



Institute for Austrian and  
International Tax Law **Vienna**

# Report of the Academic Activities

2014/15



# WU

WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS







# 1



## PREFACE

This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2014/15, which started on October 1, 2014 and ended on September 30, 2015. 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 among the largest academic institutions in the world carrying out research and teaching about tax law. We are proud to be part of WU (Vienna University of Economics and Business). To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a growing extent, we have been getting 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 other than the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

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

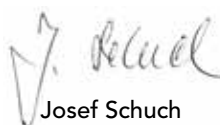
Our main fields of interest are corporate tax law, international tax law and European tax law. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis, we are aware of the fact that our research activities ensure the quality of our teaching, and that, vice versa, teaching helps us to develop, structure and discuss research ideas. Therefore, both research and teaching focus mainly on corporate tax law, international tax law and European tax law.



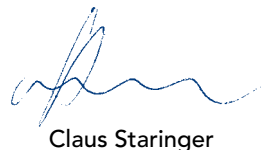
Michael Lang



Alexander Rust



Josef Schuch



Claus Staringer



Pasquale Pistone



Alfred Storck



Jeffrey Owens

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# 2



## STAFF

### Professors:

Prof. Michael Lang  
Prof. Alexander Rust  
Prof. Josef Schuch  
Prof. Claus Staringer  
Prof. Pasquale Pistone  
Prof. Alfred Storck

### Administrative Director:

Maria Wimmer

### Director, WU Global Tax Policy Center:

Prof. Jeffrey Owens

### Program Leader, Tax and Good Governance:

Rick McDonell

### Managing Directors, WU Transfer Pricing Center:

Prof. Alfred Storck  
Dr. Raffaele Petruzzi

### Senior Lecturer:

Prof. Helmut Loukota

### Post Doctoral Research Associates:

Dr. Daniel W. Blum  
Dr. Kasper Dziurdz  
Dr. Caroline Heber  
(MPI for Tax Law and Public Finance, Munich)  
Dr. Daniela Hohenwarter-Mayr  
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(currently on maternity leave)  
Dr. Christoph Marchgraber  
Dr. Raffaele Petruzzi  
Dr. Karoline Spies  
Dr. Rita Szudoczky

### Research and Teaching Associates:

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Anna Binder  
Bret N. Bogenschneider (DIBT Collegiate)  
Nathalie Bravo (DIBT Collegiate)  
Francesco Cannas (DIBT Collegiate)  
Theo Capriles (DIBT Collegiate)  
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Laura Turcan  
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Michael Wenzl (PwC-Research Project Associate)  
Viktoria Wöhrer  
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(Christian Doppler Laboratory Research Associate)  
Stephanie Zolles

### **Adjunct Faculty:**

Dr. Hans-Jürgen Aigner  
Dr. Peter Baumgartner  
Dr. Florian Brugger  
Prof. Jennifer Bird-Pollan  
Dr. Veronika Daurer  
Dr. Thomas Ecker  
Prof. Cliff Fleming  
Oliver Günther  
Prof. Charles Gustafson  
Dr. Dimitar Hristov  
Dr. Christian Kaeser  
Dr. Dieter Kischel  
Dr. Walter Loukota  
Roland Macho  
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Dr. Eva Naux  
Dr. Patrick Plansky  
Prof. John Prebble  
Dr. Richard Stern  
Dr. Michael Schilcher  
Christoph Schlager  
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Dr. Markus Stefaner  
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Dr. Franz Philipp Sutter  
Dr. Elisabeth Titz  
Dr. Gerald Toifl  
Dr. Werner Wiesner  
Dr. Mario Züger

### **Junior Researchers:**

Fall Term:  
Daniela Arth, Lisa-Maria Grob, Benedikt Hörtenhuber, Nadja Jagschitz, Samir Kovacevic, David Orzechowski, Thomas Pillichshammer, Niclas Thurnher, Sophie Wirthig

Spring Term:  
Lisa-Maria Grill, Benedikt Hörtenhuber, Lilly Kunz, Lisa Kirchner, Selina Siller, Thomas Pillichshammer, Niclas Thurnher

### **Administrative Staff:**

Jude Thaddeus Amos  
Gabriele Bergmann  
Julia Cotterill  
Glen Dalton  
Michaela Haider  
Maida Kojic-McAndrew  
Melanie Konrad  
Julia Macrory  
Bojana Makuljevic  
Romina Sol Mattassini de Hill  
Kristin Mothes  
Kristina Pegg  
Renée Pestuka  
Hedwig Pfanner  
Lisa Steiner  
Ulrika Sundin Speer  
Sylvia Wolf



# 3



## TEACHING

### Teaching Activities in the Regular Program

The basic course "Introduction to Tax Law" is mandatory for most students in the regular program at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered both in German and in English. In the academic year 2014/15, about 1077 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 focusing 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 domestic, foreign, national or international courts or tax authorities. Those students who want to specialize further may decide to take European Tax Law or other special subjects, such as Procedural Tax Law, courses on Recent Developments in EU Tax Law, Austrian International Tax Law, Transfer Pricing, EU Tax Policy in the Field of Direct Taxation, Finance Criminal Law or Tax in Practice. Every student is required to write a bachelor's thesis. Each semester the Institute provides two main topics which are divided into 15 sub-topics for which the students can apply.

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and international business law, provides three mandatory courses in tax law: In "Corporate Tax Law" the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "International Tax Law" deals with the application of double taxation conventions. In the course "Foreign Tax Law" students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In the academic year 2014/15, we had lectures on "Jurisprudential Perspectives of Taxation Law" and "Common Tax Law" (Prof. John Prebble, Victoria University of Wellington, New Zealand), "Transfer Pricing in International Companies" (Prof. Alfred Storck, WU), "Taxation and Developing Countries" (Dr. Peter Baumgartner, former director of Swiss Holdings, Switzerland), "Brazilian Tax System" (Prof. Luís Eduardo Schoueri, São Paulo University, Brazil), "Issues in U.S. International Tax Law and Policy" (Prof. Joseph Clifton Fleming, Brigham Young University, USA), "U.S. Tax Law and Policy" (Prof. Charles H. Gustafson, Georgetown University, USA), "Tax and Development" (Richard Stern, World Bank Group), "BEPS and other OECD and EU initiatives against aggressive tax planning" (Ass. Prof. Rita Szudoczky, WU), "Basics or international aspects of U.S. Tax Law" (Prof. Jennifer Bird-Pollan, University of Kentucky, USA). Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, the students may choose "Simulated Tax Treaty Negotiations", in which students from two universities negotiate a fictitious double tax treaty between their countries via a video-conference (in the fall semester students of WU and students of the São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; in the spring semester WU students "negotiated" a fictitious Austria – Netherlands treaty with the University of Amsterdam), "Seminar on Corporate Tax Law", in which students take part in a fictitious court case through role play, "Tax Planning and Transfer Pricing in Multinational Companies", in which all students work on complex case studies, "Seminar on European Tax Law", or "Current Issues on European and International Tax Law".





WU's Master Program in Taxation and Accounting was developed by our Institute in close cooperation with other departments of WU. It started in October 2011 and provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation that extends far beyond the basics. Graduates are highly qualified to work in fields like tax consultancy and auditing, or in the tax departments of large corporations. Students are required to take the following mandatory courses in tax law: "Corporate Tax Law", a course on special subjects in corporate tax law, where students may choose from "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies", "International Tax Law", "Foreign Tax Law", "Tax Policy" and again choosing between several "Advanced Seminars on Tax Law".

Each student in either master program is required to prepare a master thesis in which the student has to demonstrate their ability to independently treat a topic with the help of academic research methods. Ambitious and interested students are invited to write a tax-related master thesis at our Institute.



### Tax Law Courses

Course	Number of Students in 2014/15
Introduction to Tax Law (4 courses)	1077
Basic Topics in Tax Law (27 courses)	691
Seminar on Advanced Topics in Tax Law (6 courses)	651
European Tax Law	11
EU Tax Policies regarding Direct Taxation	30
Transfer Pricing	25
Criminal Tax Law	60
Austrian International Tax Law	51
Procedural Tax Law	20
Tax in Practice	39
Special VAT Issues in a National and International Context	28
Tax Treaty Law (2 courses)	274
Basics on Business Tax Law (2 courses)	273
Tax Policy	56
BEPS and other OECD and EU Initiatives against Aggressive Tax Planning	55
Reorganization Tax Law	26
Seminar on Recent Corporate Tax Law Issues – Business Tax Law	50
Seminar on Corporate Tax Law	50
Seminar on European Tax Law	20
PwC-WU Seminar on European and International Tax Law (2 courses)	27
Simulated Tax Treaty Negotiations (2 courses)	37
Brazilian Tax System	30
Issues in U.S. International Tax Law and Policy	38
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Common Tax Law	30
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# 3



## TEACHING

### Visiting Professor

During the academic year 2014/15 Professor Jennifer Bird Pollan (University of Kentucky, USA) was Fulbright Professor at our Institute. Her study project was "A Comparative Study of the Estate Tax and its Role in Redistribution; United States Federal Tax Law for Non-U.S. Tax Students". She taught courses on "Basics or international aspects of U.S. Tax Law" and "Tax Updates" and presented a paper on "Utilitarianism and Wealth Transfer Taxation" at a Round Table in December, 2014.

### Books for Students

Our Institute provides the materials which accompany most of these courses and provide guidance to students. In September 2015, we published the fifteenth 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. Based on this German-language textbook, the English counterpart "Introduction to Austrian Tax Law", edited by Kurt Ubelhoer, Sebastian Pfeiffer, Eline Huisman and Erich Schaffer was published in October 2014. Furthermore, the institute provides the books "Introduction to European Tax Law on Direct Taxation", Prof. Michal Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer, "Introduction to Double Taxation Conventions", Prof. Michael Lang and "Praxisfälle Steuerrecht", Dr. Kasper Dziurdz.

### Special Activities Offered to Students

#### EUCOTAX

Every year, six of the best students of our Institute participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Panthéon-Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (University of Uppsala), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli University), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (University of Warsaw), Zürich (Universität Zürich), Edinburgh (University of Edinburgh) and Vienna (WU). In the academic year 2014/15, the EUCOTAX conference was held in Barcelona from April 9 to 16, 2015. The general subject was "The Impact of the Digital Economy on Taxation". Dr. Rita Szudoczky, Jasmin Kollmann and Laura Turcan supported and supervised our students (Arian Boszotta, Daniela Birnbauer, Julia Graf, Kristina Schneebeuer, Philipp Kowatsch and Simone Niedermayer). These students were selected in June 2014 after which they started to write their theses in English. During the fall term 2014/15, a special seminar was organized in order to allow them to discuss their work and to receive special English-language training, provided by native speaker Rita Julien who is also a Research and Teaching Associate at the Institute for Austrian and International Tax Law. During the seminar, in addition to the very careful supervision of their theses, the students were coached on how to structure their presentations and on presentation techniques. The students also received in-depth English language training from Rita Julien. Their oral and written English language skills were assessed and they received advice on how to improve. The students also presented and discussed the research results with tax experts from EY Vienna. Finally, the students participated in workshops and presented the research results of their master's theses in Barcelona.



## Moot Court on European and International Tax Law 2014/2015

In 2015, we again took part in the Moot Court Competition on European and International Tax Law, which is organized by the Catholic University of Leuven (Belgium). The competition was held from February 22 to March 1, 2015 in Leuven. Our team was ranked first out of 16 universities. Moreover, the team was awarded prizes for the best pleadings in the semi-finals and for the best written memorandum on behalf of the applicant. A moot court is a fictitious court before which teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and Erich Schaffer supported and supervised our students (Daniel Bader, Markus Bruck, Stefan Dankovski, Zsofia Földi). As in the EUCOTAX program, the participants enjoyed language training by Rita Julien and attended a special seminar as part of their preparation. Moreover, the students who participate in this program may write their master's and bachelor's theses based on the topics of the moot court. The 2015/16 student team was selected in June 2015.

## EY Bachelor Tax Challenge, Tax Professional of the Year and Tax Law Seminar

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 students were both supported by research staff of the Institute as well as practitioners from EY. The authors of the best three theses were selected to participate in the EY Tax Challenge, which took place in Munich.

During the tax challenge, the team had to analyze and solve complex case studies of Austrian, German as well as Swiss tax law and competed against other teams of students from these countries.

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 Young Tax Professional of the Year program which took place in Amsterdam and, furthermore, was invited to participate in the 2015 IFA congress in Mumbai. This year's best thesis was written by Moritz Scherleitner, and we take this opportunity to congratulate his outstanding work.

Lastly, the Tax Law Seminar in cooperation with EY allows four students to combine their mandatory university lectures with a one-month internship at EY. A problem identified during that internship is then academically investigated and written up as a paper and presented before selected academics and practitioners.

## Henkel Programs

Similarly to the EY Tax Challenge, in the course of the Henkel Program a six-month internship at Henkel in combination with a master thesis and five bachelor theses were called for tender in cooperation with Henkel. These theses are based on case studies with practical importance and involve current issues related to tax law. The students are both supported by research staff of the Institute as well as practitioners from the tax department of Henkel.

On March 3, 2015 the Institute's 30 best students were invited to a special networking event. Leading Henkel managers exchanged trends and ideas in the area of international taxation directly with our students, offering outstanding career opportunities.



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## TEACHING

### **BDO Best Presentation Award**

Once again, we honored those students who gave the best presentations at our seminars:

The BDO Best Presentation Award went to Veronika Kubasta, Alexander Strommer, Andreas Perkönig, Lukas Prinz, Robin Damberger and Nikolaus Zach for the fall term and Christian Illetschko, Daniel Schwarzl, Nina Jandl, Stephan Reisenberger, Sophia Strobl and Daniel Beuer for the spring term. We officially announced the winners at our semester closings, organized in cooperation with BDO Austria GmbH.

### **Semester Opening, Semester Closing, Master Welcome**

With more than 23,000 students, WU is a very large university. We thus try our utmost to establish close relationships with our students. Several initiatives have been taken by our Institute to achieve this goal. Each semester, we invite our students to a typical Austrian wine tavern ("Heuriger") for a dinner buffet (Semester Opening). This year, PwC sponsored these events and thereby gave us the opportunity to present our teaching and research program for the upcoming semester and to reach out to our students outside the lecture rooms. Moreover, we celebrated the end of the fall term and the spring term together with our students and BDO Austria GmbH at the Institute in an informal atmosphere (Semester Closing).

Semester Opening: October 9, 2014 and March 11, 2015

Semester Closing: January 29, 2015 and June 25, 2015

We also invite new students in the master programs "Business Law" and "Taxation and Accounting" to a welcome reception at our library. 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 lecturing and research.

Master Welcome Reception "Business Law": October 10, 2014 and March 6, 2015

Master Welcome Reception "Taxation and Accounting": October 27, 2014

### **PwC-WU Seminar on European and International Tax Law**

In cooperation with PwC, the Institute for Austrian and International Tax Law held a seminar series on "Current Issues in European and International Tax Law". Numerous distinguished scholars were invited to give a presentation for selected students as well as practitioners and other researchers. As the topics of the seminar 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 European Court of Justice (ECJ). This seminar was held for the first time in 2005/06. Due to the enormous success of this series, it will be held again next year.



### **Speakers and Topics of the PwC-WU Seminar Series in the academic year of 2014/15**

*November 10, 2014:*

- Prof. Frans Vanistendael (University of Leuven): Fiscal and Budgetary Coordination in the EU
- Prof. Manfred Mössner (PwC Germany) :  
Sondervergütungen im Internationalen Steuerrecht – Neue Entwicklungen in Deutschland

*December 15, 2014:*

- Prof. Christoph Schreuer (Of Counsel zeiler.partners, Vienna) and Ege Berber Villeneuve (WU Vienna): Investment Arbitration
- Eelco van der Enden (PwC The Netherlands): Megatrends in Global Compliance - Including the Impact of the Tax Landscape, New Tax Professionals and the Ongoing Co-Operative Compliance Developments

*January 19, 2015:*

- Prof. Bertil Wiman (University of Uppsala): Proposal for a Swedish Corporate Tax Reform. Curbing Excessive Interest Payments in light of Domestic Tax Law, BEPS and EU-Law
- Björn Bodewaldt (PwC Germany): Extending the Impact of Primary EU Law on Direct Taxation Matters - are Europe's Institutions still on the right Way?

*March 16, 2015:*

- Prof. Peter Essers (Tilburg University): The Influence of the Nazi-Occupation of the Netherlands on the Tax System; Collaboration and Resistance
- Prof. Michael Lang (WU Vienna): The OECD Proposal for a Hybrid Mismatch Rule

*April 13, 2015:*

- Christopher Phillip Orchard (PwC UK): An Indirect Perspective on the Right to Reimbursement
- Lee Harley (HM Revenue & Customs): The UK's New Diverted Profits Tax: An Introduction and Overview

*June 1, 2015:*

- Claudine Devillet (Ministry of Finance, Belgium): Solutions to Address Obstacles that Prevent Resolving Disputes under the Mutual Agreement Procedure
- Aline Kapp (PwC Austria): Globally Active Employees – A Country Comparison of Selected Expatriate Tax Regimes

# Tax is our passion

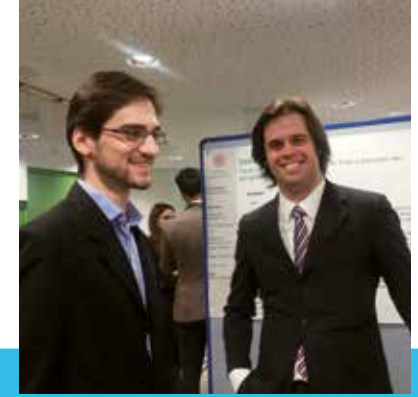


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# TEACHING

## KPMG-WU Workshop on Corporate Tax Law

In November 2014 and in January, May and June 2015, 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 coming academic year.

### **KPMG-WU Workshops in 2014/15**

*November 17, 2014:*

- Dr. Daniel W. Blum, Dr. Stefan Haslinger:  
„Alternative Investmentfonds Manager-Gesetz (AIFMG)“

*January 26, 2015:*

- Anna Binder, Christoph Plott: „Abzugsverbote im Steuerrecht“

*May 4, 2015:*

- Alexander Zeiler, Dr. Lisa Paterno: „Beihilfe und Steuerrecht“

*June 8, 2015:*

- Erich Schaffer, Dr. Eugen Strimitzer:  
„Die Neuerungen im Verhältnis zwischen Handelsbilanz und Steuerbilanz“

## Career Prospects for Students

On December 11, 2014, our Institute invited students to attend a panel discussion together with Deloitte, EY, KPMG, LBG, LeitnerLeitner, Ludwig & Partner, PwC and TPA Horwath 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 in this topic.

Another panel discussion was held on May 18, 2015 to discuss career prospects for our students in law firms. The discussion was sponsored by Binder Grösswang, EY Law and Freshfields. These firms also designated members of the panel.

## Traineeship at and Visit to the Federal Tax Court

The Federal Tax Court offered our best students three internships in 2015. After a comprehensive application procedure, the students selected gained inside knowledge regarding the daily activities at the Federal Tax Court. Furthermore, the students could also see how to use their 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 15, 2014. Afterwards, Dr. Christian Leneis, Vice-President of the Court, explained the judgment to our students.



# LL.M. Graduates from all over the world





## TEACHING

### LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The Program is a joint activity with the Akademie der Wirtschaftstreuhandler and has a formidable reputation worldwide. In the academic year 2014/15, a full-time program started in September 2014 and finished in June 2015. For the next full- and part-time program which started in September 2015, we admitted 54 students in total, but had three times as many excellent candidates. The applicants came from 51 different countries, 62% from outside Europe. A welcome reception was held on September 3, 2015, for all new students.

#### Scholarship

ERSTE Bank and DIE PRESSE provided funds for a scholarship for the full-time program that started in September 2015. Mr. Barnabas Kerekes was selected in March 2015 and received a cheque of EUR 13,900.

#### International Faculty

The faculty we welcomed in Vienna for our LL.M. program was multinational. Among them were some of the most distinguished experts in international tax law.

#### LL.M. International Tax Law Faculty 2014/15

*M. Aujean, Paris, R. Avi-Yonah, Michigan, S. Barkoczy, Victoria, I. Benshalom, Jerusalem, G. Brähler, Illmenau, W. Cui, Beijing, K. Dziurdz, Vienna, E. Eberhartinger, Vienna, C. Ehlermann, Hamburg, P. Essers, Tilburg, C. Evans, Sydney, A. García Prats, Valencia, C. Gustafson, Washington, T. Heerdt, Eichstätt-Ingolstadt, T. Henze, Berlin, H. Jirousek, Vienna, H. Jochum, Osnabrück, C. Kaeser, Munich, L. Kana, Santiago, E. Kemmeren, Tilburg, C. Kersting, Düsseldorf, A. Krenzin, Eichstätt-Ingolstadt, M. Lang, Vienna, H. Loukota, Vienna, D. Lüthi, Utzigen, G. Maisto, Milan, C. Marchgraber, Vienna, G. Michielse, Washington, K. Nakhai, Munich, M. Nettinga, Amsterdam, J. Owens, Brussels, F. Pennings, Utrecht, S. Pfeiffer, Vienna, A. Pickering, Sydney, E. Reimer, Heidelberg, D. Rosenbloom, New York, A. Rust, Luxembourg, D. Sandler, Toronto, J. Sasseville, Paris, B. Schima, Brussels, W. Schön, Munich, C. Spengel, Mannheim, M. Steindl, Vienna, A. Storck, Vienna, B. Terra, Amsterdam, G. Toïfl, Salzburg, E. Traversa, Louvain, R. Waldburger, St. Gallen, D. Weber, Amsterdam, B. Wiman, Uppsala, C. Zatschler, Luxembourg, E. Zolt, Los Angeles.*

599 students have graduated from our LL.M. program in International Tax Law since the first courses started in 1999. Most of these have joined the LL.M. International Tax Law Alumni Club and have created 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 beginning. 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 2014 lecture was delivered on October 24, by Prof. Wolfgang Schön (Managing Director, Max Planck Institute for Tax Law and Public Finance, Honorary Professor, Munich University) on the topic "Neutrality and Territoriality – Competing or Converging Concepts of European Tax Law" and commented on by Prof. Dr. Heinz-Klaus Kroppen, LL.M. (Tax Partner, PwC Düsseldorf).



# 4

## RESEARCH ACTIVITIES

### Job Fair

Hosted by Prof. Michael Lang, the very first Career Fair took place at the Institute of Austrian and International Tax Law, exclusively for the current students of the full- and part-time groups who finished the LL.M. Program in June 2015. It was a unique opportunity to get in touch with the following of the leading firms: Deloitte, EY, KPMG, LeitnerLeitner, PwC, TPA Horwath, Siemens 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 from October 24 to 25, 2014. Prof. Alexander Rust gave a presentation on "New Developments in BEPS: the fight against hybrid mismatch arrangements", followed by the award ceremony for the WTS Tax Award 2014. The social program focused on „Fantastic realism“, a special movement of late modern art and included a tour of the specific exhibition and dinner in Vienna.



### Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) has been jointly developed by the Institute for Austrian and International Tax Law, the Tax Management Group and the Institute for Fiscal and Monetary Policy. 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), after having been evaluated by experts from all over the world. DIBT successfully competed with other proposals for PhD programs from completely different disciplines. In December 2014, the FWF told us that funding will be continued for another period of four years, after international evaluators had unanimously recommended this decision. The program is open to students from all countries worldwide. In September 2014, seven young researchers were admitted, making a total of 27 students from Austria, Brazil, China, Germany, Italy, Republic of Korea, Malta, Mexico, Poland, Russian Federation, Turkey, Ukraine, USA and Venezuela. A further five students started in September 2015, after having received a total of 75 applications.





## RESEARCH ACTIVITIES

### Christian Doppler Laboratory

After a successful evaluation in May 2015, the Christian Doppler Laboratory, which is established at the Institute for Austrian and International Tax Law, started into its third year. On September 28, 2015 the Laboratory presented its research results from the first two years at a conference jointly organized with the Laboratory's corporate partner Deloitte. In the forthcoming years the Laboratory will continue its research in the area of tax transparency. The focus will mainly be on taxpayers' rights regarding the sensitive issue of information exchange. Moreover, the interplay between money-laundering and exchange of information legislation will be closely examined. Due to recent developments at the level of the EU and the OECD, the Laboratory also extended its research focus on transparency in the field of corporate taxation. As all these issues are part of the current international political agenda, the Laboratory will greatly contribute 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

Following its inception in 2012, the WU Global Tax Policy Center headed up by Prof. Jeffrey Owens has continued in its aim to become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today's global economy. All events at the Center 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. The Center is supported by B&C Industrieholding, B&C Privatstiftung and the Austrian Federal Economic Chamber, Division Bank and Insurance.





## Fire Side Chats

In these events, Prof. Jeffrey Owens and leading players in the field of tax policy discuss issues which are currently preoccupying governments, business and civil society. These Fireside Chats enable a wide range of people to participate in policy debates, providing input from their various fields of interest. The “chats” have a live studio audience and are also broadcast online. The one and half hour informal discussions focus on topics that are not too technical but are controversial. The audience is encouraged to put questions to the speakers during each round and a virtual audience from around the globe post questions via the internet as well. The Fireside Chats have become a successful and enjoyable event.

### ***This year's guests and topics included***

*September 25, 2014:*

- Prof. Walter Hellerstein:  
The Digital Economy: A New Opportunity to Reconsider Some Basic Tax Concepts

*December 15, 2014:*

- Prof. Eric Zolt: Inequality & Taxation

*December 16, 2014:*

- Pascal Saint-Amans: Beyond BEPS: The OECD's Wider Tax Agenda

*March 4, 2015:*

- Richard Stern: Is Tax a Pillar for Development?

*April 13, 2015:*

- Michael D'Ascenzo and Jeff Westphal:  
Tax and Technology: Exploiting New Frontiers

*June 5, 2015:*

- Prof. Reuven Avi-Yonah: Can Income Tax Survive Globalization?

## Tax & Technology Project

Recent years have seen an unprecedented public interest in the ways in which MNEs and tax administrations approach the issue of transfer pricing. Today, more than 80 countries have in place detailed transfer pricing legislation, backed up by reporting requirements. International organizations such as the OECD, World Bank, UN and EU have put in place new reporting standards which will require a major compliance effort by companies and the need for tax administrations to re-think the ways in which they use such information in their risk management. MNEs will be required to provide unprecedented standardized information both in the form of country-by-country reports and in the form of the master transfer pricing files, which will be complemented by information provided locally. The aim of this 3-year project is to bring together all of the major stakeholders to build a shared awareness of tax technology capabilities to meet some of the information reporting requirements. This project kicked off on April 13 and 14, 2015 with a brain storming seminar which brought together service providers, a number of major MNEs and governments from OECD and non-OECD countries. Further high level conferences in this area will follow.

## Tax and Good Governance

Launched on April 1, 2015, the goal of the Tax and Good Governance Project is to contribute towards the establishment of a fair and more transparent business environment in Africa. It aims to identify the links between corruption, the lack of business and political integrity, tax crimes, corrupt tax administrations and multinationals. At the same time, it will also promote the concepts of good tax governance and the importance of an honest, transparent tax system for economic development.

# 4



## RESEARCH ACTIVITIES

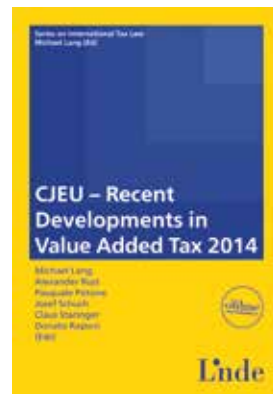
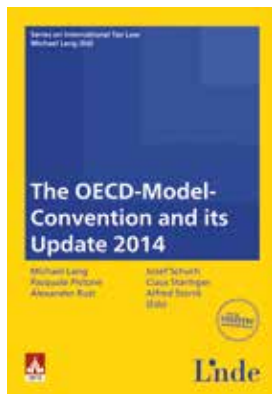
The project will involve, among others:

- the review of legislation and tax treaties and the development of proposals for improving laws in order to build a more transparent legal framework;
- programs designed to improve the effectiveness of the administrations to undertake controls and audits of both local and multinational companies and foster better cross-border cooperation between tax authorities; and
- contributions of insights from multinationals and companies operating in African countries based on their experience and understanding of practicalities and solutions.

This 3-year project, funded under the Siemens Integrity Initiative, will focus on Ghana, Nigeria and South Africa, but its outcomes are intended to be replicated in other African countries and in other regions. The project is being implemented in collaboration with the African Tax Institute (ATI) at the University of Pretoria's Faculty of Economic and Management Sciences.

### Taxation and the Extractives

The main goal of the taxation and extractives project is to support the UN's work in this area with the Institute's expertise in this field. It involves the preparation of working papers on the topic, and participation in the work of the Subcommittee on Extractive Industries Taxation Issues for Developing Countries. Currently, the focus is on contributing towards the Subcommittee's deliberations on the specific tax treaty issues that arise in the oil and gas industry.







## 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. The players currently interacting in this field are mainly international organizations, governments and tax administrations, the business community, and advisors. 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 Institute for Austrian and International Tax Law recently established the WU Transfer Pricing Center. The Center is aimed at researching, analyzing, discussing, and teaching transfer pricing topics. Through its activities, it will position itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center will combine both the academic and practical perspectives and its approach will be highly international and interdisciplinary.

The Center is led by Prof. Alfred Storck (Managing Director) and Dr. Raffaele Petruzzi (Managing Director). The other Directors of the Center are Prof. Michael Lang, Prof. Jeffrey Owens, Prof. Pasquale Pistone, Prof. Alexander Rust, Prof. Josef Schuch, and Prof. Claus Staringer.

The Center has organized, amongst others, a "Global Transfer Pricing Course" (May 18 to 22, 2015) and a "Global Transfer Pricing Course (Advanced Topics)" (September 21 to 25, 2015).

## Conferences

### Conference on Procedural and Constitutional Law

The results of several of our research projects were presented and discussed with fellow researchers from other Austrian and international universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law at WU, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 14 and 15, 2014 on the procedures for the newly established Federal Tax Court and Federal Administrative Court. Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published.

### Conference "Recent and Pending Cases at the ECJ on Direct Taxation"

This is now an established conference and this year was held from November 20 to 22, 2014 at WU in Vienna. The conference focuses on ECJ case law and presents an overview of recent trends in the current case law: this year, distinguished experts from the origin countries of the cases not only analyzed the pending cases and their importance to the EU Member States and third countries, but also shed light on recent ECJ decisions and discussed their background and relevance for the future. Moreover, we were happy and proud that this conference was again enriched by two Advocate Generals who provided the audience with interesting insights into the court's reasoning and recent trends in ECJ Case Law, in a panel discussion. Professor Ruth Mason from University of Virginia School of Law gave interesting comments from her "outside-of-EU" perspective. "ECJ – Recent Developments in Direct Taxation 2014" was published in Spring 2015 with Linde Verlag, Vienna.



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

From November 30 to December 2, 2014, the Institute for Austrian and International Tax Law, WU hosted the Conference: “Court of Justice of the European Union: Recent VAT Case Law” for the second time. This conference focused on recent case law of the Court of Justice in the area of indirect taxation. The conference was again met with huge interest by the participants. At the conference, judgments rendered from January 2013 onwards and important earlier judgments were analyzed by a panel consisting of leading academics, judges, government representatives and business representatives from all over Europe and beyond. The first session looked at the role of the ECJ from various angles. The other sessions thoroughly analyzed the case law, each session dealing with a different topic.

A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in early June 2014.

### International Arbitration in Tax Matters: Taking the Debate Forward

In a “by invitation only” seminar, a small group of experts came together on January 19 and 20, 2015, to discuss issues regarding arbitration in an international context. Issues of constitutionality, national sovereignty and different types of arbitration were discussed as well as the EU arbitration provisions, the role of the courts, the role of the OECD and UN. Qualification of arbitrators, procedural rules and the role of taxpayers were examined. The session about a comparison of arbitration provision under bilateral investment treaties, free trade agreements and tax treaties shed light on these aspects. The approach of developing countries and emerging economies (Brazil & India) was also discussed. Finally,

the questions of how arbitration decisions are implemented and published, as well as the need to establish an international framework, led to a panel discussion analyzing the next possible steps to be taken. This conference was the start of a bigger research project and will be followed up in October 2015 with another conference on this very relevant topic.

### Viennese Symposium on Corporate Tax Law

On January 21, 2015, the Viennese Symposium on Corporate Tax Law was held at our university for the fifth time. Professors and researchers from our Institute presented the results of their research on the topic „10 Jahre nach der Steuerreform 2005: Wo steht das österreichische Unternehmenssteuerrecht?“ The symposium offered not only scholars and students but also practitioners the chance to actively participate in discussions with our research staff. The lectures given at the symposium will be published in a book.

### Tax Law and Accounting

On April 10 and 11, 2014, the “Wiener Bilanzrechtstage” were held at our university for the twelfth time. This is a joint activity between our Institute, the Institute for Taxation and Accounting and the Institute for Commercial Law at our university. 300 practitioners with an interest in academic topics accepted our invitation to attend and assisted a number of very interesting lectures on the general topic “Reform der Rechnungslegung in Österreich”.



### **Wolfgang Gassner Memorial Lecture**

On April 20, 2015, we held the eleventh memorial lecture in honor of Prof. Wolfgang Gassner. Prof. Dr. Joachim Englisch (University of Münster) gave a presentation on "Methoden der Steuerrechtsanwendung". After this lecture, comments from Prof. Dr. Alexander Rust on the topic were greatly appreciated. Finally, the "Wolfgang Gassner Wissenschaftspreis und Förderungspreis" 2015 were ceremoniously presented to the awardees.

### **Conference "Tax Treaty Case Law around the Globe"**

2015 was a "Vienna year" for the conference which alternates on an annual basis between Vienna and Tilburg: From June 11 to 13, 2015, the conference "Tax Treaty Case Law around the Globe" was held in Vienna. The event was jointly organized by the Institute for Austrian and International Tax Law, WU and the European Tax College of Tilburg University. Academics and practitioners from 25 countries presented 42 of the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by active discussions. The results of the conference will also be published in a book.

### **22nd Viennese Symposium on International Tax Law**

On June 19, 2015, the 22nd Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). Jacques Sasseville (OECD), Prof. Michael Tumpel (University of Linz) and the research staff from our Institute presented the results of their research on the topic "Base Erosion and Profit Shifting: The Proposals to Revise the OECD Model Convention". The lectures held at the symposium will be published in a book.

### **Workshop "Tax and Governance in a Chinese Context – The Role of Good Tax Governance Practices in Combating Capital Flight"**

The Institute for Austrian and International Tax Law together with the WU Global Tax Policy Center and with support from the Eurasia Pacific-Uninet, organized a workshop in Vienna on July 2, 2015. An elite research group convened to set the ground for a new and interesting research project on "Tax & Governance: Creating Fair Market Conditions". This topic is currently of key importance for Chinese MNEs, SOEs and also for tax administrations. This workshop is the first in a series of research events and conferences planned in this area.

### **Conference "The Impact of Bilateral Investment Treaties on Taxation"**

The Institute for Austrian and International Tax Law, WU Vienna and the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center joined forces to organize a conference on "The Impact of Bilateral Investment Treaties on Taxation" which was held in Rust, Burgenland, from July 2 to 4, 2015. The conference focused on the tax aspects of bilateral investment treaties which, in most cases, provide the investor with the unique opportunity to directly initiate an international settlement of dispute process, also known as investor-state dispute settlement. The conference brought to light tax aspects of bilateral investment treaties, which have significant, unexplored aspects. The increasing number of tax related investment disputes is a clear indicator of an urgent necessity to identify and examine the issues emerging in this area in an academic context. For the second 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





## RESEARCH ACTIVITIES

well-regarded academics as well as from fellow PhD candidates. The event was met with huge interest and was a big success. Work is being carried out on the book project which will make the results of the conference accessible to a wider audience.

### Conference “Tax Administrations Exchange for Global Innovative Practices”

From July 6 to 9, 2015, the WU Global Tax Policy Center and the World Bank Group jointly organized an international conference under the auspices of the World Bank’s peer learning platform TAXGIP (Tax Administrations eXchange for Global Innovative Practices). The primary aim of this conference was to build capacity of Eastern Europe and Central Asian (ECA) countries’ tax administrators in international tax and transfer pricing issues, with a focus on being able to undertake comprehensive and effective audits. The conference was attended by 65 participants from 24 countries, including Croatia, Kazakhstan, Poland, Russia and Turkey, among others. The conference involved high level policy discussions on key international tax issues and covered several emerging challenges faced by the region’s tax policymakers and administrations in areas such as transfer pricing methods, compliance and management, and transfer pricing issues in specific sectors such as the extractive industries and the digital economy.

### Conference of the Christian Doppler Laboratory

On September 28, 2015 the conference “Transparency – A New Era in Tax Law” was organized by our Institute in cooperation with the Christian Doppler Laboratory “Tax Transparency” and the Laboratory’s corporate partner Deloitte. Researchers from the Laboratory, together with experts from Deloitte, gave presentations about the current

developments in the fields of automatic exchange of information and taxation of capital income. The presentations were followed by a panel discussion, where Prof. Michael Lang discussed the issues with Dr. Peter Haunold, Prof. Heinz Jirousek and Prof. Jeffrey Owens. The lectures given at the conference will also be published in a book.

#### Speakers

- Dr. Norbert Bramerdorfer  
FATCA und seine Umsetzung in Österreich
- Mag. Nora Engel-Kazemi / Viktoria Wöhrer, LL.M., BSc.  
Der Gemeinsame Meldestandard der OECD
- Mag. Melanie Müller-Dragovits / Maryte Somare, LL.M.  
Das Zusammenspiel von Informationsaustausch und Geldwäschevorschriften
- Dr. Christian Wilplinger  
Zukunft der Rubik-Abkommen

## OECD Archives

For researchers in tax treaty law, 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. 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 all over the globe. In addition to the materials already present in the database, during the academic year 2014/2015 the documents from the seventies, eighties and nineties related to the development of the OECD Model Convention, including transfer pricing and tax avoidance issues, were collected. Moreover, historical League of Nations documents on the development of tax treaties have been added to the database. These materials have been available since spring 2015 ([www.taxtreatieshistory.org](http://www.taxtreatieshistory.org)). Overall, the database now includes 2,375 documents with a total of more than 30,000 pages, all in a searchable format.

## Research Projects

In the academic year 2014/15, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, City of Vienna WU Jubilee Fund, Vienna Anniversary Foundation for Higher Education, the Austrian Academy of Sciences, the Austrian Chamber of Commerce, Eurasia Pacific Uninet, the European Union, the Research Council of Norway, the EY-Stiftung e.V., Erste Bank, Christian Doppler Research Association, Siemens Integrity Initiative, Vertex and Festo Fellow.

### **Research Projects**

Tax and Good Governance  
Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies  
Tax Treaties between Austria and CEE Countries; Employment Income in CEE and SEE States with Focus on the Banking Sector  
Tax Aspects of Bilateral Investment Treaties of Central and Eastern European Member States of the European Union  
International Tax Coordination  
Sustainable Tax Governance in Developing Countries through Global Tax Transparency  
EU Taxation and Third Countries  
The Treatment of China's Outward Investments into Europe under the Europe-China Tax Treaties  
DK Doctoral Program in International Business Taxation (DIBT)  
International Arbitration Project  
Legal Succession  
Tax Transparency  
The Importance of the DTC Austria-Poland for the Business Location Vienna  
Double Non-Taxation  
Outsourcing of Tax Collection to other States  
Non-Discrimination in International Tax Law  
BEPS and Double Taxation Conventions  
The Emerging of General Anti-Avoidance Rules  
State Administrative Jurisdiction - Fundamental Questions of Creating an Administrative Court of First Instance in Vienna for Administrative and Fiscal Matters



# RESEARCH ACTIVITIES

## Publications in the Academic Year 2014/15



**Prof. Michael Lang**

1. Die Vorgaben des Unionsrechts für das Steuerrecht, Archiv für Schweizerisches Abgaberecht 2015, forthcoming.
2. Ist die Rechtsprechung des EuGH zu den finalen Verlusten am Ende?, in Schön (ed.), Grundfragen des Europäischen Steuerrechts, forthcoming.
3. Die Definition des internationalen Verkehrs nach Art 3 Abs 1 lit e OECD-MA, IStR 2016, forthcoming.
4. The Requirements of Union Law for Tax Legislation, in Rosenbloom (ed.), NYU International Tax Program – Anniversary Book, forthcoming.
5. Die Mär vom taxativen Katalog der Einkunftsarten, SWK 2015, forthcoming.
6. Die Gründung der GmbH & Co KG als Missbrauch von Formen und Gestaltungsmöglichkeiten des bürgerlichen Rechts, in Arnold (ed.), Die GmbH & Co KG, forthcoming.
7. Steueroasen innerhalb und außerhalb der EU, in Griller/Mueller-Graff/Schwok (eds.), Kleine Staaten innerhalb und außerhalb der EU. Politische, ökonomische und juristische Fragen, forthcoming.
8. Der Methodenwechsel des § 10 Abs 4 KStG (with mit Nadine Oberbauer), in Lang/Schuch/Staringer (eds.), Dividenden im Konzern, forthcoming.
9. Folgen der europäischen (Fiskalpakt-) Vereinbarungen über Verschuldensbremsen für die Ausgestaltung nationalen Steuerrechts in den Mitgliedstaaten, in Brandt (ed.), Für bessere Steuergesetze - 10 Jahre Deutscher Finanzgerichtstag, forthcoming.
10. Der Vorschlag der OECD zur Neuregelung der Abkommensberechtigung doppelt ansässiger Gesellschaften (Art 4 Abs 3 OECD-MA), in Blocher et al (eds.), Gesellschaftsrecht (2015), forthcoming.
11. The definition of international traffic under Article 3 para. 1(e) OECD Model Convention, in: Essers/Jochum/Lang (eds) International taxation, forthcoming.
12. GAARs – Stay away from them!, in Maisto et al (eds.), Handbook International Taxation (2015), forthcoming.
13. Tax Rulings and State Aid Law, British Tax Review 2015, forthcoming.
14. Vergütungen von Geschäftsführern und Vorstandsmitgliedern nach dem DBA Österreich – Deutschland, SWI 2015, forthcoming.
15. The Requirements of Union Law for Tax Legislation, in: Rosenbloom (Hrsg) NYU International Tax Program – Anniversary Book, forthcoming.
16. Die Gründung der GmbH & Co KG als Missbrauch von Formen und Gestaltungsmöglichkeiten des bürgerlichen Rechts, in: N. Arnold (Hrsg) Die GmbH & Co KG, 2. Aufl, forthcoming.
17. Die Vorgaben des Unionsrechts für das Steuerrecht, Archiv für Schweizerisches Abgaberecht 2015, forthcoming.
18. Ist die Rechtsprechung des EuGH zu den finalen Verlusten am Ende?, in: Schön (Hrsg) Grundfragen des Europäischen Steuerrechts (2015), forthcoming.
19. Die Definition des internationalen Verkehrs nach Art 3 Abs 1 lit e OECD-MA, IStR 2016, forthcoming.
20. Discretionary Powers of Tax Authorities and State (with Alexander Zeiler), in Haslehner (ed.), Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid, forthcoming.
21. The relation between tax treaty law and national law in the definition of immovable property under Art. 6 para. 2 OECD Model Convention, in Maisto (eds.), Immovable property under domestic law, EU law and tax treaties (2015).
22. Reflexões sobre a política de tratado tributário Austriaca, in Britto/Caseiro (eds.) Direito Tributário Internacional – Teoria e Prática (2015), 141.
23. Die jüngste Rechtsprechung des VwGH zum DBA Österreich-Liechtenstein, ÖStZ 2015, 96.
24. Tax law (with Erich Schaffer), in Grabenwarter/Schauer (eds.), Introduction into Austrian law, Linde Verlag, Wien, 2015, 281.
25. Verteilungsnormen, in Kaeser (ed.), Doppelbesteuerung, 2015.
26. Kommentierung Vor Art 1, Art 1 – 4 DBA Deutschland/Österreich, in Wassermeyer/Kaeser (eds.), Doppelbesteuerung, 2015.
27. Tax Rulings und Beihilferecht, IStR 2015, 369.
28. Das Verhältnis zwischen Abkommensrecht und innerstaatlichem Recht in der Definition des unbeweglichen Vermögens nach Art. 6 Abs. 2 OECD-MA, ISR 2015, 43.
29. Siebentelung von Teilwertabschreibungen nach Begründung einer Unternehmensgruppe (with Erik Pinetz), SWK 2015, 403.
30. Einkünftezurechnung im Lichte des Entwurfs zu Art 1 Abs 2 OECD-MA, SWI 2015, 153.
31. Dreifache Nichtbesteuerung als Ergebnis der Anwendung von Doppelbesteuerungsabkommen, SWI 2015, 198.
32. Fraud and Abuse in Recent CJEU Case Law on VAT (with Draga Turic), in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds.), CJEU – Recent Developments in Value Added Tax 2014, Linde, Wien, 2015, 173.
33. Die Bindungswirkung von aufhebenden Entscheidungen der Verwaltungsgerichte, in Holoubek/Lang (eds.), Das Verfahren vor dem Bundesverwaltungsgericht und dem Bundesfinanzgericht, 2014, 201.





**Prof. Alexander Rust**

1. BEPS Action 2: 2014 Deliverable Neutralising the Effects of Hybrid Mismatch Arrangements and its compatibility with the non-discrimination provisions in tax treaties and the Treaty on the Functioning of the European Union, *British Tax Review*(2015), forthcoming.
2. How Final are Arbitration Decisions?, in Michael Lang/Jeffrey Owens, *Arbitration And Tax law* (eds.), 2015, Vienna, forthcoming.
3. OECD Measures on Hybrid Mismatch Arrangements and their compatibility with EU law, in Schön (ed.) *Grundfragen des Europäischen Steuerrechts*, 2015, forthcoming.
4. Commentary on Art. 21 (Other Income) and Art. 24 OECD-MC (Non-Discrimination), in Vogel/Lehner (eds.), *On Double Taxation Conventions*, 2015, Munich, 1915-1940 and 2147-2240.
5. National Report Germany, in *Direct Taxation: Recent ECJ Developments* (Lang/Pistone/Rust/Schuch/Staringer/Storck eds.), 2015, Vienna, 41.
6. Commentary on the Introduction, Art. 1 (Persons Covered), Art. 3(2) (Interpretation), Art. 21 (Other Income), Art. 23 (Methods for the Elimination of Double Taxation) and Art. 24 OECD-MC (Non-Discrimination), in Ekkehart Reimer/Alexander Rust (eds.), *Klaus Vogel on Double Taxation Conventions*, 2015, Alphen aan den Rijn, 1-141, 180-189, 206-216, 1529-1559 and 1581-1734.
7. US Corporation and Income Allocation under Germany-United States Tax Treaty and Hidden Profit Distributions under the German-Netherlands Tax Treaty and Transfer Pricing, in Michael Lang (ed.), *Tax Treaty Case Law around the Globe* 2013, 2015, 79-84 and 135-140.

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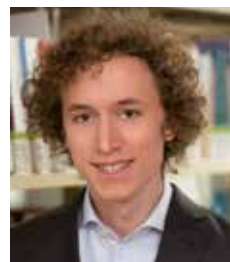
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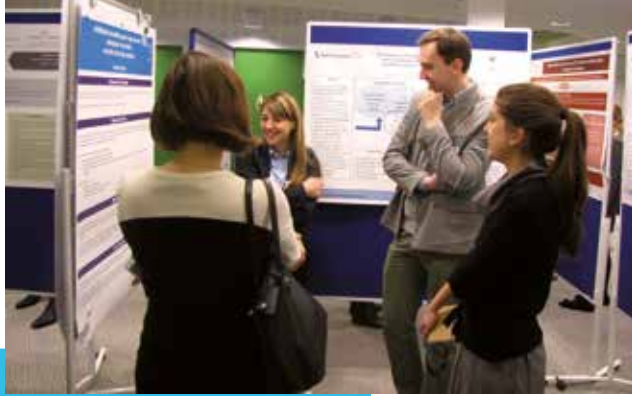
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4. SWI-Jahrestagung: Schildermontagen in Norwegen (with Marlies Steindl), *SWI 2014*, 473.



**Dr. Rita Szudoczky**

1. Limitation on Benefits: “Qualified persons” (with Petra Koch), in Lang/Rust/Schuch/Staringer (eds.), *Base erosion and profit shifting: the proposals to revise the OECD Model Convention*, forthcoming.

2. Commission opens formal State aid investigation into Hungarian advertisement tax, *Highlights & Insights on European Taxation 2015*, forthcoming.
3. Alleged aid to Starbucks. Invitation to submit comments. European Commission, *Highlights & Insights on European Taxation 2015*, 122.
4. Alleged aid to Amazon. Invitation to submit comments, European Commission, *Highlights & Insights on European Taxation 2015*, 65.
5. Hungary: Hervis (C-385/12), Berlington Hungary (C-98/14), Delphi Hungary (C-654/13), in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *ECJ – Recent Developments in Direct Taxation 2014*, Linde, Vienna, 2015, 65.
6. The Sources of EU Law and Their Relationships: Lessons for the Field of Taxation, IBFD, 2014.
7. UK v Council. Authorisation of enhanced cooperation in the area of FTT. Action for annulment dismissed. Court of Justice, *Highlights & Insights on European Taxation 2014*, 18.
8. Commission investigates transfer pricing arrangements on corporate taxation of Amazon in Luxembourg, *Highlights & Insights on European Taxation 2014*, 129.



**Romero J. S. Tavares**

1. Human Capital in Value Creation and post-BEPS Tax Policy: An Outlook (with Jeffrey Owens), *Bulletin of International Taxation*, 2015.
2. The New de minimis Anti-Abuse Rule in the Parent-Subsidiary Directive: Validating EU Tax Competition and Corporate Tax Avoidance? (with Bret N. Bogenschneider), *Intertax 2015*.



## RESEARCH ACTIVITIES

3. The "Active Trade or Business" Exception of the Limitation on Benefits Clause, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Base Erosion and Profit Shifting: The Proposals to Revise the OECD Model Convention*, 2015.
4. Política tributária internacional: OCDE, BEPS e Brasil - Como deve se posicionar o setor industrial brasileiro?, *Revista Brasileira de Comércio Exterior* 27 2014, 52.
5. Brazil's 2013 corporate tax reform: Policy and controversy aspects, *Transfer Pricing International Journal*, 2014.
6. *Jurisprudência Administrativa Tributária Federal* (with Munhoz/Assis/Munhoz), Thomson Reuters, 2014.
7. IRPJ/CSLL. Simulação na Organização Internacional de Negócios, in Munhoz/Assis/Munhoz/Tavares (eds.), *Jurisprudência Administrativa Tributária Federal*, 2014.
8. IRPJ/CSLL. Do Ágio em Operações Societárias (with D. Guerrissi, A. Tsukalas), in Munhoz/Assis/Munhoz/Tavares (eds.), *Jurisprudência Administrativa Tributária Federal*, 2014.
9. IRPJ/CSLL. Incorporação às Avesas (with A. Bernado, R. Munhoz), in Munhoz/Assis/Munhoz/Tavares (eds.), *Jurisprudência Administrativa Tributária Federal*, 2014.
10. Juros sobre o Capital Próprio - Períodos Anteriores (with A. Tsukalas), in Munhoz/Assis/Munhoz/Tavares (eds.), *Jurisprudência Administrativa Tributária Federal*, 2014.
11. Aduaneiro. Drawback: Vinculação Física e Fungibilidade (with S. Fontenelle), in Munhoz/Assis/Munhoz/Tavares (eds.), *Jurisprudência Administrativa Tributária Federal*, 2014.
12. Multas (with N. Branco, G. Moreira Jr, F. Munhoz, Maria Lopes, H. Conde, M. Villas), in Munhoz/Assis/Munhoz/Tavares, *Jurisprudência Administrativa Tributária Federal*, 2014.



**Laura Turcan**

1. Auslandsdividenden, in Lang/Rust/Schuch/Staringer (eds.), *10 Jahre nach der Steuerreform 2005: Wo steht das Österreichische Unternehmenssteuerrecht?*, forthcoming.
2. Different Types of Arbitration (with Petra Koch, Raffaele Petrucci), in Lang/Owens (eds.), *International Arbitration in Tax Matters*, forthcoming.
3. Existing Mechanisms of Dispute Resolution (with Jasmin Kollmann), in Lang/Owens (eds.), *International Arbitration in Tax Matters*, forthcoming.
4. EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (I) (with Jasmin Kollmann, Karoline Spies and Draga Turic), forthcoming.
5. EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (II) (with Jasmin Kollmann, Karoline Spies and Draga Turic), forthcoming.
6. What can the tax community learn from dispute settlement procedures in non-tax Agreements? (with Jeffrey Owens, Jasmin Kollmann, Alicja Majdanska, Sudin Sabnis), *Bulletin for International Taxation*, forthcoming.
7. OECD Report on Action 15 (with Jasmin Kollmann, Alicja Majdanska), *Bulletin for International Taxation*, forthcoming.
8. Vorsteuerabzug bei Reisekosten VwGH 26.02.2015, 2012/15/0067 (with Jasmin Kollmann), *ecolex*, forthcoming.
9. What can the tax community learn from dispute settlement procedures in non-tax agreements? (with Jeffrey Owens/Jasmin Kollmann/ Alicja Majdanska/Sudin Sabnis), forthcoming.

10. Workshop Report: Arbitration in International Tax Matters (with Petra Koch, Jasmin Kollmann, Alicja Majdanska), *Tax Notes International* 2015, 1189.
11. SWI-Jahrestagung: Zurechnung von Einkünften gemäß Art 14 DBA Liechtenstein (with Erich Schaffer), *SWI* 2015, 69.
12. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 1) (with Anna Binder, Kasper Dziurdz, Eline Huisman, Ina Kerschner, Jasmin Kollmann, Christoph Marchgraber, Erik Pinetz, Erich Schaffer, Markus Seiler, Karoline Spies, Viktoria Wöhrer, Alexander Zeiler), *ÖStZ* 2015, 332.
13. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 2) (with Anna Binder, Kasper Dziurdz, Eline Huisman, Ina Kerschner, Jasmin Kollmann, Christoph Marchgraber, Erik Pinetz, Erich Schaffer, Markus Seiler, Karoline Spies, Viktoria Wöhrer, Alexander Zeiler), *ÖStZ* 2015, 395.
14. BFH-Rechtsprechungsübersicht Teil I (with Lukas Mechtler/Erik Pinetz/Erich Schaffer), *ecolex* 2014, 903.
15. BFH-Rechtsprechungsübersicht Teil II (with Lukas Mechtler/Erik Pinetz/Erich Schaffer), *ecolex* 2014, 1000.



**Draga Turic**

1. National Report Austria (with Jasmin Kollmann), in Maisto (ed.), *Immovable property under domestic law, EU Law and Tax Treaties*, forthcoming.
2. Dividende oder Veräußerungspreis?, in Lang/Rust/Schuch/Staringer (eds.), *10 Jahre nach der Steuerreform 2005: Wo steht das österreichische Unternehmenssteuerrecht?*, forthcoming.





3. EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Jasmin Kollmann, Karoline Spies, Laura Turcan), forthcoming.
4. Fraud and Abuse in Recent CJEU Case Law on VAT (with Prof. Michael Lang), in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds.), *CJEU – Recent Developments in Value Added Tax 2014*, Linde, Wien, 2015, 173.



**Michael Wenzl**

1. SWI-Jahrestagung: Gewinnzurechnung zu deutschen Baubetriebsstätten, Anpassungen im Zuge von Betriebsprüfungen und verfahrensrechtliche Auswirkungen (with Lukas Mechtler), *SWI 2015*, forthcoming.
2. § 6 Pension-, Unterstützungs- und Betriebliche Vorsorgekassen, in Lang/Schuch/Staringer (eds.), *Körperschaftsteuergesetz<sup>2</sup>*, 2015, forthcoming.
3. Mitteilungs- Selbstrechnungs- und Abfuhrpflichten der Parteienvertreter gemäß §§ 30b und 30c EStG verfassungskonform?, 2015, forthcoming.
4. Tax Treaty Issues related to Emissions Permits and Credits, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *The OECD-Model-Convention and its Update 2014*, Linde, Wien, 2015, 175.
5. (Nicht-)Wirkung eines außergerichtlichen Ausgleichs auf die Vertreterschaft bei nachträglich festgestellten, aber rückwirkend fälligen Abgabenschulden?, *ecolex 2014*, 906.
6. National Report Austria, in Maisto (ed.), *Departures from the OECD Model and Commentaries: Reservations, observations and positions in EU law and tax treaties*, IBFD, Amsterdam, 2014, 231.



**Viktoria Wöhler**

1. National Report Austria, in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), *General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?*, forthcoming.
2. Automatic Exchange of Financial Information under the Directive on Administrative Cooperation in the Light of the Global Movement towards Transparency (with Maryte Somare), forthcoming.
3. Niedrigbesteuerung und Verwertung von Auslandsverlusten, in Lang/Rust/Schuch/Staringer (eds.), *Niedrigbesteuerung im Unternehmenssteuerrecht*, forthcoming.
4. SWI-Jahrestagung: Erforderliche Unterlagen zur Beurteilung von Verrechnungspreisen (with Anna Binder), *SWI 2015*, forthcoming.
5. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 1) (with Anna Binder, Kasper Dziurdz, Eline Huisman, Ina Kerschner, Jasmin Kollmann, Christoph Marchgraber, Erik Pinetz, Erich Schaffer, Markus Seiler, Karoline Spies, Laura Turcan, Alexander Zeiler), *ÖStZ 2015*, 332.
6. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 2) (with Anna Binder, Kasper Dziurdz, Eline Huisman, Ina Kerschner, Jasmin Kollmann, Christoph Marchgraber, Erik Pinetz, Erich Schaffer, Markus Seiler, Karoline Spies, Laura Turcan, Alexander Zeiler), *ÖStZ 2015*, 395.
7. Anti-Abuse Clause for Permanent Establishments situated in third countries (with Alexander Rust), in Lang/Rust/Schuch/Staringer/Pistone/Storck (eds.), *Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention*, forthcoming.
8. Das Verfahren vor dem Verwaltungsgerichtshof in Steuersachen: Tagungsbericht zum Symposium an der Wirtschaftsuniversität Wien (with Anna Binder), *ZfV 2015*, 8.
9. Two Different FATCA Model Intergovernmental Agreements: Which is Preferable? A Comparison of FATCA Model 1A and Model 2 Intergovernmental Agreements (with Maryte Somare), *Bulletin for International Taxation 2014*, 395.
10. VwGH: weiter Zinsbegriff in § 11 Abs 1 Z 4 KStG, *ecolex 2014*, 907.



**Alexander Zeiler**

1. Discretionary Powers of Tax Authorities and State (with Prof. Michael Lang), in Haslehner (ed.), *Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid*, forthcoming.
2. Was bleibt vom Stiftungssteuerrecht? in Lang/Rust/Schuch/Staringer/Rust (eds.), *Wo steht das österreichische Unternehmenssteuerrecht*, forthcoming.
3. SWI-Jahrestagung: Zweifelsfragen bei der Beteiligung inländischer Körperschaften an deutschen Gesellschaften (with Erik Pinetz), forthcoming.
4. EAS 3357: Mittelbare Besicherung von Outbound-Zinsen (with Erik Pinetz), *SWI 2015*, 110.
5. SWI-Jahrestagung: Der wirtschaftliche Arbeitgeberbegriff nach Art. 15 Abs 2 OECD-MA (with Erik Pinetz), *SWI 2015*, 164.
6. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 1) (with Anna Binder, Kasper Dziurdz, Eline Huisman, Ina Kerschner, Jasmin Kollmann, Christoph Marchgraber, Erik Pinetz, Erich Schaffer, Markus Seiler, Karoline Spies, Laura Turcan, Viktoria Wöhler), *ÖStZ 2015*, 332.
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8. Case Studies on Construction Permanent Establishment and Related Taxation Issues (with Maryte Somare, Laura Turcan), *IBFD Bulletin 2015*, 224.
9. Beyond the OECD Update 2014: Changes to the Concept of Permanent Establishments in the Light of the BEPS Discussion (with Prof. Alfred Storck), in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *The OECD-Model-Convention and its Update 2014*, Linde, Wien, 2015, 242.
10. Mögliche Folgen einer Beihilferechtswidrigkeit der Firmenwertabschreibung des § 9 Abs 7 KStG, *SWI 2014*, 360.





# RESEARCH ACTIVITIES

## Doctoral Studies

Only a few doctoral candidates are admitted to our Institute each year. It usually takes these candidates two to four years to complete their doctoral theses. In the academic year 2013/14, seven doctoral theses were approved at our Institute.

### Recently approved doctoral theses

- Dr. Elisabeth Pamperl:  
"The Scope of Article 16 and its Role in the OECD Model Convention"
- Dr. Fiona Felicitas Gebhardt:  
"The CFC Rules in the CCCTB Proposal Directive: Analysis and Prospect of a Common CFC Regime in light of the Fundamental Freedoms provided by the Treaty on the Functioning of the European Union, the European Economic Area Agreement and the Free Movement of Persons Agreement"
- Dr. Erik Pinetz:  
Tax Treatment of Foreign Entities and the Source of Entity Qualification Conflicts
- Dr. Raffaele Petruzzi: Transfer Pricing Aspects of Intra-Group Financing
- Dr. Meliha Hasanovic: Wirtschaftliches Eigentum an Kapitalanteilen
- Dr. Na Li: Tax Sparing Mechanism and Foreign Direct Investment
- Dr. Marion Stiastry:  
Horizontal Monitoring – Implikationen für das österreichische Steuerrecht

## Academic Awards

We are very proud that members of our Institute received academic awards in the academic year of 2014/15: Dr. Raffaele Petruzzi, Dr. Karoline Spies and Dr. Katharina Daxkobler received the Wolfgang Gassner Wissenschaftspreis 2015 for their doctoral theses. Dr. Daniel W. Blum further received the WU Research Award 2014, the Leopold-Kunschak-Wissenschaftspreis 2014 and the Wolf Theiss Award 2015. Dr. Sebastian Pfeiffer won the Award of Excellence 2014 from the Austrian Federal Ministry of Science, Research and Economy. Dr. Veronika Daurer won the Stephan Koren Preis 2014. Dr. Christoph Marchgraber won the „Wettbewerb für wirtschaftspolitische Maßnahmen zur Verbesserung des Wirtschaftsstandortes Österreich“ from the Austrian Federal Ministry of Science, Research and Economy. Both Dr. Nicole Tüchler and Dr. Martina Gruber received the LBG Award 2014. Dr. Martina Gruber also won the „Restrukturierungsmanagement und Insolvenzrechtspreis“ 2014. Dr. Karoline Spies was further awarded the "Dr.-Maria-Schaumayer-Preis" 2014, the "Leopold-Kunschak-Wissenschaftspreis" 2014 and the European Academic Tax Thesis Award 2015. Dr. Lisa Paterno won the "Monnet-Wissenschaftspreis" of European Law 2014. Dr. Katharina Daxkobler received an honorable mention in respect of the Mitchell. B. Carroll Price of the International Fiscal Association. Moreover, Dr. Kasper Dziurdź won and Dr. Christoph Marchgraber received an honorable mention in respect of the IFA President YIN Scientific Award 2015 of the International Fiscal Association. Furthermore, Ege Berber Villeneuve won the Doctoral Fellowship (DOC) of the Austrian Academy of Sciences (ÖAW) for her dissertation. Dr. Rita Szudoczky won the Sorbonne Tax Law Thesis Award 2014. Dr. Na Li was honoured with the prestigious Chinese Government Award for Outstanding Self-financed Students Abroad.



## Tax Lunch Talks

During the academic year of 2014/15, we continued with the well-known “Tax Lunch Talks”. These events aim at encouraging interaction and cooperation between research staff and guest researchers of 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 lunch time – was highly appreciated by researchers and LL.M. students alike and will be continued in future.

### **Speakers and Topics of the Tax Lunch Talks**

*November 6, 2014:*

- Canada: Jessica Di Maria: “Canadian Duality, Bijuralism. When the Recognition of Cultures Carries Tax Implications”

*November 20, 2014:*

- Italy: Stefano Balestieri, Marco Mosconi: “Exit Tax in Italy: Recent Developments”

*January 29, 2015:*

- Russia: Irina Isakova: “Selected Aspects of the Russian Tax System”

*March 26, 2015:*

- Slovakia: Lenka Horvathova: “The Slovak Tax System”

*April 16, 2015:*

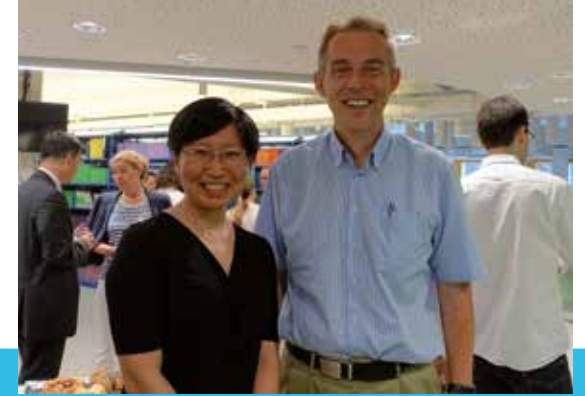
- Brazil: Murillo Allevato Neto, Fernando Munhoz Ribeiro, Rodolfo Zanutto Velasques: “General aspects of “JCP” – The Brazilian National Interest”

*April 22, 2015:*

- Mr. Harshal Bhuta: “Benchmarking under Transfer Pricing with the Use of a Live Indian Database”

## 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 profits from the input received and new perspectives given on the topic, which enables the author to further develop ideas. 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 all 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 one 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.



# RESEARCH ACTIVITIES

## Topics of Round Tables

18/09/2014	Erik Pinetz / Erich Schaffer	Anforderungen an die Gegenleistung bei Umgründungen	23/03/2015	Daniel Blum	Die Firmenwertabschreibung iSd § 9 Abs 7 KStG aF: Rechtsfolgen bei Pflicht zur Ausweitung auf Auslandsbeteiligungen
29/10/2014	Christoph Marchgraber	Cross-Border Tax Arbitrage and the Parent-Subsidiary Directive	23/03/2015	Anna Binder	Rückstellungen für Entgelt iSd § 20 Abs 1 Z 7 EStG
29/10/2014	Stjepan Gadzo	The Prospects of Building a More Equitable System of Taxing Multinational Companies in the Post-BEPS World: The Economic Allegiance Theory Revamped?	09/04/2015	Eline Huisman	Pensions in Consideration of Past Employment
17/11/2014	Maryte Somare / Marion Stiašny	BEPS Issues and Possible Solutions in the Digital Economy (Japan Project)	09/04/2015	Ass. Prof. Vladimir Tyutyuryukov	Eurasian Economic Union: Framework for Energy Taxation
09/12/2014	Erik Pinetz	Die liechtensteinische Anstalt im Rahmen der Vergleichbarkeitsprüfung des KStG	22/04/2015	Petra Koch	Limitation on Benefits: "Qualified person" Art X par 1 and 2 OECD-MC
09/12/2014	Prof. Jennifer Bird Pollan	Utilitarianism and Wealth Transfer Taxation	22/04/2015	Draga Turic	Anwendung der umsatzsteuerlichen Betrugs- und Missbrauchsrechtssprechung des EuGH
17/12/2014	Hannelore Niesten	Growing Impetus for Harmonization of Personal and Family Allowances: Imfeld and Garcet Issues for Individuals with Cross-Border Income	27/04/2015	Ángela Castillo Murciego	The Effect of Double Taxation Treaties on Spain's inward and outward Foreign Direct Investments
17/12/2014	Rafael Sanz	The Substance Requirement in IP Boxes in the Light of BEPS and EU Law	27/04/2015	Błażej Kuźniacki	CFC rules, BEPS Action 3 (Draft) and EU law
17/12/2014	Manuel Lucas Duran	Elimination of Cash as the Most Efficient Way to Fight Tax Evasion? Reflections from a European Perspective	27/04/2015	Li Na	Compatibility of Tax Sparing Mechanism with the EU State Aid Rules
12/01/2015	Alexander Zeiler	Wo steht das österreichische Stiftungssteuerrecht?	04/05/2015	Michael Wenzel	Mitteilungs- und Abfuhrpflicht der Parteienvertreter bei der Immo-ESt verfassungskonform?
12/01/2015	Jasmin Kollmann / Laura Turcan	Overview of the Existing Mechanisms to Resolve Disputes and their Challenges	21/05/2015	Caroline Heber	The Concept of Input VAT Deduction and Subsequent Adjustments under EU VAT Law
21/01/2015	Marta Pankiv	Transfer Pricing: Actions 8, 9 and 10 of BEPS Action Plan	21/05/2015	Theo Capriles	Institutional Economics, Grotian Moment and International (Tax) Law
21/01/2015	Francesco Cannas / Rita Julien	Can the Derivative Benefits Provision and the Competent Authority Relief Provision Render the OECD-Proposed LoB Clauses Compatible with EU Fundamental Freedoms?	06/06/2015	Elizabeth Gil	R&D (&I) for tax purposes: broad or narrow concept?
21/01/2015	Carmel Said Formosa	Financial Transaction Tax: A Comparative Analysis of Transaction Taxes across Member States	06/06/2015	Craig West	References to the OECD Commentaries in Tax Treaties: A steady march from "soft" law to "hard" law?
03/02/2015	Nikolaus Neubauer	Zinsabzug beim Beteiligungserwerb	06/06/2015	Maciej Gruchot	The Principle of Fiscal Neutrality in CJEU Jurisprudence on Composite Services in the Field of VAT
20/02/2015	Karoline Spies / Markus Seiler	Ermäßigter USt-Satz für E-Books?	11/06/2015	Ege Berber Villeneuve	Design of a Global Tax on Capital
04/03/2015	Jasmin Kollmann / Alessandro Roncarati	Treaty Entitlement for Fiscally Transparent Entities	11/06/2015	Felix Daniel Martinez	Hybrid Financial Instruments and Double Non-Taxation. Some issues through Spanish Case Law
04/03/2015	Viktoria Wöhrer	Anti-Abuse Clause for Permanent Establishments Situated in Third Countries	11/06/2015	Alessandro Roncarati	Fiscal Transparency in International Tax Law and Elective Tax Treatment
			22/06/2015	Lukas Mechtler	Fremdwährungskredite in privaten Grundstücken im Lichte der jüngeren Rechtsprechung





## 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 with research projects. In our regular program we had eight visiting professors from abroad in the academic year 2014/2015, in our LL.M. program in International Tax Law 47 during the entire academic year. Furthermore, in the academic year 2014/15, we were proud to host 39 guest researchers from 21 different countries, who stayed for 130 months in total at our Institute. Many of our guests were granted a fellowship for their research period or could 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.

- APPERMONT Niels, BELGIUM, Is it or should it be possible to divide the Ownership of Assets in Belgian law? ... and what would be the Tax Consequences of this.
- BAKAR Feride, TURKEY, Tax Risk Management in Companies: An Evaluation in terms of Turkish Tax System
- BELLAVITE Lorenzo, ITALY, Limits, Counter-limits and Human Rights in the European Fiscal Integration: the Retrospective Effects in Tax Law
- BIRD-POLLAND Jennifer, USA, Philosophical Justifications for Wealth Transfer Taxation.
- BROEKHUIJSEN Dirk, NETHERLANDS, The Implementation of OECD Measures in the Bilateral Tax Treaty Framework.
- CASTILLO Angela, SPAIN,
- CAO Bristar Mingxing, CHINA, BEPS and the Reconstruction of the International Tax Order.
- CHENG Dan, CHINA, How to Collect VAT on Individuals engaged in C2C E-commerce
- FROLOVA Nataliya, UKRAINE, Improvement of Tax Fairness in terms of Taxation of Low Income versus Rich People
- GADZO Stjepan, HUNGARY, ERASMUS Job Shadowing Program
- GIL GARCIA Elizabeth, SPAIN, Tax Incentives Related to R&D
- GRAU RUIZ Maria Amparo, SPAIN, Investment Treaties and Taxation
- GRUCHOT Maciej, POLAND, Complex services in Value Added Tax Regulations
- GUNAROVA Slavka, SLOVAKIA, Current Issues in European Tax Law – Problems and their Solutions sustaining the Concept of Internal Markets
- HEILMEIER Ruth, GERMANY, Genuine Pension Transactions in the light of German and Austrian Commercial and Tax Law – A comparative study to reveal a possible contributing factor of the financial crisis
- JANEWATTANANOND Kajorndej, THAILAND, Transfer Pricing
- KAYE Tracy A, USA, Automatic Exchange of Information ( FATCA, European FATCA and CRS)
- KLEMENCIC Irena, CROATIA, Tackling Tax Avoidance Issue in Croatia and Overview of Recent Developments in the European Union
- KUZNIACKI Blazej, NORWAY, CFC and Tax Avoidance
- LIPNIEWICZ Rafał, POLAND, Tax Jurisdiction and Electronic Commerce
- LUCAS DURAN Manuel Jesus, SPAIN, International Tax Planning in the post BEPS Era.
- MAJDANSKA Alicja, POLAND, OECD Model Convention and Commentaries in interpretation of Austrian Double Tax Treaties
- MALECKA Magdalena, POLAND The Neutrality of Taxation as a hallmark of Tax on Goods and Services
- MARTINEZ LAGUNA Felix Daniel, SPAIN, Income from Capital and Fiscal Sovereignty
- NETO Luis Flavio, BRAZIL, Conflicts of “qualification” in International Tax Law (qualification of income)
- NIESTEN Hannelore, BELGIUM, The Taxation of Cross-border Income from Self-employed Activities and Private Employment
- NINAJ Marek, CZECH REPUBLIC, Taxes and Effectiveness of Financial Re-engineering Tools to improve the Performance of Companies in the Time of the Crisis.
- PU Jiayan Susan, CHINA, The New International Tax Framework: e.g. the hybrid mismatch arrangements/entities, the Chinese Perspective on Stimulating Growth, Enhancing Competitiveness and Protecting its Domestic Revenue in a Digital Global Economy.
- QUINTAS SEARA Alberto, SPAIN, Taxation of Cross-border Corporate Reorganization in the European Union.
- RAMOS Raquel, BRAZIL, Tension between Autonomy and Effectiveness Principles regarding to Tax Procedural Law: Is the ECJ building a Model of “due process of law” to European Community?
- RICHTER Katharina, GERMANY, Research and Development of Tax Planning of Multinational Firms
- ROEVELD Prof. Jennifer, SOUTH AFRICA, Recent Developments in Tax Treaties in the light of Recent Changes in OECD and UN Model and Commentaries
- RUNGTHONGKHAMKUL, Sathien, THAILAND, Transfer Pricing
- SANZ Rafael, SPAIN, GAARs and its relation to Taxpayers
- SEGUNDO Hugo, BRAZIL, Restitution of Indirect Taxation in Europe
- TETLAK Karolina, POLAND, Taxation of Sportsmen
- WANG Shitao, CHINA, A Study of Fiscal and Taxation Policy under the view of Constitutionalism
- WEST Craig, SOUTH AFRICA, Recent Developments in Tax Treaties in the light of recent changes in OECD and UN Model and Commentaries
- ZAHUMENSKA Miroslava, CZECH REPUBLIC, Cross-border income and Property Taxation and Financial Reengineering



# RESEARCH ACTIVITIES

## Outgoing Researchers

Prof. Michael Lang gave lectures at the Università Cattolica del Sacro Cuore, the Max-Planck-Institute in Munich, the University of Osnabrück, the University of Tokyo, the University of Luxemburg and the University of Florida and in Mumbai and Delhi.

Prof. Pasquale Pistone was visiting professor at the Universities of Cape Town (South Africa) and Paris 1 (France). He also gave lectures at the Universities of Dublin (Ireland), Ekaterinburg (Russia) and Lausanne (Switzerland). Furthermore, he was speaker at international conferences and seminars in Amsterdam (Netherlands), Beijing (China), Bern (Switzerland), Cape Town (South Africa), Ekaterinburg (Russia), the Hague (Netherlands), Lausanne (Switzerland), Leuven (Belgium), Lisbon (Portugal), Madrid (Spain), Malta (Malta), Montevideo (Uruguay), Naples (Italy), Sao Paulo (Brazil), Shanghai (China), Xiamen (China), as well as co-general reporter at the IFA conference held in Basel (Switzerland) and co-reporter for the academic topic at the Milan conference of the European Association of Tax Law Professors.

Prof. Alexander Rust gave lectures at the University of Bucharest (Romania), at the University of Krakow (Poland), at the University of Lisbon (Portugal), twice at the University of Luxembourg (Luxembourg), twice at the Max Planck Institute of Munich (Germany), at the University of Münster (Germany), New York University (USA), at the University of Tilburg (the Netherlands), held the graduation lecture at the University of Leiden (the Netherlands) and was visiting professor at Georgetown University (USA).

Prof. Alfred Storck was teaching as honorary professor in International Business Taxation and Transfer Pricing in master courses at the University of St.Gallen until April 2015. He also jointly organized, together with Prof. Dr. Waldburger, the annual IFF International Tax Seminar on November 25 and 26, 2014 in St.Gallen. Prof. Storck lectured in various post graduate Tax programs: LL.M International Tax Law at the University of Zürich/Swit-

zerland, Executive Master of Advanced Studies in International Taxation (MAS) at the University of Lausanne/Switzerland, Executive Master of Laws (LL.M.) in International Taxation 2014 – 2016 at the University of Liechtenstein.

Young scholars from the Institute are also able to visit academic institutions in the area of tax law all over the world. During the past year, research and teaching associates have visited international organizations in the USA, Switzerland and the Netherlands. 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.

### Research Stays Abroad

May 2015:

- Dr. Christoph Marchgraber: IBFD Amsterdam, Netherlands

July – September 2015:

- Viktoria Wöhrer: UNO New York

August – October 2015:

- Anna Binder: UNO New York/Geneva

## The Austrian-Chinese Tax Research Network

Since 2008, the Institute for Austrian and International Tax Law has established a unique tax research network, focusing on international tax law, tax policy and tax administration with the following Chinese universities: Peking University (PKU) Law School, Central University of Finance and Economics (CUFE, Beijing), Sun Yat-Sen University (Guangzhou), Wuhan University, Xiamen University, Chinese University of Hong Kong (CUHK) and the University of Hong Kong (HKU).





## Involvement in 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. Claus Staringer is also a member of the Permanent Scientific Committee (PSC) of IFA. 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, the current chairman of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants, a member of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan, and a member of the Advisory Board for Oxford University Centre for Business Taxation. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and member of the Scientific Advisory Board of the Leibnitz ScienceCampus MaTax.

Prof. Pasquale Pistone is Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), a member of the Junge Kurie of the Austrian Academy of Sciences, of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA), of the Board of the European Association of Tax Law Professors (EATLP), a founding member of GREIT (Group for Research on European and International Taxation) and a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation.

Prof. Alexander Rust is Luxembourg Deputy Member of the Academic Committee of the European Association of Tax Law Professors (EATLP).

Prof. Jeffrey Owens is also the advisor to the World Bank 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, as well as a research fellow at the International Tax and Investment Center (ITIC).



Publications  
2014/15





## DISSEMINATING OUR KNOWLEDGE

### Book Series, Tax Journals

In the academic year 2014/2015 many books were written or edited by the professors of our Institute, most of which were published by Facultas, Linde, LexisNexis and Wolters Kluwer publishing houses. We also started publishing a new 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 Taxation" presently comprising 92 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law which he founded 24 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 the editor in chief of the *World Tax Journal*, a member of the editorial board of *Intertax* (until December 31, 2014) and 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 *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*. Prof. Michael Lang is also editor-in-chief of the *Bulletin for International Taxation* and one of the editors of *Kluwers' Series in International Tax Law*.

### Training Program for Tax Officials

The Institute has established a training program for tax officials along with EY, the African Tax Institute (ATI), and the International Tax and Investment Center (ITIC). This program is aimed at the Eurasian and African regions. All the modules are intended to focus on the practical issues encountered by tax officials and are taught by instructors who have a broad experience in these areas. The lead faculty for each module are supported by a varied team of experts that bring together a diverse set of skills, including the experience of working in a host country. Each course comprises four modules: (1) Transfer Pricing: Getting It Right, (2) Double Taxation Conventions: Their Role, Negotiation and Implementation, (3) Value Added Tax, and (4) Customs and Excises.

In keeping with the practical nature of the program, each training event incorporates a practical session where people from business are invited to participate in a roundtable format to share their experiences, discuss business models, explain how investments are evaluated and decided upon, and discuss tax and its role in investment decision-making. The idea is for the program to bring together people with different types of experiences and expertise to stimulate the exchange of opinions and dialogue which would not generally be a part of standard business practice in these markets.

In December 2014, a 4-day training workshop was held in Addis Ababa, Ethiopia for government officials across Africa from the Ministry of Finance, Revenue & Customs Authority and the National Treasury. The workshop was attended by 35 officials from Ethiopia, Kenya, Malawi, Namibia, South Africa, Swaziland and the United Republic of Tanzania. This was the second course organized in the Africa region.



From April 14 to 16, 2015, a 3-day workshop was held in Vienna at the campus of the WU (Vienna University of Economics and Business). Sixteen officials from 9 countries attended the event. The workshop, which focused on the topic of e-Commerce, was the eighth event to take place in the Eurasian region and the second exclusively VAT Workshop, following on from the 2013 VAT and Excise event.

The second training event for the year 2015 was also held in Vienna from May 27 to 29, 2015 involving a 3-day workshop on transfer pricing, with a focus on Advance Pricing Agreements (APAs). It was attended by 18 officials from within and outside Europe, who were taught by instructors drawn from academia, tax practitioners, business and government representatives.

## Teaching in Beijing and Xiamen

Within the framework of this cooperation, in April 2015, a Viennese delegation gave a five-day course in Beijing to 4th year undergraduate students and 1st year master students from PKU/CUFE. The lectures – as in the last two years – focused on tax treaty law and basic case studies. Moreover, a further Viennese delegation held the 2nd Summer School of International Tax Law at Xiamen University in July 2015. The lectures dealt with recent cases of tax treaty law and were followed by a critical discussion of the proposals of the OECD BEPS Project.



Publications  
2014/15



## Maintaining Lifelong Relationships with Students, Graduates and Other Practitioners

It is extremely important for us to maintain relationships with our students, graduates and other practitioners. Eleven years ago, we started building up a database containing information about our students, in order to give them as much information as possible, and to maintain that relationship after graduation. In addition, we send an electronic newsletter to over 5,500 people as well as to our magazine TAX LAW WU on a quarterly basis, in order 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.

We firmly believe that our obligation is to support our former students in their ongoing education. Furthermore, the participation of practitioners benefits current students, as the issues usually touch on many relevant and practical topics. We are delighted that an increasing number of former students accept our invitations to return to our Institute as often as possible. We especially appreciate the fact that many of our graduates have taken the time to participate in our seminars, conferences and symposiums, to attend the presentations of our research results and to discuss these results.

## CEE Vienna International Tax Law Summer School

In July 2015, the CEE Summer School on International Tax Law was organized for the seventh 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. This year, once again, all selected full-time students were offered free participation in the program. Receptions are organized to encourage contact between students, lecturers and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Uni Credit Bank Austria, Henkel, LeitnerLeitner, Siemens and TPA Horwath.

## 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. The membership fees are then re-invested in order to further improve the quality of our library.





## Contacts with Academics and Practitioners from around the World

### Corporate Tax Lunch

On September 30, 2014, and on March 12, 2015, our Institute, in close cooperation with the Chamber of Commerce, hosted a working lunch for corporate tax directors who provided input statements on recent developments in the area of BEPS.

### Henkel Global Tax Campus

On April 28 and 29, 2015 and from September 22 to 24, 2015 the Institute organized, together with Henkel, the event "Global Tax Campus". In April the lectures focussed on Tax Treaties and Transfer Pricing and in September on Transfer Pricing.

### "Recent Developments in European Union Tax Law"

On June 4 and 5, 2015 our Institute held this seminar at the Ministry of Finance of the Slovak Republic. During this seminar, relevant cases recently decided by the European Court of Justice were examined and discussed and thereby shed light on recent trends in ECJ judgements in the area of European Tax Law.

### KWT-Information Evenings

The Institute organized, together with the Chamber of Public Accountants, two Information Evenings on March 9, 2015 and September 15, 2015. The themes were "Current Developments in Corporate Tax Law" and "Current Developments in ECJ Case Law".

### DACH-Reception

On March 19, 2015 we were honored to host this year's Welcome Reception of the DACH-Steuer-Kongress. About 120 leading tax practitioners from Austria, Switzerland and Germany enjoyed an informal get-together with a tour of the new WU campus followed by a buffet and drinks. The Welcome Reception marked the beginning of a two-day-convention with lectures and discussions by leading professional and academic tax experts.

### Tax Treaty Courses

Seminars were held on tax treaty law (January 12 to 17 and June 25 to 27, 2015), in which 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.

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