne): BEPS and Beyond: The OECD Global Anti-Base Erosion Proposal

May 13, 2019

- Prof. Anouk Bollen-Vandenboorn (Maastricht University): Pension in an Ageing World – the Implication of Taxation
- Prof. Niels Appermont (Hasselt University): The Tax Treatment of Foreign Trusts in Belgium

June 3, 2019

- Prof. Robert Danon (University of Lausanne): Abuse Prevention in International Tax Law: From Beneficial Ownership to the Principal Purposes Test (PPT)
- Prof. Johann Hattingh (University of Cape Town): The Use of Discretion-Based Rules in Tax Treaty Law: The Impact and Implications of Selected Developments such as Synthesised Tax Treaty Texts, MAP Tie-Breakers and the Starr Case

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TEACHING

PwC Best Bachelor Thesis in Tax Law

On November 14, 2018, the Institute, in cooperation with PwC, conferred the PwC Best Bachelor Thesis in Tax Law award on three students for their brilliant Bachelor thesis, written in academic year 2017/18.

TPA Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars "Advanced Topics in Tax Law": The TPA Best Presentation Award went to Simon Baumgartner, Vanessa Aichstill, Thomas Frenkenberger, Lukas Moormann, Adrian Strobl and Christian Renelt for the fall term and Malanie Simic, Georg Prandl, Laura Vonier, Sophia Wallner, Manfred Liu, Johanna Lischka for the spring term. The winners were officially announced at our Semester Closings, organized in cooperation with TPA.

EY Bachelor Tax Challenge, Tax Professional of the Year

Within the EY Tax Challenge, five Bachelor theses were called for tender in cooperation with EY. These theses were based on case studies with practical importance and involve current issues of tax law. The authors of the best theses were selected to participate in the EY Tax Challenge, which took place in Berlin. Similarly, the EY Tax Professional of the Year program gives students the opportunity to research important topics for tax law practice in the context of their Master theses. Four topics were called for tender which are simultaneously supported by both the Institute's research staff as well as practitioners from EY. After completing the theses, the author of the best thesis was selected to take part in the EY Challenge "Young Tax Professional of the Year" program.

Henkel Master Thesis and Traineeship

Within the Henkel Program, three Master theses in combination with traineeships at Henkel Düsseldorf were called for tender in spring 2019. The students are supported both by research staff of the Institute as well as practitioners from the tax department of Henkel. Henkel has offered internships to these three students.

TPA Master Theses

Within this program, four Master theses were called for tender in cooperation with TPA. These theses cover current topics of international tax law which are of interest in practice as well as to academia. These theses are supported by experts from TPA and research staff of the Institute and will be presented in December 2019.

Procter & Gamble Bachelor and Master Theses

Within this program, five Bachelor theses and three Master theses in the field of International Tax Law and Transfer Pricing were called for tender in cooperation with P&G. The students were supported both by research staff of the Institute as well as P&G tax managers, who are based worldwide. The Bachelor and Master theses were presented to the experts of Procter & Gamble in June 2019.



KPMG-WU-Workshop on Corporate Tax Law

In October and November 2018 and in March and May 2019, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute for Austrian and International Tax Law. Each session of this course was prepared by a member of our research team together with a practitioner from KPMG. The aim of this series of workshops is to exchange ideas between academia and practitioners for the benefit of all participants, whether students, tax experts or researchers. These workshops will continue in the upcoming academic year.

Speakers and Topics of the KPMG-WU Workshops in 2018/19

October 15, 2018

- Desiree Auer, Esther Freitag: Betrugsbekämpfungsinitiativen in der europäischen Mehrwertsteuer

November 26, 2018

- Alexandra Miladinović, Werner Rosar: Unionsrechtliche Anforderungen an das Arm's Length Prinzip

March 4, 2019

- Andreas Ullmann, Michael Petritz: Digital Taxes – Internationale unilaterale Konzepte zur Besteuerung der Digitalwirtschaft

May 20, 2019

- Florian Navisotschnigg, Thomas Hahn: Substanz im Internationalen Steuerrecht am Beispiel DEMPE-Funktionen, Modified-Nexus-Approach und Beneficial Ownership

Publications
2018/19



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TEACHING

LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999. The program is a joint activity with the Akademie der Steuerberater und Wirtschaftsprüfer and has a formidable reputation worldwide. In academic year 2018/19, a full-time program was launched and a part-time program was continued (as from September 2017). Both courses finished in June 2019. In September 2019, another full-time and part-time program started with a total of 52 students. The applicants came from 42 different countries, 59% from outside Europe. A welcome reception was held on September 5, 2019, for all new students.

LL.M. International Tax Law Faculty 2018/19

Reuven Avi-Yonah, Ilan Benshalom, Giammarco Cottani, Wei Cui, Carol Dunahoo, Christian Ehlermann, Chris Evans, Riël Franzsen, Alfredo García Prats, Charles Gustafson, Thomas Henze, Liselott Kana, Eric Kemmeren, Christian Kersting, Rick Krever, Michael Lennard, Daniel Lüthi, Richard Lyal, Guglielmo Maisto, Geerten Michielse, Lyn Redman, Ekkehart Reimer, David Rosenbloom, Raffaele Russo, Jacques Sasseville, Wolfgang Schön, Madeleine Simonek, Christoph Spengel, Edoardo Traversa, Bertil Wiman, Carsten Zatschler, Eric Zolt and many others.

Alumni

A total of 756 students have graduated from our LL.M. Program in International Tax Law since the first courses started in 1999. They continue to benefit from an enduring worldwide network.

Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU but also supported the LL.M. Program from its inception. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2018 lecture was delivered on September 14 by Prof. Michael P. Devereux, Oxford University, on "Should we use Value Creation or Destination as a Basis for Taxing Digital Business?" and commented on by Prof. Krister Andersson, a member of the European Economic and Social Committee.

Job Fair

Hosted by Prof. Michael Lang, the traditional Job Fair took place at the Institute for Austrian and International Tax Law, exclusively for the current LL.M. students. It was a unique opportunity to get in touch with the following leading firms: EY, Henkel, KPMG, LeitnerLeitner, PwC, TPA and WTS.

LL.M. Alumni Reunion

The graduates of the LL.M. Program stay in touch with each other and still feel very committed to the program. Many of them attended the Alumni Reunion that was held on September 15, 2018. Prof. Michael Lang gave a presentation on the current activities of the Institute, Prof. Heinz Jirousek discussed the success of the MLI, and Raffaele Petruzzi presented the future of transfer pricing. This was followed by a reception.

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RESEARCH ACTIVITIES

Publications in Academic Year 2018/19



Prof. Michael Lang

- Die wirtschaftliche Betrachtungsweise im Steuerrecht, in WiR - Studiengesellschaft für Wirtschaft und Recht (ed), Die wirtschaftliche Betrachtungsweise, forthcoming.
- Triangular Cases – Das vernachlässigte Problem des DBA-Rechts, SWI 2019, forthcoming.
- Ausländische Stiftungen im österreichischen Ertragsteuerrecht, in Kanduth-Kristen et al (eds), Gedenkschrift für Herbert Kofler, forthcoming.
- Bundesfinanzgericht – eine Standortbestimmung (with Matthias Mayer), in Holoubek/Lang (eds), Verwaltung und Verwaltungs-/Finanzgerichtsbarkeit, forthcoming.
- Triangular Cases – The Neglected Problem in Tax Treaty Law, in Sanghavi (ed), International Taxation 2019, forthcoming.
- Kommentierung zu den §§ 12 und 12a UG (with Michael Holoubek), in Perthold-Stoitzner (ed), Universitätsgesetz 2002, 2019, forthcoming.
- Normenkonflikte zwischen den Vorschriften des nationalen Steuerrechts und der Doppelbesteuerungsabkommen, in Gosch/Schnitger/Schön (eds), Internationales Steuerrecht, forthcoming.

- DTC Policy Considerations in Light of the Multilateral Instrument and the OECD Model Tax Convention 2017 (with Christiane Zöhler), in The Chamber of Tax Consultants (ed), The Compendium on International Taxation, forthcoming.
- Rechtsmissbrauch und subjektives Element, TPI 2019, forthcoming.
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- The Application of the Multilateral Instrument (MLI) "Alongside Existing Tax Treaties", in Dahlberg (ed), De lege 2018: Law and Society, 2019, 213.
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- EuGH zum Rechtsmissbrauch im Steuerrecht, SWK 2019, 614.
- DBA-Politik im Lichte des Multilateralen Instruments und des OECD-Musterabkommens 2017 (with Christiane Zöhler), SWI 2019, 222.
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- Die Auslegung und Anwendung von Doppelbesteuerungsabkommen, in Drüen/Hey/Mellinghoff (eds), Festschrift für den Bundesfinanzhof – 100 Jahre Steuerrechtsprechung in Deutschland 1918–2018, 2018, 983.



Prof. Alexander Rust

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- Germany: Income of a Soccer Referee; Companies organizing Concerts, in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.
- Time and Double Taxation Conventions, in Ismer/Reimer/Rust/Waldhoff (eds), Festschrift für Moris Lehner, forthcoming.
- Time and Distributive Rules in Tax Treaties (with Georg Kofler), in Haslehner/Kofler/Rust (eds), Time and Tax: Issues in International, EU, and Constitutional Law, 2019, 1.
- Legal Interpretation in Light of EU Law (Unionsrechtskonforme Auslegung), in Drüen/Hey/Mellinghoff (eds), 100 Jahre Steuerrechtsprechung in Deutschland: Festschrift für den Bundesfinanzhof, 2018, 801.
- National Report Germany: The "X-GmbH", "EV" and "Bechtel & Bechtel" cases, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU: Recent Developments in Direct Taxation, 2018, 91.



Prof. Josef Schuch

- The Relevance of the Preamble for Treaty Entitlement (with Xue Peng), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, 2019, 1.
- Globaler, Schneller und Einfacher! Die Zukunft der Steuersysteme, in Androsch/Pelinka (eds), Zukunft Erkennen Gestalten – Perspektiven einer neuen Welt – Festschrift Androsch, 2018, 321.



Prof. Claus Staringer

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- Die Umsetzung der ATAD in Österreich durch das Jahressteuergesetz 2018, SWI 2018, 574.
- Austria: CJEU Recent Case from Austria – Austria/Germany (C-648/15), in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU: Recent Developments in Direct Taxation, 2018, 1.



Prof. Pasquale Pistone

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- Chapter 5: Tax Policy and Special Tax Zones, in Pistone/De Goede/Laukkanen, Special Tax Zones in the Era of International Tax Coordination, forthcoming.
- Article 15: Income from Employment, in Vann, Global Tax Treaty Commentaries – Online Commentary.
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- Articles 19(1), 19(3) and 28: Government Service and Members of Diplomatic Missions and Consular Posts, in Vann, Global Tax Treaty Commentaries – Online Commentary.
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Prof. Alfred Storck

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Prof. Jeffrey Owens

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Prof. Helmut Loukota

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Prof. Heinz Jirousek

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- Neues Doppelbesteuerungsabkommen Österreich – Israel, ÖStZ 2018, 643.
- Neues Doppelbesteuerungsabkommen Österreich – Japan, ÖStZ 2018, 688.



Prof. Robert Risse

- Rezension: Prinz/Witt, Steuerliche Organschaft, 2.Aufl. 2019, Die Unternehmensbesteuerung (Ubg) 2019, 173.
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- Digitization and the Tax Function in Multinational Enterprises, TPI 2018, 308.
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- Potenziale von Blockchain-Anwendungen im Steuerbereich (with Filip Fatz, Peter Fettke, Philip Hake), HMD – Praxis der Wirtschaftsinformatik 2018, 1231.



Dr. Daniel W. Blum

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- Art 9 DTT Germany-USA, in Wassermeyer (ed), Doppelbesteuerung Commentary, forthcoming.
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Dr. Caroline Heber

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- Lieferungen und Sonstige Leistungen: Unentgeltliche Wertabgabe, in Weitemeyer/Schauhoff/Achatz (eds), Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG, forthcoming.
- Lieferungen und Sonstige Leistungen: Spende, Sponsoring oder Werbeleistung, in Weitemeyer/Schauhoff/Achatz (eds), Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG, forthcoming.

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- Die Verstärkte Zusammenarbeit in Steuersachen, Jahrbuch der MPG 2019, forthcoming.
- Input VAT Deduction, in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds), CJEU - Recent Developments in Value Added Tax 2017, 2018, 329.
- Praxisfälle Steuerrecht 3 (with Daniela Hohenwarther-Mayr), 2018.



Dr. Raffaele Petruzzi

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- The Recent Decisions of the European Commission on Fiscal State Aid: an Analysis from a Transfer Pricing Perspective (with Alexandra Miladinović), International Transfer Pricing Journal 2019, Vol. 26, No. 4.
- Transfer Pricing, Users' Participation and Profit Attribution to Digital Permanent Establishments: A Case Study, International Transfer Pricing Journal 2019, 87.
- Introduction to Transfer Pricing (with Sayee Prasanna, Giammarco Cottani, Stig Sollund), in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, 2019, 3.
- Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis (with Sayee Prasanna), in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, 2019, 35.
- Transfer Pricing and Intra-group Services (with Xue Peng), in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing A Practical Guide, 2019, 331.
- Transfer Pricing and Intra-Group Financial Transactions, in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, 2019, 379.

- Transfer Pricing Issues Related to the One-Belt-One Road Project (with Xue Peng, Mirna Screpante, Norbert Roller, Vladimir Tiutiuriukov), in Lang/Owens (eds), Removing Tax Barriers to China's Belt and Road Initiative, 2019, 169.
- The New EC's Proposal on Corporate Taxation and Significant Digital Presence: A Preliminary Assessment (with Vasiliki Koukouloti), European Taxation 2018, 391.
- Transfer Pricing Rules under the ECJ's Scrutiny: Green Light for Non-Arm's Length Transactions? (with Svitlana Buriak), International Transfer Pricing Journal 2018, 349.
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Dr. Rita Szudoczky

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Desiree Auer

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- EuGH-Rsp zur Umsatzsteuer: Bestimmung der Bemessungsgrundlage bei Tauschumsätzen (with Selina Siller, Karoline Spies, Stephanie Zolles), *ecolex* 2019, forthcoming.
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Svitlana Buriak

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Sayee Prasanna

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4



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Annika Streicher

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Stephanie Zolles

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Jean-Philippe Van West

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Doctoral Programs

Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) is jointly run by the Institute for Austrian and International Tax Law, the Tax Management Group, and the Department of Economics, WU. It offers an excellent and unique doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation.

DIBT provides interdisciplinary training in business, economics, law, and tax psychology. It is a three-year program designed to prepare an elite group of young tax researchers for future academic careers in their home countries and throughout the world. At the end of the program, graduates are awarded a PhD degree in International Business Taxation.

DIBT is funded by the Austrian Science Fund (FWF), having been evaluated by experts from around the world and having successfully competed with other proposals for PhD programs from completely different disciplines. The program is open to students from all countries worldwide.

In September 2018, four young researchers were admitted to the program from a total of 57 applicants. A further six students were selected for admission to the program in September 2019. There are now 57 DIBT students and alumni from Albania, Austria, Belgium, Brazil, Bulgaria, Canada, Chile, China, Germany, Greece, Hungary, India, Israel, Italy, Japan, Malta, Mexico, Netherlands, New Zealand, Poland, Republic of Korea, Romania, Russian Federation, Turkey, Ukraine, USA, and Venezuela.

Doctoral Programs in Business and Economics and in Business Law

Each year, a very limited number of doctoral candidates are admitted to our Institute. It usually takes our young academics three to four years to complete their doctoral theses in either Business and Economics or Business Law.

Recently Approved Doctoral Theses

- Dr. Matthias Mayer: Die Zinsschranke – Artikel 4 Anti-Tax Avoidance Directive und seine Umsetzung in Österreich
- Dr. Andreas Langer: Die rechtlichen Grenzen des Country-by-Country Reportings
- Nathalie Bravo, PhD: A Multilateral Treaty for Updating the Tax Treaty Network
- Benjamin Oßwald, PhD: Taxes and Real Effects
- Dr. Rita Julien: Credit Method, Compatibility and Constraints under EU Law
- Andrzej Stasio, PhD: Spillovers in International Taxation



RESEARCH ACTIVITIES

Habilitations at our Institute

Habilitations are not an everyday business at our Institute. It was thus a great pleasure for us to have two of them in June 2019.

- Dr. Daniela Hohenwarter-Mayr reported on June 19, 2019, on “Legal Succession in the Field of Business Tax Law” in order to get her *venia legendi*.
- Dr. Karoline Spies reported on June 26, 2019, on “Permanent Establishments in Value Added Tax” in order to get her *venia legendi*.

Christian Doppler Laboratory

The Christian Doppler Laboratory, established at the Institute for Austrian and International Tax Law in cooperation with Deloitte in 2013, focuses its work on transparency in international tax law. In the last academic year, the research work was concluded and two dissertations on the topics dealing with the automatic exchange of Country-by-Country Reports (Dr. Andreas Langer) and the implementation of the interest limitation rule (Dr. Matthias Mayer) were finalized. In addition, research was carried out on the topic “location-specific advantages: modified application of the arm’s length principle in a knowledge-based economy”. As all these issues are part of the current international political agenda, the Laboratory contributed greatly both to the scientific analysis of existing law and to the development of new effective rules, meeting future challenges in the field of tax transparency.

WU Global Tax Policy Center at the Institute for Austrian and International Tax Law

The WU GTPC was created in 2012 and is headed up by Prof. Jeffrey Owens. It has become one of the leading think tanks on the interface between tax policy, tax administration and tax law. All the WU GTPC events bring together tax policymakers, tax administrators, tax practitioners as well as researchers from around the globe. The Center provides a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of developed and developing countries and economies in transition.

Digital Economy Taxation Network (DET)

The WU GTPC program on Digital Economy Taxation Network was launched in 2017 (DET partners: CATA, CITACT-XMU, DFKI, CIAT, IDB, NUS, TARC, University of Geneva, UNSW, USP, SUSS, IOTA) to study the impact of technology on policy and administration. The 5th High Level Conference: “Reimagining Taxation in

Academic Awards

Christina Dimitropoulou
• WU Research Award 2018

Karol Adam Dziwiński
• WU Research Award 2018

Sriram Govind
• WU Research Award 2018

Dr. Jasmin Kollmann
• Maurice Lauré Award 2018

Ivan Lazarov
• WU Research Award 2018

Dr. Alicja Majdanska
• WU Research Award 2018

Alexandra Miladinović
• WU Research Award 2018

Dr. Rita Szudoczky
• WU Research Award 2018

Dr. Kasper Dziurdź
• Wolfgang Gassner
Wissenschaftspreis 2019
• Honourable mention for the
Mitchell B. Carroll Prize 2019

**Dr. Pedro Guilherme
Lindenberg Schoueri**
• EATLP Award 2019

Nathalie Bravo, PhD
• Wolfgang Gassner
Wissenschaftspreis 2019

Desiree Auer
• WU Research Award 2018



the Age of Digital Disruption” was held on December 3, 2018, in Georgetown/Washington DC, US, and provided an overview of where governments stand in adapting their tax systems to the digital era. On December 17 to 19, 2018, the third workshop in the series focused on VAT with the aim of developing a greater understanding of the VAT/GST Challenges in a Digital Economy took place. The workshop provided practical insights into the application of VAT/GST to digital transactions, global trends adapting VAT/GST, the treatment of online platforms, ways to achieve a frictionless consumption tax, and the pros and cons of taxing robots.

Co-operative Compliance

The Co-operative Compliance joint project with ICC and CATA examines the legal, administrative and political constraints in getting more countries to adopt a relationship between tax administrations and MNEs which is based on trust, openness and constructive dialog. It examines why this is the case, how some countries have managed to overcome these constraints, and what can be learned from their experience. Particular attention is paid to non-OECD countries and how they could benefit from a co-operative compliance approach, including how to deal with BEPS-related issues.

At the London meeting “Co-operative Compliance: Towards Improved Tax Certainty” on March 11 to 12, 2019, it was agreed to create five working groups: (1) identifying criteria to access CC, (2) developing model legislation, (3) creating a governance framework for tax control and risk management, (4) developing a methodology to measure cost and benefits and (5) setting out a road map for engaging civil society. It was also agreed to extend the African pilot studies to Asia and Latin America.

The Austrian-Chinese Tax Research Network

The Institute for Austrian and International Tax Law, WU has a longstanding engagement with the Chinese government, business and academics through a range of initiatives. Together with Peking University (PKU), the Beijing Foreign Studies University (BFSU), the Central University of Finance and Economics (CUFE), and Wuhan University (WHU), we have established a research network with a focus on international tax law. The Network was further extended to include Sun Yat-Sen University (SYSU), Xiamen University (XMU), and the University of Hong Kong (HKU). This Network has promoted joint research into trends in Chinese tax policy and engaged in training activities for Chinese academics and officials. The Network held three events in the summer of 2019: A tax treaty course in Beijing, a conference on tax disputes in Yangzhou, and a summer school on tax treaties in Xiamen, where our Institute trained students from all parts of China in the area of tax treaties.

The China/WU Forum on Removing Tax Barriers to the Belt and Road Initiative (BRI)

The aim of this forum is to try to identify tax issues which will need to be addressed if the BRI is to reach its full potential. The Forum commissions research from leading Chinese and foreign academic institutions, seeks the views of business on solutions to avoid cross-border tax disputes along the BRI, and is working with the governments along the route to help them adapt their tax administration to the new challenges posed by the BRI.

The WU Global Tax Policy Center at our Institute participated in the first meeting of the BRITACOM (Belt and Road Initiative Tax Administration Cooperation Mechanism), which was held in Wuzhen on April 18 to 22, 2019. As part of this project, Kluwer published a book on “Removing Tax Barriers to the Belt and Road Initiative” in November 2018.

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RESEARCH ACTIVITIES

Vienna Multi-Stakeholder Group on Improving Cross-Border Dispute Resolution

The WU Global Tax Policy Center at our Institute for Austrian and International Tax Law created a multi-stakeholder group to examine how to minimize and resolve cross-border tax disputes. In 2018, the group published a number of articles on such issues as the treatment of taxes in non-tax agreements, tax arbitration, and the use of new technologies to improve the MAP process.

At the 6th meeting of the WU Disputes Forum, it was agreed to create sub-groups in the subjects of New Institutional Framework (NIF), VAT, Inheritance Tax (IHT), and New Technologies. The groups on NIF and VAT met on March 3 and May 15 to 16, 2019, respectively. Our team has worked relentlessly towards contributing to the various chapters of the UN Handbook on Dispute Avoidance and Resolution, while also improving our proposal for a New Institutional Framework that creates binding and non-binding mechanisms to supplement MAP in tax treaties. The group has also contributed to the work of the UN, EC, and OECD in this area.

Fireside Chats

This series of informal discussions, launched in 2012, involves a 90-minute chat between Prof. Jeffrey Owens and leading tax personalities, discussing issues that are currently preoccupying governments, business, and civil society. These chats are recorded by WUtv and the audience can choose either to join the discussion in person or online through live streaming.

Speakers and Topics of the Fireside Chats in 2018/19

December 17, 2018

- Prof. Walter Hellerstein: Implications for the Digital Tax Debate

May 17, 2019

- Prof. Christian Kaeser: The End of the Arm's-length Principle (ALP)?

WU Transfer Pricing Center at the Institute for Austrian and International Tax Law

Transfer pricing is one of the most relevant and challenging topics in the international tax environment. Increasing global trade and the role of multinational enterprises in the global economy have boosted its relevance. Most of the players traditionally interacting in this field have been international organizations, governments and tax administrations, the business community, and advisers. There is, however, an emerging need for the contribution of academia to these topics, in order to facilitate the link between pragmatic solutions and theoretical principles.

With this in mind, the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law was established to research, analyze, discuss, and teach transfer pricing topics. It positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The center combines both



academic and practical perspectives and its approach is highly international and interdisciplinary. The center is led by Dr. Raffaele Petrucci (Managing Director), Prof. Alfred Storck, and Prof. Robert Risse (Co-Chairs of the Board of Directors).

Global Transfer Pricing Conference “Transfer Pricing Developments Around the World”

In 2019, the WU Transfer Pricing Center held its third Global Transfer Pricing Conference entitled “Transfer Pricing Developments Around the World”. About 170 international experts from tax practice, academia, governmental institutions, and other bodies convened from February 17 to 19, 2019, at WU Vienna to share their knowledge of and vision for this topical area.

On the first day of the conference, the sessions focused on regional transfer pricing developments (i.e. global, in the European Union, in the United States, and in developing countries and emerging economies) and on the second day on developments concerning specific topics (i.e. recent developments on transfer pricing and intra-group services, on transfer pricing and intra-group financing, on the nexus of digital permanent establishments, and on the attribution of profits to digital permanent establishments). The impact and practical relevance of these developments were discussed in order to generate new ideas and provide further proposals for future areas of work. In order for the research results to be made available on a larger scale, a book will be published in fall 2019.

WU Transfer Pricing Symposium

The inaugural WU Transfer Pricing Symposium on the topic “Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions” took place on October 29, 2018, and was attended by an international audience of about 80 participants. The research findings of the symposium on the definition of intangibles, attribution of intangibles related returns, as well as structuring, pricing, and valuing intangibles have been summarized in a book published in April 2019.

Advanced Transfer Pricing Courses

The Advanced Transfer Pricing Courses, which cover general topics, specific topics, and benchmarking, are three one-week courses organized annually by the WU Transfer Pricing Center at our Institute and are held in Vienna. These courses are an ideal platform for sharing the research results achieved by the Center.

Lecturers for all courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms as well as professors and senior researchers of the Institute.

- May 20 to 24, 2019: Advanced Transfer Pricing Course (General Topics)
- July 1 to 5, 2019: Advanced Transfer Pricing Course (Benchmarking)
- September 23 to 27, 2019: Advanced Transfer Pricing Course (Specific Topics)

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RESEARCH ACTIVITIES

Workshops on Transfer Pricing

The WU Transfer Pricing Workshops are usually held during the weeks of our three Advanced Transfer Pricing Courses and offer a further opportunity to extend the knowledge on specific transfer pricing topics in an open atmosphere with enough time set aside for questions and discussion. The workshop series has become a valuable extra source of information and is open to the public free of charge.

Speakers and Topics of the Transfer Pricing Workshops in 2018/19

May 20, 2019

- Stefaan De Baets (PwC Belgium): Disruptive Profit Allocation Methods for Disruptive Businesses!?

May 21, 2019

- Giammarco Cottani & Paolo Ludovici (Ludovici Piccone & Partners), Marco D'Ostuni & Vania Petrella (Cleary Gottlieb Steen & Hamilton LLP): How to Set Market Prices Under Competition and Transfer Pricing Rules

July 4, 2019

- Maik Heggmaier & Birgit Friederike Makowsky (WTS Steuerberatungsgesellschaft mbH): Dynamic Transfer Pricing – How to Steer and to Monitor in a Digitalized World

September 23, 2019

- Oliver Wehnert (EY): The Globalization of Management Functions and Its Tax Effects

September 24, 2019

- Xavier Daluzeau & Céline Pasquier (CMS Francis Lefebvre Avocats): Transfer Pricing – Dispute Prevention / Resolution Instruments and Alternative Tools: The “Carrot and Stick” Approach?





Academic Conferences

Conference “Recent and Pending Cases at the CJEU on Direct Taxation”

From November 8 to 10, 2018, the conference “Recent and Pending Cases at the CJEU on Direct Taxation” was held. Distinguished experts from the origin countries of the cases not only shed light on recent CJEU decisions in the area of direct taxation but also analyzed the pending cases and their importance to the EU Member States and third countries. They also discussed the background of the cases and their relevance for the future. In the final session, an expert panel provided the audience with interesting insights into recent trends in CJEU Case Law. “Recent Developments at the CJEU in Direct Taxation 2018” was published in summer 2019 with Linde Verlag, Vienna.

8th Viennese Symposium on Corporate Tax Law

On January 28, 2019, the 8th Viennese Symposium on Corporate Tax Law was held at our university. Professors and researchers from our Institute presented the results of their research on the topic “BEPS locuta – causa finita?”. The lively and high-level discussion clearly showed how much interest our research results were met with not only by practitioners and scholars but also by students. The lectures given at the symposium will be published in a book.

Conference “Court of Justice of the European Union: Recent VAT Case Law”

From January 29 to 31, 2019, the Institute hosted the sixth Conference “Court of Justice of the European Union: Recent VAT Case Law”. This conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2018. Expert panels consisting of leading academics, judges, government representatives and business representatives from all over Europe and beyond convened to analyze the judgments of the previous year. The first session was dedicated to “EU Fundamental Principles and VAT”. In the second session about “Digital Economy and VAT”, a panel including two non-EU experts helped us towards a more global focus. The other sessions, each dealing with a different topic, thoroughly analyzed the case law. A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in summer 2019.

Conference “Tax Law and Accounting”

On April 26 and 27, 2019, the “Wiener Bilanzrechtstage” were held at our university for the sixteenth time. This is a joint activity between our Institute, the Institute for Taxation and Accounting, and the Institute for Commercial Law at our university. About 300 practitioners with an interest in academic topics participated in a number of very interesting lectures on the general topic “Organe von Unternehmen in Recht und Rechnungswesen”. The lectures will be published in a book.

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RESEARCH ACTIVITIES

Wolfgang Gassner Memorial Lecture

On April 29, 2019, the sixteenth memorial lecture in honor of Prof. Wolfgang Gassner was held. Prof. Dr. Heinz-Klaus Kroppen, LL.M (Ruhr-Universität Bochum, PwC Germany) gave a presentation on “Die Zukunft der internationalen Verrechnungspreise”. After this lecture, comments from Prof. Claus Staringer on the topic were met with great interest by the audience. Finally, the “Wolfgang Gassner Wissenschaftspreis 2019” was ceremoniously presented to the awardees.

Symposium “VAT Abuse and Fraud – Problems and Solutions in Academia and Practice”

The symposium entitled “VAT Abuse and Fraud – Problems and Solution in Academia and Practice” took place on May 16, 2019, at WU, in cooperation with KPMG. The symposium discussed fundamental VAT questions which arise in connection with VAT abuse and fraud. Using practical examples, the symposium looked at the differences and similarities in the jurisprudence of the CJEU and the national courts and on the legal consequences. The symposium also looked at the current changes and proposals of the European legislature (“quick fixes”, “new and definitive VAT system”) and Austrian legislature (Sections 22 and 118 of the Federal Tax Code).

Conference “Tax Treaty Case Law Around the Globe”

2019 was a “Vienna year” again for the conference “Tax Treaty Case Law Around the Globe”, which the Institute had the pleasure to host from May 23 to 25, 2019. This conference was again jointly organized by the Institute for Austrian and International Tax Law, WU, and the European Tax College of Tilburg University and alternates on an annual basis between Vienna and Tilburg.

Academics and practitioners from 23 countries presented 39 of the most interesting recent court cases on tax treaty law of their domestic jurisdictions. The presentations were followed by active discussion. Practitioners and government representatives in particular valued and enjoyed the benefit of this conference: being updated on the most recent trends in treaty jurisprudence around the globe in just two days. The results of the conference will also be published in a book in fall 2019.

26th Viennese Symposium on International Tax Law

On June 17, 2019, the 26th Viennese Symposium on International Tax Law was held by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). The professors and research staff from our Institute presented the results of their research on the topic of “Tax Treaties and Procedural Law”. The Symposium shed light on how domestic procedural law is applied by the domestic legislator in the context of tax treaties and the extent to which there are limits to the application of domestic procedural provisions. More and more treaty provisions contain specific rules of procedural law, and the symposium aims at analyzing these provisions and their practical impact. The interaction of these rules with domestic law is of particular practical relevance. Publication of the book, which is currently being prepared, is keenly anticipated by an interested public.

Conference “Controlled Foreign Company Legislation”

The Institute for Austrian and International Tax Law, in cooperation with the Doctoral Program in International Business Taxation (DIBT), organized a conference on “CFC Legislation”, which was held in Rust, Burgenland, from July 4 to 6, 2019. Given that CFC rules have been increasingly gaining in importance as anti-abuse provisions, the conference aimed to provide a practical assessment of CFC rules as anti-abuse provisions.



Their effectiveness and their expected practical impact in the future was discussed by more than 100 experts from various jurisdictions on all continents. The experts shared insights into current flaws, suggested potential improvements, discussed additional compliance burdens arising from their application and the need to strike a balance between the mechanical nature of CFC rules, and the effectiveness of more subjective anti-abuse provisions. Work is being carried out on a book which will make the results of the conference accessible to a wider audience.

For the sixth consecutive year, the conference was preceded by a “DIBT Doctorate Workshop” on the same topic, which gave selected PhD candidates in this area the opportunity to present their research to the scientific community and to receive valuable input from renowned academics as well as from fellow PhD candidates. The event was met with much interest and was a huge success.

Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during academic year 2018/19. These events aim at encouraging interaction and cooperation between research staff, guest researchers at the Institute, and the LL.M. students. These regularly scheduled meetings start with a short lecture by an LL.M. student on recent developments in tax law in their home country followed by a small lunch reception. Our LL.M. students and researchers get to meet and chat in a more informal environment. This format – combining a professional and a social event at lunchtime – was highly appreciated by researchers and LL.M. students alike and will be continued in the future.

Speakers and Topics of the Tax Lunch Talks in 2018/19

October 11, 2018

- Siddhesh Rao (India): Recent Developments in Indian Jurisprudence on the Permanent Establishment Principle

November 7, 2018

- Stephanie Uribe (Mexico), José Garcia Garcia (Mexico), Rafael Ramirez (Mexico): Recent Relevant Developments and Issues Concerning Mexican International Tax Regulations

January 23, 2019

- Marco Orlandi (Italy): Joint Audit: A New Tool to Enhance Administrative Cooperation and Combat Tax Evasion – A Practical Case

February 14, 2019

- Ravi Chatlani (Panama): A Look at Panama’s Compliance with International Tax Standard

April 11, 2019

- Sudarshan Kasturirangan (India): Equalization Levy: Reflections from India’s Response to the Taxation of Digital Economy

May 23, 2019

- Flavio Yoshida (Brazil): Third-Party Liability on Aggressive Tax Planning in Brazil

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RESEARCH ACTIVITIES

Deloitte-WU Tax Summit

The Deloitte-WU Tax Summit takes place twice a term. At each event, a number of topics are presented and discussed by staff members of both Deloitte and our Institute. Two weeks beforehand, practitioners of Deloitte identify topics relevant in their actual consulting business, which are discussed from the research and business perspective. This year's tax summits took place on September 24 and November 13, 2018, and on April 16 and May 29, 2019.

Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and hypotheses with colleagues and professors. At the Institute for Austrian and International Tax Law, we have established a Round Table format which gives researchers the possibility to discuss their thoughts on a research topic they are working on in an informal yet organized manner. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor or a senior post-doc researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enables the author to develop ideas further. At the Institute for Austrian and International Tax Law, we are fortunate enough to be able to discuss ideas not only with Institute staff but also with visiting professors and guest researchers from around the world. Furthermore, our guests generally use the opportunity, while they are with us, to present a paper at a Round Table. In this way, everyone involved can learn not only about foreign tax systems but also about the different ways of thinking about international tax issues and opinions on how to deal with them.

Topics of Round Tables

Jonathan Leigh-Pemberton	Attributing Foreign Income to Resident Individuals: A Discussion of Domestic Charging Provisions
Annika Streicher	Die (Kleine) Vermietung im Zeitalter der Sharing Economy
Dr. Andreas Langer	Ermächtigungsgrundlage zur Umsetzung von „Public“ Country-by-Country Reporting
Jonathan Leigh-Pemberton	Wealth Taxes – What are the Options?
Gabriela Capristano	Simplifications/Clarifications of the OECD TP Guidelines
Xue Peng	Modified Application of the Arm's-Length Principle
Jean-Philippe Van West	Legal Analysis of Article 29(8) OECD MC
Daniele Canè	The Legal and Budgetary Aspects of an EU Own Tax
Sayee Prasanna	Cross-border Business Restructuring Transfer Pricing Legislations – Divergences and Consequences
Florian Navisotschnigg	Intangibles – Treiber der Weltwirtschaft oder Wolf im Schafspelz?
Jonathan Leigh-Pemberton	A Diverted Profits Rule for Developing Countries
Svitlana Buriak, Ivan Lazarov	Between State Aid and the Fundamental Freedoms: the Arm's-Length Principle under EU Law
Marcio Sales Parada	Requirements for Fiscally Efficient Mandatory Disclosure Rules on Aggressive Tax Planning
Prof. Jeffrey Owens, Chris Sanger	The Future of Corporate Income Tax (CIT)
Ioana Rosca	Effective Implementation of the Anti-Hybrid Rules: Assessing Integrity Rules to Avoid Circumventing the Anti-Hybrid Rules
Angelina Papulova	Arbitration Procedure and the Implementation of Arbitral Awards in Domestic Law



Florian Fiala, Lisa Ramharter	Cooperative Compliance (Begleitende Kontrolle, Steuerkontrollsystem) – „Des Steuerpflichtigen Zähmung?“
Jean-Philippe Van West	The Grace Clause of Art 29(8) c) OECD MC and its Procedural Aspects
Christina Dimitropoulou	Tax Policy and Autonomous Intelligent Systems (AIS)
Stephanie Zolles	BREXIT and the Implications of a Hard Brexit for UK-EU Trade
Robin Damberger	Verfassungsrecht und CO2-Steuern
Benedikt Hörtenhuber	Die steuerrechtliche Behandlung der Beitragsleistung zur betrieblichen Altersvorsorge durch Pensionskassen im internationalen Steuerrecht (DBA)
Katharina Moldaschl	The Role of the Competent Authorities under Article 4 (3) OECD Model Convention
Jonathan Leigh-Pemberton	Tax Reform and Digitisation: The Inclusive Frameworks' Public Consultation Document and the Options for Reform-Reflections on the Consultation Meeting Held on 13–14 March
Alexandra Miladinović	The State Aid Prohibition of Art 107 TFEU and its Application to Tax Law
Christina Dimitropoulou	Robot Taxes: A Fiscal Response to Automation Risks?
Clement Migai	Taxing Capital Gains from the Transfer of an Interest in a Mining or Petroleum Right under Kenya's Domestic Law and Tax Treaties: An Elusive Search?
Stephanie Zolles	The Principle of Territoriality
Selina Siller	Missbrauch und Betrug im Abgabenrecht
Martin Klokar, Mario Riedl	National Report Austria: CFC Legislation
Dr. Rita Julien	The Credit Method under EU Law

Christina Dimitropoulou	Robot Taxes in Search of Justification: Balancing the EU's and Member States' Tax Objectives for an EU Harmonized Common System of Robot Taxation
Pablo A. Hernández González-Barreda, Felipe Pinto Vallada	Holding Companies and Directive and Treaty Shopping: Beneficial Owner, Abuse of Law and the Single Taxation Principle
Jonathan Leigh-Pemberton	Designing a Capital Gains Tax: What is the Policy Rationale for Having a CGT, What are Some of the Common Design Questions that Arise and How does it Compare and Interact with Other Taxes on Wealth?
Desiree Auer	Die Neuausrichtung der Binnenmarktregelung
Christina Pollak	Domestic Procedural Law and European Union Law
Xiangdan Luo	Is Double Tax Convention a Sand in Shoe for Digital Permanent Establishment Under CCCTB Context?
Cristóbal Pérez Jarpa	Exit Taxation on ATAD: Between Minimum Standards and Fundamental Freedoms
Veronika Solilova	Draft on Brexit and Its Impact on the CCCTB
Karol Dziwiński	Domestic Procedural Law and Tax Treaty Law
Prof. Jeffrey Owens	Changing the International Environment
Sriram Govind	Unilateralism in Taxing the Digitalized Economy: Comparing the EU Digital Services Tax Proposal and the Indian Equalization Levy
Balázs Karolyi	A Comprehensive Overview of the Hungarian Advertisement in Tax in Light of Its Compatibility with International and EU Law

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RESEARCH ACTIVITIES

VAT Coffee, Tax Update, TP Coffee, CJEU Case Law Coffee, Tax Treat Tea, Tax Technology Tea

Staying up to date is essential for conducting high quality research. The Institute organizes several internal meetings, so-called “Coffees” and “Teas”, during which the latest developments in the field of Austrian, European, and international tax law are discussed. Experts of the Institute prepare every Coffee or Tea. The Coffees and Teas lead to fruitful debates, fostering the exchange of knowledge between the academic staff.



VAT Coffee:

- CJEU – PORR Építési Kft., PSM „K”, Human Operator, Vetsch Int. Transporte
- CJEU – Morgan Stanley & Co International, Alpenchalets Resort, Arex CZ
- CJEU – Fontana, Vădan, Ryanair, Gamesa Wind România, Božičdevič Ježovnik
- CJEU – DPAS Limited, Marcandi, Enteco Baltic, Viking Motors and Others

Tax Update:

- Höchstgerichtliche Rechtsprechung in Österreich und Deutschland (VwGH, VfGH, BFH)
- BFG-Rechtsprechung
- Entwicklungen im nationalen Steuerrecht

TP Coffee:

- The OECD’s response to the tax challenges of the digitalized economy
- The US Coca Cola Case
- The US Medtronic Case
- The Canadian Cameco Case

CJEU Case Law Coffee:

- C-203/16 P Andres (faillite Heitkamp BauHolding) v Commission
- C-650/16 Bevola

- C-28/17 NN
- C-416/17 Commission v France (Précompte mobilier)
- C-135/17 X GmbH, AG Mengozzi Opinion and the judgment
- C-575/17 Sofina
- C-553/16 TTL
- C-115/16, C-118/16, 119/16 and C-299/16 N Luxembourg
- C-116/16 and C-117/16 T Denmark

Tax Treat Tea:

- Bundesgericht Switzerland, – Art 26 – Fishing Expeditions
- Tax Court of Canada, August 22, 2018 – Anti-abuse, Application of a GAAR Similar to the PPT
- Tax Appellate Tribunal, New Delhi (India), Is there a PE?
- Court of Appeal Ghent (Belgium), Payments for the use of a Footballer’s Image Rights – Art 12, 14, 17 or 21?
- Tax Court Western Cape (South Africa), – Art 15 – Which State has the Taxing Right if a Seconded Employee is Sent to a Third State to Temporarily Work There?

Tax Technology Tea:

- Taxation in the Digital Era
- Shared Economy
- Disruptive Technologies and Tax Compliance
- Changes in the Legal Framework
- Blockchain and Sustainable Taxation



OECD Archives

The minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted provide valuable information about the intention of the drafters for researchers in tax treaty law. Until now, these documents have been available only in Paris or Florence, where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada, the University of Piacenza, and the University of Sydney, Sydney Law School. Together, we have copied, scanned, digitalized, and uploaded these documents to the Internet, in order to make them available to researchers around the globe. The database now includes 2,375 documents with a total of more than 30,000 pages, all in a searchable format. This information can be found under the following link: <https://www.taxtreatieshistory.org>.

Funded Research Projects

In academic year 2018/19, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Austrian Academy of Sciences, the Jubilee Fund of the Austrian National Bank, Eurasia Pacific Uninet, Ludovici & Partners, Christian Doppler Research Association, Deloitte, Vertex, The Joachim Herz Stiftung, Erste Bank, B&C Industrieholding, B&C Privatstiftung, SICPA Guardtime SA, Thomas Reuters Global Resources Unlimited Company, and Swedish Industry.



Funded Research Projects

- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- DK Doctoral Program in International Business Taxation (DIBT)
- The Importance of Arbitration Clauses for CEE Countries
- Legal Succession
- CD Laboratory for Transparency in International Tax Law
- Taxation of Non-Residents
- Permanent Establishments and Value Added Tax
- Global Value Chains and Transfer Pricing
- Taxation in an Age of Digital Disruption
- Tax Literacy and Tax Compliance
- Challenges for VAT in a Digital Economy
- Source v. Residence Allocations in Tax Treaties: Developing Country Perspective

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RESEARCH ACTIVITIES

Incoming Foreign Researchers

High-level research is only possible if close links with the international scientific community are established. The Institute for Austrian and International Tax Law therefore strives to invite as many distinguished foreign researchers as possible to cooperate on research projects. In academic year 2018/19, we had eight visiting professors from abroad in the standard program and 32 in our LL.M. International Tax Law program. Furthermore, we were proud to host 43 guest researchers from nineteen different countries, who stayed for 81 months in total, ranging from stays of one week to one year. Many of our guests were granted a fellowship for their research period or were able to participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

Incoming Foreign Researchers

- AUKEELA Elisa Maria, FINLAND, Transfer Pricing
- AZZOPARDI Kezia, MALTA, The Degree of Discretion of a Tax Authority in the Legal and Practical Implementation of the Principle Purpose Test in BEPS Action 6
- BONK František, SLOVAKIA, Implementing ATAD Measures in the Slovak Tax System
- CANÈ Daniele, ITALY, I pay, therefore I am (European Citizen)
- CARBONE Vincenzo, ITALY, Transfer Pricing Legislation in Brazil, Compared to the European Doctrine on TP Reflected in the OECD Guidelines
- CODORNIZ Roberto, BRAZIL, Tax Sovereignty in International Public Law: Limits and Sources of the International Legal Duty to Cooperate in Order to Address International Tax Planning
- DABNER Justin, AUSTRALIA, Has the European Union's Emissions Trading Scheme (ETS) Been Rehabilitated Such That it Could Again be a Blueprint for Adoption in Australia?
- DOS SANTOS D'ÁVILA Lucimara, BRAZIL, Elaboration of a Brazilian Model of Fiscal Incentives for Technological Innovation, Considering the Analysis of the Current Legal System, the Experience of Foreign Law and the OECD and WTO Guidelines

- GEAMANU Ana Maria, ROMANIA, Insight into the Topic of International Taxation in Terms of Curriculum Structuring, Subjects Taught at Different Levels (Bachelor, Master, Doctoral Level)
- GIAMBRONE Filippo Luigi, ITALY, Future Perspectives Concerning the Future Funding of the European Union - New Opportunities Regarding a European Tax Policy Coordination
- GOLDMAN Guy, ISRAEL, Introduction to Common Law and Jurisprudential Perspectives
- GÜMÜŞKAYA Gamze, TURKEY, Advanced Tax Rulings and International Comparison
- HAMADA Akiko, JAPAN, Transfer Pricing
- HELLER Kilian Udo, GERMANY, Tax Issues of Cross-Border Liability in Subcontracting Chains and Hiring Out of Labour
- HJORTH BAERNTZEN Susi, DENMARK, The Limits and Potentials of General Anti Avoidance Rules (GAARs)
- JERKOVIC Emina, CROATIA, The Concept of Tax (non)Literacy and Tax Behavior, Tax Advisory, Tax Planning in Connection to Personal Income Tax and the Role of Tax Administration in Creating the Tax System
- LAN Yuan-Chun (Martin), CHINA, Controlled Foreign Company Legislation
- LEROY Julie Christine, BELGIUM, A Framework for the Recovery of Illegal Fiscal State Aid in Belgium
- LI Haolan, CHINA, Anti Treaty Shopping Rules – An Analysis from a China Perspective
- LI Xiaorong (Sharron), CHINA, The Challenges Brought by Digital Economy to Traditional International Tax Rules, for Example, in Identifying Gains by E-Business Platforms as Business Profits/ Service Income
- LOPO MARTINEZ Antonio, SPAIN, Revisit the Role of WTO Law in Tax Law in the Face of the Recent Tax Reforms
- DE BRITO MACHADO SEGUNDO Hugo, BRAZIL, Taxation of Streaming and Cloud Computing Activities: Technical and Legal Issues
- MACARRO OSUNA José Manuel, SPAIN, Taxation of the Digital(ized) Economy in the European Union: a Holistic Approach
- MACHICA Michael, PHILIPPINES, Impact of Tax Treaties on Transfer Pricing in the Philippines
- MATSUBARA Yuri, JAPAN, Tax Transparency and Tax Treaty Arbitration in the Post-BEPS Era



- MEYER-NANDI Sathi, GERMANY, Development Policy behind the Double Taxation Conventions of Germany Concluded with Ghana, South Africa and Ivory Coast: How to Bring the Treaties in Line with the Development Policy of the Donor Country
- NAKAGAWA Takehisa, JAPAN, Extraterritorial Application of EU Public Laws
- NAS Adil, TURKEY, Using Mediation and Arbitration in Tax Law (as part of alternative dispute resolution)
- NAZAROV Vladimir, RUSSIA, Work on the "International Tax Law Handbook"
- RUSS Julia, GERMANY, Transfer Pricing in a Digital Context
- SARGSYAN Vahe, ARMENIA, Optimization of Direct and Indirect Taxes in Post-Crisis Economies
- SCHWARZ Magdalena, GERMANY, The Term "Income Tax" Under WTO Law
- SENDKE Thomas, GERMANY, Taxpayer's Fundamental Rights in the Area of European Tax Enforcement
- SOLILOVÁ Veronika, CZECH REP., Measurement of the Corporate Profit Shifting
- SUZUKI Michiko, JAPAN, Controlled Foreign Company Legislation
- TEIXIDOR MARTINEZ Neus, SPAIN, Coordination on the Land Cadastre Management
- TRENTINI Helena Christiane, ITALY, Legal Certainty, Tax Transparency and Automatic Exchange of Information for Tax Purposes
- URUSHI Saki, JAPAN, Controlled Foreign Company Legislation
- VACA B., A. Carolina, COLOMBIA, The Taxation of "Digital" Technical Services in Latin America
- VITA Jonathan, BRAZIL, Convergence between International and National Tax Law Systems While Tackling New Problems with old (or new) Approaches: from Anti-Avoidance Structures to Qualification Dynamics in the Digital Economy
- WANG Tianyi, CHINA, Distinguishing and Supervising Digital Economy Taxation Issues in BEPS
- WAUTERS Kristof Lutgarde, BELGIUM, A new Relationship between Taxpayer and Tax Authorities? Towards (a higher degree) of Cooperative Compliance in Belgium
- YANG Mengli, CHINA, Research on Tax Treaties between China and Foreign Countries under the Background of 'the Belt and the Road'
- YAO Jun, JAPAN, Evaluation of Intangible Assets in Business Appraisal and Transfer Pricing Taxation
- YE Xiaoqi, CHINA, Interpretation under Art 3 para 2 OECD Model

Outgoing Researchers

Prof. Pasquale Pistone was visiting professor at the University of Cape Town (South Africa). Furthermore, he gave lectures at the University of Rijeka (Croatia), the University of Bari, the Bocconi and Catholic Universities of Milan, the Universities of Palermo, Parma, LUISS-Rome (Italy), the University of Amsterdam (Netherlands), the Ural State Law University (Russia), the University of Zürich (Switzerland), and at Harvard University (United States).

Prof. Alexander Rust gave lectures at the University of Leiden (The Netherlands), the University of Luxembourg (Luxembourg), the University of Milan (Italy), New York University (USA), and worked as an adjunct professor at Georgetown University (United States).

Prof. Alfred Storck gave lectures in postgraduate tax programs: Executive Master of Laws (LL.M.) in International Taxation at the University of Liechtenstein and the WU-TA Advanced Transfer Pricing Program at the Singapore Tax Academy.

Dr. Rita Szudoczky was a Visiting Professor at Paris 1 Panthéon-Sorbonne University in January 2019.

Every year, not only professors but also young scholars from the Institute are invited and able to visit academic institutions in the area of tax law all over the world. During the past year, teaching and research associates have visited international organizations in Australia, Belgium, the Netherlands, Singapore, and the US. These numerous visits to foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened through these exchanges.

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RESEARCH ACTIVITIES

Research Stays Abroad

January – March 2019

- Svitlana Buriak: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

February – May 2019

- Ivan Lazarov: Court of Justice of the European Union, AG Tanchev cabinet, Luxembourg

July – September 2019

- Christina Dimitropoulou: University of California, Berkeley, USA

June – November 2019

- Sayee Prasanna: OECD, Paris

Engaging with International Academic Institutions

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch and Prof. Claus Staringer serve as members of the Board. Prof. Michael Lang is also a member of the EU Tax Task Force of the CFE (Confédération Fiscale Européenne), a member of the Scientific Advisory Council as well as of the Board of the Deutsche Steuerjuristische Gesellschaft, of the Joint Tax Committee of the German, Swiss and Austrian Chambers of Accountants, and of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and a member of the Scientific Advisory Board of the Leibniz Science Campus MaTax, as well as the Chairman of the Academic Committee of the Kardinal-Innitzer-Studienfonds.

Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the EU Task Force of the CFE (Confédération Fiscale Européenne).

Prof. Alfred Storck has been appointed as arbitrator in transfer pricing disputes (MAP Procedure).

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), Associate Professor of Tax Law at the University of Salerno (Italy), Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), a member of the Permanent Scientific Committee (PSC) of IFA, of the Executive Board and Secretary General of the European Association of Tax Law Professors (EATLP), a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation, a founding member of GREIT (Group for Research on European and International Taxation), of the Executive Board of ILADT (Instituto Latinoamericano de Derecho Tributario), an honorary member of IBDT (Instituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios) and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is the adviser to the IADB and UNCTAD and a number of regional tax administration organizations. He is also chair of the Singapore Management University – TA Center for Excellence in Taxation Research Committee and senior policy adviser to the Global EY chair of Tax.

Publications
2018/19



5



DISSEMINATING OUR KNOWLEDGE

Book Series, Tax Journals

In academic year 2018/19, many books were written or edited by the professors of our Institute, most of which were published by the Facultas, Linde and Wolters Kluwer publishing houses. The Institute has continued publishing a book series with the IBFD. Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of the "Series on International Tax Law", presently comprising 114 volumes; he has also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law, which he founded 28 years ago. Prof. Josef Schuch is also one of the editors of *Ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is editor-in-chief of the *World Tax Journal* and a member of the editorial board of *Diritto e Pratica Tributaria Internazionale*. He is also the editor of the IBFD Doctoral Series. Furthermore, he is also a member of the scientific board of the *Revista Mexicana de Derecho Financiero y Tributario* (Mexico), of the *Revista de direito tributario atual* (Brazil), and of the *Revista de Finanças Públicas e Direito Fiscal* (Portugal). Moreover, Prof. Michael Lang and Prof. Pasquale Pistone are members of the scientific board of the Russian Yearbook on International Tax Law. Prof. Michael Lang is a member of the board of editors of the *World Tax Journal* and he is also editor-in-chief of the *Bulletin for International Taxation* as well as one of the editors of *Kluwers' Series on International Tax Law*. Prof. Michael Lang, Prof. Alfred Storck, and Dr. Raffaele Petruzzi are editors of the "Series on Transfer Pricing Developments Around the World 2018", published by Wolters Kluwer.

Prof. Alexander Rust is a member of the editorial board of the Dutch tax journal "Inter-tax" and of the German tax journal "Internationale Steuer-Rundschau". He also serves on the advisory board of the Austrian journal "Spektrum der Rechtswissenschaft"; he is editor of the English version of the commentary "Klaus Vogel on Double Taxation Conventions" and is editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance".

Prof. Alfred Stork is a member of the editorial board and co-editor for the tax journal "TPI" (Transfer Pricing International) published by Linde, the first transfer pricing journal in the German language.

Maintaining Lifelong Relationships with Students, Graduates, and Other Practitioners

A major priority is the preservation of relationships with students, graduates, and other practitioners. Fifteen years ago, a database was created containing contact details for our students, in order to give them as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters in German and English to over 20,000 people as well as our magazine *TAX LAW WU* on a quarterly basis to provide up-to-date information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures.

Helping Practitioners Search for Literature and Case Law

Our Institute houses the Research and Documentation Center for Tax Law. Many firms are members and delegate tasks to the Center's research staff, which includes excellent and very experienced students. They collect literature and case law on selected topics for the members upon request. Membership fees are re-invested in order to improve the quality of our library even further.



DISSEMINATING OUR KNOWLEDGE

Contacts with Academics and Practitioners from Around the World

Teaching in Beijing and Xiamen

Within the framework of the Austrian-Chinese Tax Research Network, a Viennese delegation gave a five-day course in Beijing to fourth-year undergraduate students and Master students from the Central University of Finance and Economics Beijing from June 10 to 14, 2019. The lectures focused on tax treaty law and basic case studies. During the course, a conference on the topic of "Taxation in an Age of Digital Disruption: A Chinese Perspective" was held in Beijing on June 11, 2019, jointly organized by the Institute for Austrian and International Tax Law and the Central University of Finance and Economics. Researchers of the Institute contributed to the discussions at the conference by giving presentations. From July 23 to 28, 2019, a further Viennese delegation lectured during the 6th Summer School of International Tax Law at Xiamen University. The lectures dealt with tax treaty case law and recent developments in international tax law at the level of the OECD and the UN. The best student gets the WTS-Award, which enables him or her to come to our Institute for a three-month research stay.

European Doctorate Seminar in Tax Law

From February 15 to 18, 2019, a seminar on European Tax Law jointly organized by the Universities of Leiden, Stockholm, Uppsala, and WU, took place in Vienna. Twenty-nine participants from various European countries discussed case studies on tax treaty law. Additionally, a poster session was organized so that the doctoral students could exchange ideas on their research projects. In addition to the core program, the participants were able to socialize at a cocktail reception and an evening at a Viennese Heuriger (wine tavern).

CEE Vienna International Tax Law Summer School

From July 15 to 19, 2019, the CEE Summer School on International Tax Law was organized for the eleventh consecutive year and took place at our Institute. This program consists of one week of intensive work on scientific topics covering the practice of double tax treaties and European tax law, taught by professors and experienced research staff of our Institute. Renowned partners from the business community support the program. Once again this year, all 30 selected full-time students were offered free participation in the program. Welcome receptions sponsored by LeitnerLeitner and Henkel were organized to encourage contacts between students, lecturers, and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Borealis, Henkel, LeitnerLeitner, Siemens, and UniCredit.

Vienna Certificate in Transfer Pricing

The Vienna Certificate in Transfer Pricing is awarded to experts who complete two excellent courses with a high-class case study as well as a technical paper supervised by the managing director and professors of the WU Transfer Pricing Center. The Certificate targets professionals around the world who want to build or broaden their knowledge in transfer pricing. Participants are typically tax and transfer pricing advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, government officials, and academics.

Vienna Certificate in Double Tax Treaties

The Vienna Certificate in Double Tax Treaties is offered to tax treaty experts and consists of two excellent courses, a high-class case study, and a technical paper supervised by the professors of the Institute for Austrian and International Tax Law at WU. Ideally,



all four parts should be taken within one year. The Certificate is aimed at tax practitioners who want to gain intense practical knowledge of double tax treaties provided by leading researchers and practitioners.

Corporate Tax Lunch

On October 16, 2018, and on May 7, 2019, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted a working lunch for corporate tax directors who exchanged their views on current developments in international tax law among themselves and with the professors of the Institute.

Information Evenings

Together with the Austrian Chamber of Tax Advisers and Public Accountants, the Institute organized four lectures on October 29, 2018 (Prof. Rust), March 25, 2019 (Prof. Lang), May 13, 2019 (Prof. Staringer), and September 16, 2019 (Prof. Schuch). The topics were "EU Directive Proposals for the Taxation of the Digital Economy", "The Austrian Double Tax Treaties in the Light of the Multilateral Instrument (MLI) – Some Interim Results", "Reform of the International Tax Code – News from OECD and G20", and "Current Developments in International Tax Law".

Tax Treaty Courses

Seminars were held on tax treaty law (January 28 to February 2 and June 27 to 29, 2019), where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law. We are happy about our longstanding and valuable cooperation with Akademie der Steuerberater und Wirtschaftsprüfer Vienna for the organizational aspects of these seminars.

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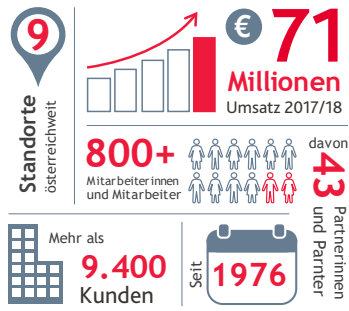
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