

Institute for Austrian and
International Tax Law Vienna

Report of the Academic Activities 2016/17

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 2016/17, which started on October 1, 2016, and ended on September 30, 2017. 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 receiving funds from Austrian and European research institutions, from our partners in the business community and from private and corporate sponsors. For example, nearly half of our staff is financed from sources outside the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

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

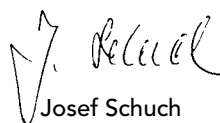
Our main fields of interest are corporate tax law, international tax law and European tax law and to a growing extent tax policy and transfer pricing. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis, we are aware of the 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

CONTENTS

1

Preface

Professors	6
Administrative Director	6
Honorary Professor	6
Director, WU Global Tax Policy Center	6
Managing Directors, WU Transfer Pricing Center	6
Senior Lecturer	6
Senior Scientist	6
Program Leader, Tax and Technology, Cooperative Compliance	6
Program Leader, Tax and Good Governance	6
Research Associate Habilitation	6
Post Doctoral Research Associates	6
Research and Teaching Associates	6
Adjunct Faculty	7
Junior Researchers	7
Administrative Staff	7
Honors	8
Second "Doctor honoris causa" for Prof. Lang	8
New Honorary Professor at WU	8
Honorary Professor at University of Cape Town	8

2

Staff

3

Teaching

Teaching Activities in the Standard Program	9		
Books for Students	10	Procter & Gamble Programs	14
Special Activities Offered to Students	11	Facchini Program	14
EUCOTAX	11	Seminar in cooperation with LeitnerLeitner	14
Moot Court on European and International Tax Law 2016/2017	11	TPA Best Presentation Award	14
EY Bachelor Tax Challenge, Tax Professional of the Year and Tax Law Seminar	11	KPMG-WU-Workshop on Corporate Tax Law	14
PwC Program	12	Career Prospects for Students	15
Semester Opening, Semester Closing, Master Welcome Reception	12	Traineeship at and Visit to the Federal Tax Court	15
PwC-WU Seminar on European and International Tax Law	12	LL.M. Program in International Tax Law	16
Henkel Programs	14	International Faculty	16
		Klaus Vogel Lecture	16
		Job Fair	16
		LL.M. Alumni Reunion	16

Research Activities

Publications in the Academic Year 2016/17	18
Doctoral Programs	35
Doctoral Program in International Business Taxation (DIBT)	35
Doctoral Programs in Business and Economics and in Business Law	35
Habilitation Dr. Christoph Marchgraber	36
Academic Awards	36
Christian Doppler Laboratory	36
WU Global Tax Policy Center	36
at the Institute for Austrian and International Tax Law	36
Vienna Multi-Stakeholder Group on Improving Cross-border Dispute Resolution	36
Tax and Technology: Blockchain	37
Tax and Good Governance	37
China Forum: Removing Tax Barriers to the Belt and Road Initiative	38
Fire Side Chats	38
WU Transfer Pricing Center	38
at the Institute for Austrian and International Tax Law	38
Global Transfer Pricing Conference	39
"Transfer Pricing Developments around the World"	39
Transfer Pricing Courses	39
Workshops on Transfer Pricing	40
Academic Conferences	40
Conference on Procedural and Constitutional Law	40
Conference "Recent and Pending Cases at the ECJ on Direct Taxation"	40
Conference "Court of Justice of the European Union: Recent VAT Case Law"	41
7th Viennese Symposium on Corporate Tax Law	41
2nd International Conference on Taxpayer Rights	41
Conference "Tax Law and Accounting"	41

Disseminating our Knowledge

Book Series, Tax Journals	49
Maintaining Lifelong Relationships with Students, Graduates and Other Practitioners	50
Helping Practitioners Search for Literature and Case Law	50
Contacts with Academics and Practitioners from around the World	50
Teaching in Beijing and Xiamen	50
European Doctorate Seminar in Tax Law	50
CEE Vienna International Tax Law Summer School	51
Vienna Certificate in Transfer Pricing	51
Vienna Certificate in Double Tax Treaties	51
Corporate Tax Lunch	51
Information Evenings	51
Tax Treaty Courses	51
Wolfgang Gassner Memorial Lecture	42
Conference "Tax Treaty Case Law around the Globe"	42
24th Viennese Symposium on International Tax Law	42
Conference "Implementing Key BEPS Actions: Where do we stand?"	42
Annual convention of the German Taxation Lawyers Association	43
Steuerrechtstag – Austrian Tax Academics Conference	43
Tax Lunch Talks	44
Deloitte WU Tax Summit	44
Round Tables	44
Topics of Round Tables	45
OECD Archives	46
Funded Research Projects	46
Incoming Foreign Researchers	47
Outgoing Researchers	48
Engaging with International Academic Institutions	49



STAFF

Professors

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

Administrative Director

Maria Wimmer

Honorary Professor

Prof. Christian Kaeser

Director, WU Global Tax Policy Center

Prof. Jeffrey Owens

Managing Directors, WU Transfer Pricing Center

Prof. Alfred Storck
 Dr. Raffaele Petruzzi

Senior Lecturer

Prof. Helmut Loukota

Senior Scientist

Prof. Heinz Jirousek

Program Leader, Tax and Technology, Cooperative Compliance

Jonathan Leigh Pemberton

Program Leader, Tax and Good Governance

Rick McDonell

Research Associate Habilitation

Dr. Christoph Marchgraber

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
 (Hertha Firnberg Research Associate)
 Dr. Raffaele Petruzzi
 Dr. Karoline Spies
 Dr. Rita Szudoczky

Research and Teaching Associates

Clemens Amtmann
 Desiree Auer
 Ege Berber Villeneuve (DIBT Collegiate)
 Dr. Anna Binder
 Nathalie Bravo (DIBT Collegiate)

Svitlana Buriak
 Francesco Cannas, PhD (DIBT Collegiate)
 Theo Capriles (DIBT Collegiate)
 Robin Damberger
 Christina Dimitropoulou (DIBT Collegiate)
 Karol Dziwinski
 Daniel Fuentes (DIBT Collegiate)
 Sandra Galli
 Sriram Govind (DIBT Collegiate)
 Hans-Peter Gradwohl
 Daniel Grascchitz
 Ricardo Augusto Gil Reis Rodrigues (DIBT Collegiate)
 Raphael Holzinger
 Benedikt Hörtenhuber
 Rita Julien
 Petra Koch
 Dr. Jasmin Kollmann
 Andreas Langer
 (Christian Doppler Laboratory Research Associate)
 Alicja Majdanska
 Matthias Mayer
 Sathi Meyer-Nandi
 Clement Migai
 Alexandra Miladinovic
 Florian Navisotschnigg
 Ivan Lazarov (DIBT Collegiate)
 Nadine Oberbauer
 Marta Olowska
 Patrick Orlet



David Orzechowski
 Marcio Henrique Sales Parada (DIBT Collegiate)
 Xue Peng
 Thomas Pillichshammer
 Lisa Maria Ramharter (PwC-Research Project Associate)
 Sofia Rampitsch
 (Christian Doppler Laboratory Research Associate)
 Alessandro Roncarati (DIBT Collegiate)
 Ioana-Felicia Rosca (DIBT Collegiate)
 Alejandro Ruiz (DIBT Collegiate)
 Mirna Solange Screpante
 Pedro Schoueri (DIBT Collegiate)
 Selina Siller
 Romero Jorge de Souza Tavares (DIBT Collegiate)
 Laura Turcan
 Draga Turic (KPMG-Research Project Associate)
 Yinon Tzubery (DIBT Collegiate)
 Felipe Vallada (DIBT Collegiate)
 Jean-Philippe Van West (DIBT Collegiate)
 Isabel Vock
 Svetlana Wakounig
 (Christian Doppler Laboratory Research Associate)
 Benjamin Walker (DIBT Collegiate)
 Elena Wallisch, PhD (DIBT Collegiate)
 Dr. Michael Wenzl (PwC-Research Project Associate)
 Viktoria Wöhrer
 (Christian Doppler Laboratory Research Associate)
 Christiane Zöhrer (PwC-Research Project Associate)
 Stephanie Zolles

Adjunct Faculty

Dr. Peter Baumgartner
 Prof. Jennifer Bird-Pollan
 Dr. Thomas Ecker
 Prof. Cliff Fleming
 Prof. Charles Gustafson
 Dr. Eline Huisman
 Dr. Dieter Kischel
 Dr. Franz Koppensteiner
 Roland Macho
 Dr. Lukas Mechtler
 Dr. Christian Massoner
 Dr. Elisabeth Pamperl
 Dr. Sebastian Pfeiffer
 Dr. Erik Pinetz
 Dr. Patrick Plansky
 Prof. John Prebble
 Dr. Lisa Pucher
 Dr. Birgit Rohm
 Dr. Erich Schaffer
 Dr. Michael Schilcher
 Dr. Christoph Schlager
 Dr. Markus Seiler
 Dr. Karin Spindler-Simader
 Dr. Markus C. Stefaner
 Dr. Richard Stern
 Dr. Marion Stiastry

Dr. Franz Philipp Sutter
 Dr. Theresa Tanzer
 Dr. Elisabeth Titz
 Prof. Servatius Van Thiel
 Dr. Gerald Toifl
 Kurt Ubelhoer

Junior Researchers

Fall Term:
 Ines Jäger, Lukas Loacker,
 Michael Markus, Markus Mittendorfer,
 Theres Neumüller, Katharina Riedler,
 Claudia Synek, Annika Streicher
 (eAssistent)

Spring Term:
 Florian Dafinger, Markus Frankl,
 Ines Jäger, Martin Klokar, Lukas Lobnik,
 Markus Mittendorfer, Verena Pötschner,
 Evelyne Schober, Marco Szvitlak,
 Annika Streicher (eAssistent)

Administrative Staff

Dr. Jude Thaddeus Amos
 Julia Cotterill
 Michaela Haider
 Melody Ishin Hsiao McGrath
 Merita Kuku
 Jules Macrory
 Bojana Makuljevic
 Maeve Nic Samhradain
 Romina Sol Mattassini De Hill
 Nina Nimmerichter
 Renée Pestuka
 Hedwig Pfanner
 Carina Sattler
 Sabine Schnetzinger
 Christina Sudrat
 Ulrika Sundin Speer
 Sylvia Wolf
 Milica Zivotic





STAFF

Honors

Second "Doctor honoris causa" for Prof. Lang

On November 18, 2017, Prof. Lang was awarded with a honorary doctorate from University of Copenhagen in the presence of Queen Margarethe II. In his acceptance speech Prof. Lang stressed out that this award appreciates not only his personal scientific work but also the activities of the Institute. This ceremony was followed by a reception in which the Danish Queen took part. On occasion of the conferment of this honorary academic title Prof. Lang gave a lecture at the University's Law School on „The Multilateralization of Double Taxation Conventions – Recent Trends in OECD'S Tax Treaty Policy“.

New Honorary Professor at WU

Dr. Christian Kaeser was appointed Honorary Professor for Tax Law by WU. His inaugural lecture was held on October 17, 2016, on the topic „Taxing Corporate Profits in a Globalized Economy“ in which he mentioned the challenges of international tax law in detail. In this event members of the international and national tax community, both representatives from academia and business, took part. Prof. Kaeser has been lecturer at our Institute for several years. Because of his professional career at different universities as well as in the private industry he personifies the link between academic and practice.

Honorary Professor at University of Cape Town

The University of Cape Town (UCT), South Africa, awarded Prof. Pasquale Pistone with the title of Honorary Professor on February 15, 2017. During a brief ceremony the Dean of the Faculty of Commerce, Prof. Ingrid Woolard, presented the certificate to Prof. Pistone. As such, by virtue of his status in teaching and research, and achievement and distinction in professional activities, Prof. Pistone is considered to be adding materially and notably to the scholarship and prestige of the University as a whole. Prof. Pistone's research and his innovative way of stimulating and leading research teams all over the globe is unique.



3

TEACHING



Teaching Activities in the Standard Program

The basic course "Introduction to Tax Law" is mandatory for most students in the standard program at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In the academic year 2016/17, about 1421 students took exams for this course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises of 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 speciality subjects, such as "Procedural Fiscal Law", "Austrian International Tax Law", "Transfer Pricing", "EU Tax Policies in the Field of Direct Taxation", "Property Tax Law" or "Tax in Practice". Every student is required to write a bachelor's thesis. Each year the Institute provides four main topics which are divided into fifteen sub-topics each, for which the students can apply.

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and International Business Law, provides three mandatory courses in tax law: In "Business Tax Law" the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "Tax Treaty Law" deals with the application of double taxation conventions. 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 2016/17, the following lectures were held: "Transfer Pricing in International Companies" (Prof. Alfred Storck, WU), "Taxation and Developing Countries" (Dr. Peter Baumgartner, former director of Swiss Holdings, Switzerland), "Issues in U.S. International Tax Law and Policy" (Prof. Joseph Clifton Fleming, Brigham Young University, USA), "Tax and Development" (Dr. Richard Stern, World Bank Group), "International Aspects of U.S. Tax Law" (Prof. Jennifer Bird-Pollan, University of Kentucky, USA) "Tax Obstacles to International Economic Activity" (Prof. Van Thiel, University Brussels), "U.S. Tax Law and Policy" (Prof. Gustafson, Georgetown University Law Center), "Jurisprudential Perspectives of Taxation Law" and "Common Tax Law" (Prof. John Prebble, Victoria University of Wellington, New Zealand).

Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, students may choose "Simulated Tax Treaty Negotiations" where participants from two universities negotiate a fictitious double tax treaty between their countries via a video-conference (in the fall term students of the WU and students of the São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; in the spring term WU students "negotiated" a fictitious Austria – Netherlands treaty with the University of Amsterdam), "LeitnerLeitner-WU Seminar on Corporate Tax Law", "Tax Planning and Transfer Pricing in Multinational Companies", "Seminar on European Tax Law", "PwC-WU Seminar on European and International Tax Law" or "Initiatives and Measures to Curtail Aggressive Tax Planning".

WU's Master Program in Taxation and Accounting was developed by our Institute in close cooperation with other departments of WU. Founded in October 2011, it provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation which extends far beyond the basics. Graduates become highly

3



TEACHING

qualified to work in fields like tax consultancy, auditing, or in tax departments of large corporations. Students are required to take the following mandatory courses in tax law: "Corporate Tax Law", which focuses on special subjects within corporate tax law. Students may choose from "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies", "International Tax Law", "Foreign Tax Law", "Tax Policy" and also decide on which of many several "Advanced Seminars on Tax Law" to attend. For those master students, who have a special interest in VAT, the Institute provides one elective course on "Special VAT issues in a national and international context".

Each student in either Master Program is required to prepare a master thesis in which their ability to independently treat a topic with the help of academic research methods must be demonstrated. Ambitious students are invited to write a tax-related master thesis at our Institute. 22 master theses were approved in the academic year 2016/17 at our Institute.

Books for Students

Our Institute provides the materials required for these courses and we provide guidance to students. In September 2016, we published the sixteenth 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 second edition of the English counterpart "Introduction to Austrian Tax Law", edited by Kurt Ubelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman and Dr. Erich Schaffer, was published. Furthermore, the Institute also provides "Introduction to European Tax Law on Direct Taxation" (Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer), "Introduction to Double Taxation Conventions" (Prof. Michael Lang) and "Praxisfälle Steuerrecht" ("Practical Case Studies in Tax Law", second edition published by Dr. Daniel Blum, Dr. Christoph Marchgraber, Dr. Karoline Spies).

TAX LAW COURSES

Course	Number of Students in 2016/17
Introduction to Tax Law (6 courses)	1421
Basic Topics in Tax Law (27 courses)	788
Seminar on Advanced Topics in Tax Law (6 courses)	633
European Tax Law	21
Procedural Fiscal Law	16
Austrian International Tax Law (2 courses)	43
Transfer Pricing	29
EU Tax Policies in the Field of Direct Taxation	32
Tax in Practice (2 courses)	62
Property Tax Law	38
Tax Treaty Law (2 courses)	244
Business Tax Law (2 courses)	251
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies	28
Issues in U.S. International Tax Law and Policy	22
Tax and Development	13
International Aspects of U.S. Tax Law	54
Simulated Tax Treaty Negotiations (2 courses)	15
Transfer Pricing in International Companies – Selected Issues with Case Studies	28
LeitnerLeitner-WU Seminar on Corporate Tax Law	23
Seminar on European Tax Law	13
PwC-WU Seminar on European and International Tax Law (2 courses)	35
Reorganization Tax Law	31
Tax Policy	60
Tax Obstacles to International Economic Activity	23
U.S. Tax Law and Policy	29
Initiatives and Measures to Curtail Aggressive Tax Planning	14
Common Tax Law	14
Jurisprudential Perspectives of Taxation Law	15
Special VAT Issues in a National and International Context	19



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 (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (Universitas Varsoviensis), Zürich (Universität Zürich), Edinburgh (University of Edinburgh), Valencia (Universitat de Valencia) and Vienna (WU). In the academic year 2016/17, the EUCOTAX Conference was held in Zurich from April 19 to 27, 2017. The general subject was "Tax legislation in a globalizing world". Rita Julien, Petra Koch, Alexandra Miladinovic, Pedro Schoueri and Dr. Rita Szudoczky supported and supervised our students Christoph Harringer, Nicole Hötzing, Konstantin Peer, Thomas Resch, Monika Resei and Michaela Schrottenbacher. Finally, during the EUCOTAX Conference the students from all the fifteen EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects but also many new friends from different parts of the world.

Moot Court on European and International Tax Law 2016/2017

In 2017, we once more 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 in Leuven from March 26 to April 1, 2017. Our team was ranked first out of sixteen universities.

A Moot Court is a fictitious court, and teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and Laura Turcan supported and supervised our students (Lukas Krenn, Sofia Rampitsch, Stephanie Schinnerl, Annika Steircher). As in the EUCOTAX program, the participants enjoyed language training by Rita Julien and attended a special seminar as part of their preparation. Furthermore, the students who participate in the Moot Court may write their Master or Bachelor theses based on the topics of the Moot Court.

The student team for the 2017/18 Moot Court Competition on European and International Tax Law was selected in June 2017.

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 authors of the best 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 EY Challenge "Young Tax Professional of the Year" program which took place in Amsterdam.

3



TEACHING

Lastly, the Tax Law Seminar in cooperation with EY allowed three students to combine their mandatory university lectures with a one-month internship at EY. A topic is identified during that internship and it is then academically investigated and presented before selected academics and practitioners.

PwC Program

The PwC program was newly set up at the beginning of 2017. Within this program two master theses were called for tender in cooperation with PwC. Both theses are dealing with "Tax Litigation" and are supported by practitioners from PwC and research staff of the Institute.

Semester Opening, Semester Closing, Master Welcome Reception

At just over 23,000 students, WU is a very large university. It is therefore a priority to establish close relationships with our students. Several initiatives have been taken by our Institute to achieve this goal. Each term, we invite our students to a dinner buffet (Semester Opening). This year, PwC sponsored these events and thereby gave us the opportunity to present our teaching and research program for the upcoming term and to reach out to our students outside the lecture rooms. On occasion of the Semester Opening of the winter term the "PwC Best Bachelor Thesis in Tax Law Awards" were conferred. At the Semester Opening of the summer term PwC organized a pub quiz, which was well received by the students.

Moreover, we celebrated the end of the fall term and the spring term together with our students and TPA at the Institute in an informal atmosphere (Semester Closing).

Semester Opening: October 18, 2016 and March 14, 2017

Semester Closing: January 26, 2017 and June 28, 2017

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

Master Welcome Reception "Business Law": October 7, 2016

Master Welcome Reception "Taxation and Accounting": October 20, 2016

Moreover, we invited students to a Spring Reception in cooperation with Porsche Holding Salzburg on March 7, 2017.

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 Developments in European and International Tax Law". Numerous distinguished scholars were invited to give presentations for selected students as well as for practitioners and other researchers. As the topics of 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 2016/17

November 7, 2016:

- Prof. Hein Vermeulen (PwC United Kingdom, Professor at the Faculty of Law of the University of Amsterdam): The EU and BEPS: is the EU going further than the OECD
- Jonathan Hare (PwC Netherlands): The latest developments on domestic withholding tax cases in light of EU law

December 12, 2016:

- Roland Gebhardt (PwC Hamburg, Germany): CFC-legislation post ATAD – a German perspective
- Prof. Stef Van Weeghel (Global Tax Leader PwC, Professor of international tax law, University of Amsterdam): BEPS implementation issues

January 30, 2017:

- Prof. Heribert Anzinger (Professor for Business and Taxation Law, Vice Dean at the University of Ulm): Common Interpretation, New Approach to Art. 23 A/B OECD-MC and Linking Rules - Theories and Applicability of Correspondence Principles in Treaty Law
- Carlos Carbadillo (PwC Madrid, Spain): Anti-Hybrid Rules in Action 2 of the BEPS Plan and in the Recent EU Directives (approved and proposed)

March 20, 2017:

- Prof. Thomas Rixen (Professor of Political Science in the School of Social Sciences, and Business

- Administration at the University of Bamberg): The End of Tax Competition, International Tax Cooperation and Capital Taxation
- Björn Bodewaldt (PwC Hamburg, Germany): The state aid clash between the European Commission, Ireland and Apple – who will win?

May 8, 2017:

- Prof. Joshua Blank (Professor of Tax Law and Faculty Director of the Graduate Tax Program at New York University School of Law): Timing of Tax Transparency
- Prof. Emmanuel Raingard de la Blétière (PwC Société d'avocats and Associate Professor at the University of Rennes): The relevance of EU directives in purely domestic situations – the French example

June 19, 2017:

- Prof. Mitchell Kane (Gerald L. Wallace Professor of Taxation at the NYU School of Law): International Tax Reform, the Tragedy of the Tax Commons, and Bilateral Tax Treaties
- Dr. Roland Wacker (Presiding Judge at the German Federal Tax Court, Munich): Finale Betriebsstättenverluste und Währungsverluste unter Berücksichtigung der EU-Grundfreiheiten

Tax is our passion



pwc

PwC is one of the leading providers of tax service worldwide – and only a click away:

www.pwc.at

PwC Österreich GmbH Wirtschaftsprüfungsgesellschaft is a member of PricewaterhouseCoopers International Limited, each member of which is an independent legal entity.

3



TEACHING

Henkel Programs

Within the Henkel Program 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 were both supported by research staff of the Institute as well as practitioners from the tax department of Henkel Austria, Germany and Netherlands.

On January 31, 2017, the Institute's 30 best students were invited to a special networking event called "Tax Top 30". Leading Henkel managers exchanged trends and ideas in the area of international taxation directly with our students, offering outstanding career opportunities.

Procter & Gamble Programs

Within this program five bachelor theses and four master theses in the field of Transfer Pricing were called for tender in cooperation with P&G. The students were both supported by research staff of the Institute as well as P&G tax managers, who are based worldwide. On July 4, 2017, the bachelor and one master thesis were presented to the experts of Procter & Gamble.

Facchini Program

With Facchini & Rossi & Soci, one of the leading Italian law firms, we started a mentoring program for master theses, too. The presentation of the first thesis "The revised US Model Convention: interactions with BEPS Action 6 and the EC Recommendation on treaty abuse" took place on June 27, 2017.

Seminar in cooperation with LeitnerLeitner

A seminar on Austrian and International Business Tax Law took place for the second time in the fall term 2016/17 in cooperation with LeitnerLeitner. Master students had the possibility to discover the daily work of tax advisors by analyzing abstracted case studies which the tax advisory firm was working on. The students worked in teams on those cases and got together on January 24, 2017, to present their knowledge about Transfer Pricing, Mergers and Acquisitions, Taxation of Real Estate, Dual Resident Companies, and related topics. The main goal of the seminar was to allow students to sharpen their skills in oral presentation and argumentation in a competitive environment in order to prepare them for a future career in tax law. The responsible WU professor for this seminar was Prof. Claus Staringer. Due to the enormous success of this seminar it will be held again in the fall term 2017/18.

TPA Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars "Advanced Topics in Tax Law": The TPA Best Presentation Award went to Jakob Bilgram, Daniel Kadletz, Philipp Grave, Jakob Marboe, Michael Knöbel and Jürgen Romstorfer for the fall term and to Katharina Riedler, Florian Debeutz, Esther Hummel, Helena Pallo, Gabriel Graber and Dominik Urak for the spring term. The winners were officially announced at our semester closings, organized in cooperation with TPA.

KPMG-WU-Workshop on Corporate Tax Law

In November 2016 and in January, April and May 2017, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute for Austrian and International Tax Law. Each session of this course was prepared



by a member of our research team together with a practitioner from KPMG. The aim of this series of workshops is to exchange ideas between academia and practitioners for the benefit of all participants, whether students, tax experts or researchers. These workshops will continue in the upcoming academic year.

Speakers and Topics of the KPMG-WU Workshops in 2016/17

November 28, 2017:

- Andreas Langer, Werner Rosar: Das neue Verrechnungspreisdokumentationsgesetz – Zweifelsfragen und Bedeutung für die Praxis

January 16, 2017:

- Nadine Oberbauer, Dr. Nicole Tüchler: Ausländische Niedrigbesteuerung – Maßnahmen im KStG

April 3, 2017:

- Patrick Orlet, Dr. Christoph Marchgraber: Überlegungen zur CFC-Besteuerung in Österreich aufgrund jüngster Rechtsentwicklungen

May 29, 2017:

- Selina Siller, Esther Freitag: Outsourcing in der Umsatzsteuer (insb Befreiungsbestimmung des Art 132(1)(f) MwStSyst-RL, in Österreich in § 6 Abs 1 Z 28 UStG umgesetzt)

Career Prospects for Students

On November 14, 2016, our Institute invited students to attend a panel discussion together with BDO, EY, Grant Thornton Unitreu and LBG 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.

Traineeship at and Visit to the Federal Tax Court

The Federal Tax Court offered our best students two internships in 2017. 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 apply studies in practice.

The best 50 students were given the opportunity to witness an oral hearing at the Federal Tax Court in Vienna. This hearing took place on November 24, 2016. Afterwards, Dr. Christian Leneis, Vice-President of the Court, explained the judgment to our students.



3



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 2016/17, a full-time Program started. It finished in June 2017. In September 2017, another full-time Program and a part-time Program started with 27 students each. Three times as many excellent candidates applied. The applicants came from 43 different countries, 62% from outside Europe. A welcome reception was held on September 7, 2017, for all new students.

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 2016/2017

R. Avi-Yonah, Michigan • I. Benshalom, Jerusalem • G. Brähler, Illmenau • W. Cui, Beijing • L. De Broe, Leuven • E. Eberhartinger, Vienna • C. Ehlermann, Munich • C. Evans, Sydney • R. Franzsen, Pretoria • A. García Prats, Valencia • C. Gustafson, Washington • T. Henze, Berlin • H. Jirousek, Vienna • C. Kaeser, Munich • L. Kana, Santiago • E. Kemmeren, Tilburg • C. Kersting, Düsseldorf • R. Krever, Melbourne • H. Loukota, Vienna • D. Lühti, Utzigen • R. Lyal, Brussels • G. Maisto, Milan • G. Michielse, Washington • K. Nakhai, Munich • M. Nettinga, Amsterdam • J. Owens, Vienna • A. Pickering, Sydney • E. Reimer, Heidelberg • D. Rosenbloom, New York • R. Russo, Paris • J. Sasseville, Paris • E. Schaffer, Vienna • B. Schima, Brussels • J. Schuch, Vienna • M. Somare, Vienna • C. Spengel, Mannheim • F.P. Sutter, Vienna • G. Toifl, Salzburg • E. Traversa, Louvain • E. Van der Enden, Brussels • R. Waldburger, St. Gallen • B. Wiman, Uppsala • C. Zatschler, Luxembourg • E. Zolt, Los Angeles

677 students have graduated from our LL.M. Program in International Tax Law since the first courses started in 1999. They benefit from an enduring worldwide network.

Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU but also supported the LL.M. Program from its 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 2016 lecture was delivered on September 23 by Prof. David Rosenbloom (James S. Eustice Professor of Taxation, NYU) on "O Brave New World: The Looming Rethink of International Taxation in the United States" and commented by Prof. Gerhard Kraft (Partner PwC Germany, Professor at the University of Halle).

Job Fair

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

LL.M. Alumni Reunion

The graduates of the LL.M. Program stay in touch with each other and still feel very committed to the program. Many of them attended the Alumni Reunion that was held from September 23 to 24, 2016. Prof. Michael Lang gave a presentation on the current activities of his Institute and three LL.M. graduates presented BEPS and other OECD initiatives in their home country. This was followed by the award ceremony for the WTS Tax Award 2016. The social program focused on "Imperial Vienna" and included a guided tour at the Sisi museum and a special exhibition on Emperor Franz Joseph at the Austrian National Library.

LL.M. Graduates from all over the world





RESEARCH ACTIVITIES

Publications in the Academic Year 2016/17



Prof. Michael Lang

- 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.
- GAARs – Stay away from them! in Maisto et al (eds.), Handbook International Taxation, forthcoming.
- Discretionary Power of Tax Authorities as a State Aid Problem (with Alexander Zeiler), in Haslehner (ed.), Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid, forthcoming.
- Die Definition des internationalen Verkehrs nach Art 3 Abs 1 lit e OECD-MA, IStR, forthcoming.
- The Relevance of the Commentary to the OECD and the UN Model Convention for the Interpretation of the UN Model Convention (with David Orzechowski), in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- Die Auslegung des multilateralen Instruments, SWI 2017, 11.
- The Interpretation of the Multilateral Instrument, Skattepolitisk Oversigt 2017, 1.

- Das vereinfachte Berufungsverfahren nach § 99 Abs 4 UG (with Annette Lichtmannegger), zfhr 2017, 95.
- Die Vergütung von Mitgliedern des Universitätsrates, SWK 2017, 448.
- The relation between tax treaty law and national law in the definition of immovable property under Art. 6 para. 2 OECD Model Convention, in Gee (ed.), Collection of Essays in honor of Prof. Keh-Chang Gee's Birthday, 2016, 277.
- The Requirements of Union Law for Tax Legislation, in Rosenbloom (ed.) ITP@20, 2016, 299.
- Die Bedeutung des OECD-Kommentars und der Reservations, Observations und Positions für die DBA-Auslegung, in Lüdicke/Mellinghoff/Rödter (eds.), Nationale und internationale Unternehmensbesteuerung in der Rechtsordnung, Festschrift für Dietmar Gosch, 2016, 235.
- Der Methodenwechsel des § 10 Abs 4 KStG (with Nadine Oberbauer), in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, 2016, 139.
- Die Gründung der GmbH & Co KG als Missbrauch von Formen und Gestaltungsmöglichkeiten des bürgerlichen Rechts, in Arnold et al (eds.), Die GmbH & Co KG, 2016, 224.
- Totgesagte leben länger: Horizontale Vergleichbarkeit und die Verwirklichung des Binnenmarktes, SWI 2016, 118.
- Die organisationsrechtliche Umsetzung des „Tenure-Track“-Modells im Universitätsgesetz (with Annette Lichtmannegger), Zeitschrift für Hochschulrecht 2016, 35.
- There is Life in the Old Dog Yet: Horizontal Comparability and the Establishment of the Internal Market, in Avi-Yonah/Lang (eds.), Comparative Fiscal Federalism, 2016, 27.
- Regional unterschiedliche Verwaltungspraxis und unionsrechtliches Beihilferecht, in Lüdicke/Schnitger/Spengel (eds.), Die Besteuerung internationaler Unternehmen, Festschrift für Dieter Endres 2016, 211.
- Die umsatzsteuerliche Behandlung des ORF-Programmgelts im Lichte der jüngsten EuGH-Judikatur (with Kasper Dziurdz), SWK 2016, 1244.
- Der Begriff der „shares“ in Art 13 Abs 4 OECD-MA, in Schoueri/Bianco (eds.), Estudos de Direito Tributário em Homenagem ao Prof. Gerd Willi Rothmann 2016, 267.
- The definition of international traffic under Article 3 para. 1(e) OECD Model Convention, in Essers/Jochum/Lang (eds.), Liber amicorum in Honor of J. Manfred Mössner 2016, 215.

- State Aid and Taxation: Selectivity and Comparability Analysis, in Schön/Traversa (eds.), State Aid and Business 2016, 27.
- Neue Instrumente zur Bekämpfung von Steuerumgehung im Internationalen Steuerrecht, in Bertl/Eberhartinger/Egger/Hirschler/Kalss/Lang/Nowotny/Riegler/Rust/Schuch/Staringer (eds.), Nobody is perfect – Fehlverhalten in Bilanz- und Steuerrecht, 2016, 178.
- Austria: Termination Payments (with Selina Siller, Stephanie Zolles), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), Tax Treaty Case Law Around the Globe 2016, 227.
- Austria: Entertainer under Article 17 (with Selina Siller, Stephanie Zolles), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), Tax Treaty Case Law Around the Globe 2016, 245.



Prof. Alexander Rust

- Dependent and Independent Personal Services (with Benjamin Walker), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- National Report Germany: Tax Treaty Override, in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), Tax Treaty Case Law around the Globe 2017, forthcoming.
- Options under the Multilateral Instrument (with Alexandra Miladinovic), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), The Multilateral Instrument, forthcoming.
- The Framework of International Economic Law, in Sieker (ed.), Tax Law and Economic Policy, 119.



- National Report Germany: The “Hünnebeck”, “Feilen” and “Sparkasse Allgäu” cases, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Direct Taxation: Recent ECJ Developments*, 2016, 61.
- Anti-Abuse Clause for Permanent Establishments situated in third countries (with Viktoria Wöhrer), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), *Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention*, 2016, 107.
- The Influence of EU Law on the Design of Domestic Tax Law for Entertainers and Sportspersons, in Maisto (ed.), *Taxation of Entertainers and Sportspersons Performing Abroad*, 2016, 37.
- How Final are Arbitration Decisions, in Lang/Owens (eds.), *International Arbitration in Tax Matters*, 2016, 377.
- Timing Issues in Case of a Termination of a Permanent Establishment and Taxing Rights for a Golden Handshake, in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), *Tax Treaty Case Law around the Globe 2016*, 219.
- Constitutional Review of Tax Treaties, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Tax Treaty Case Law around the Globe 2015, 2016*, 95.



Prof. Josef Schuch

- Abschied vom wirtschaftlichen Eigentum unter Ausschluss der Öffentlichkeit, *ecolex* 2017, forthcoming.
- Authentic Languages and Official Translations of the Multilateral Instrument and the “Covered Tax Agreements” (with Jean-Philippe Van West), in Lang/Pistone/Rust/Schuch/Staringer (eds.), *The Multilateral Instrument*, forthcoming.



Prof. Claus Staringer

- Directors’ fees and Remuneration of Top Level Managerial Officials (with Patrick Orlet), in Lang/Rust/Schuch/Staringer (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- Unternehmenserwerb und Gruppenbesteuerung (with Marion Scheuer), in Lang/Marchgraber/Schuch/Staringer (eds.), *Aktuelle Fragen des Unternehmenskaufs*, 2016, 107.
- Die Internationale Konzernholding im Steuerrecht (with Andreas Götz), in Haberer/Krejci (eds.), *Konzernrechts-Handbuch*, 2016, 871.
- International Traffic (with Matthias Mayer), in Lang/Rust/Schuch/Staringer (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- Unternehmenserwerb und Gruppenbesteuerung (with Josef Schuch, Marion Scheuer, Michael Lang), in Lang/Schuch/Staringer (eds.), *Aktuelle Fragen des Unternehmenskaufs*, forthcoming.
- Treaty Entitlement for Fiscally Transparent Entities (Art 1 par 2 OECD MC) (with Roncarati/Kollmann), in Lang/Pistone/Rust/Schuch/Staringer (eds.), *Base Erosion and Profit Shifting (BEPS)*, 2016 1.



Prof. Pasquale Pistone

- Exchange of Information and Mutual Assistance in the Collection of Taxes (with Pedro Schoueri), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), *UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- General Report, in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), *The Relationship between Taxation and Bilateral Investment Agreements*, forthcoming.
- I limiti esterni alla sovranità tributaria statale nell’era del diritto tributario globale, in Aa.Vv., *Per un nuovo ordinamento tributario*, Cedam, Padua, vol. III., forthcoming.
- A., Plazas Vega, M., Simón Acosta, E. (coord.), *Ordinamenti tributari a confronto. Problematiche comuni e aspetti procedurali*, Giappichelli ed., Torino, 2017, forthcoming.
- The European Union and the United States: The Good Old Tax “Frenemies” in the Shadows of Reforms (with Yariv Brauner), *Bulletin for International Taxation* 2017, 1
- Tax Information Exchange Agreements (TIEAs): The Advantages of Bilateralism for Mutual Assistance in the Era of Global Multilateralism, in Godoy/Daza (eds.), *Estudios de Derecho Tributario, Derecho Aduanero y Comercio Exterior*, 2016, 97.
- Can the Derivative Benefits Provision and the Competent Authority Discretionary Relief Provision render the OECD-proposed LoB Clause Compatible with EU Fundamental Freedoms? (with Rita Julien, Francesco Cannas), in Lang/Pistone/Rust/Schuch/Staringer (eds.), *Base Erosion and Profit Shifting (BEPS)*, 2016, 165.

4



RESEARCH ACTIVITIES

- General Report, in Lang/Owens/Rust/Schuch/Staringer/Storck/Pistone (eds.), Trends and Players in Tax Policy, WU Institute for Austrian and International Tax Law – Tax Law and Policy Series, 2016, 3.
- Business Profits (Art 6, 7 and Art 14 OECD Model) and Permanent Establishments (Art 5 OECD Model) – Italy: No Permanent Establishment for Toll Manufacturers without Participation in Strategic Decision-Making, in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck/Essers/Kemmeren/Smit (eds.), Tax Treaty Case Law around the Globe 2015, 2016, 115.
- BEPS, Capital Export Neutrality and the Risk of Hidden Tax Protectionism. Selected Remarks from an EU Perspective, in Danon (ed.), Base Erosion and Profit Shifting (BEPS), Impact for European and international tax policy, 2016, 319.
- Introduction (with Marta Villar Ezcurra), in Pistone/Villar (eds.), Energy Taxation, Environmental Protection and State Aids, 2016
- Preface, Towards Greater Fairness in Taxation: A Model Taxpayer Charter, in Cadesky/Hayes/Russell (eds.), 2016, 11.
- General Report: Problemáticas actuales y nuevas fronteras de los medios de impugnación nacionales e internacionales, in XXIX Jornadas Latinoamericanas de Derecho Tributario (ILADT), 2016, vol. II, 33.
- International Tax Coordination through the BEPS Project and the Exercise of Tax Sovereignty in the European Union, in Englisch (ed.), International Tax Law: New Challenges to and from Constitutional and Legal Pluralism, 2016, 219.
- BEPS, Capital Export Neutrality and the Risk of Hidden Tax Protectionism. Selected Remarks from an EU Perspective, in Danon (ed.), Base Erosion and Profit Shifting (BEPS). Impact for European and international tax policy, 2016, 319.
- La pianificazione fiscale aggressiva e le categorie concettuali del diritto globale, in Amatucci/Cordeiro Guerra (eds.), L'evasione e l'elusione fiscale in ambito nazionale e internazionale, 2016, 273.
- Panorama general de la protección de derechos humanos en el ámbito tributario (with P. Baker), in Derecho tributario y derechos humanos (C.A. Ruiz Jimenez coord., Mexico City), Tirant lo Blanch 2016, 36.
- Report of Expert Group – Ways to Tackle Cross-Border Tax Obstacles Facing Individuals within the EU (Publications Office of the European Union), Pasquale Pistone (as rapporteur) and F. Pitrone (as assistant to rapporteurs), 2016.

- La planificación fiscal agresiva y las categorías conceptuales del derecho tributario global, Nº 170 Civitas. Revista española de derecho financiero 2016, 109.
- La pianificazione fiscale aggressiva e le categorie concettuali del diritto tributario globale, 2 Rivista trimestrale di diritto tributario, 2016, 395.
- BEPS Action 16: The Taxpayers' Right to an Effective Legal Remedy under European Law in Cross-Border Situations (with Philip Baker), EC Tax Review 2016, 335.



Prof. Alfred Storck

- Global Transfer Pricing Conference: Transfer Pricing Developments around the World (with Raffaele Petruzzi, Claire Peng, Raphael Holzinger), International Transfer Pricing Journal 2017, forthcoming.
- Zinsbemessung bei Darlehen im Konzernverbund (with Raphael Holzinger), Transfer Pricing International 2017, forthcoming.
- Bericht über die WU Global Transfer Pricing Conference 2017 (with Raphael Holzinger), Transfer Pricing International 2017, 92.
- Permanent Establishments: Proposals Related to Agency Permanent Establishments – Article 5(5) and (6) of the OECD Model Convention (with Raffaele Petruzzi), in Lang/Pistone/Rust/Schuch/Staringer (eds.), Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention, 2016, 83.



Prof. Jeffrey Owens

- A Multilateral Instrument: The New Nirvana, EY Tax Insights, forthcoming.
- Global Tax Policy Post-BEPS and the Perils of the Silk Road (with Romero J. S. Tavares), in Sim/ Soo (eds.), Asian Voices: BEPS and Beyond, forthcoming.
- Blockchain, Transfer Pricing, Customs Valuations and Indirect Taxes: Transforming the Global Tax Environment (with TY Sim, Raffaele Petruzzi, Clement Migai, Romero J. S. Tavares), BNA Bloomberg 2017, 209.
- Using blockchain for transparent beneficial ownership registers (with Julia de Jong, Alexander Meyer), International Tax Review, 2017, 2.
- BEPS Erosion and Profit Shifting: An assessment of what's been achieved and what remains to be done, Revue européenne et internationale de droit fiscal, 2016, 483.
- Conversations (with Stig Sollund), Tax Notes International, 2016, 885.
- Asia - Global Tax Policy Post-BEPS and the Perils of the Silk Road (with Romero Tavares), Asia-Pacific Tax Bulletin, 2016, 1.
- G20 Leaders Focus On Promoting Growth, Global Tax Weekly 2016, 5.
- Proposal for a new institutional framework for mandatory dispute resolution (with Arno Gildemeister, Laura Turcan), Tax Notes International 2016, 1001.
- The View from Vienna: Conversations (with Nina Olson, Philip Baker), Tax Notes International 2016, 595.
- Fight Africa's illicit financial flows with information (with Rick McDonell), This is Africa, 28 June 2016, Online.
- The New Silk Road: Will Tax Be a Facilitator or a Barrier? FINANCING GROWTH; SMEs IN GLOBAL VALUE CHAINS - The case for a coordinated G20 policy approach, 2016 Edition, 58.



Prof. Helmut Loukota

- Die Vertreterbetriebsstätte – das unbekannte Wesen, SWI 2017, 70.
- Neukommentierung des Artikels 9, in Loukota/Jirousek/Schmidjell-Dommes (eds.), Internationales Steuerrecht, 2017.
- Die rechtliche Relevanz von BEPS im Lichte der Wiener Vertragsrechtskonvention, SWI 2016, 436.



Prof. Heinz Jirousek

- Die Auswirkungen des MLI auf das österreichische DBA-Netzwerk (with Christiane Zöhler and Karol Dziwinski), ÖStZ 2017, forthcoming.
- Schiedsverfahren nach Art 25 Abs 4 DBA Deutschland vor dem EuGH, SWI 2017, 36.
- Das MLI – eine Revolution im Internationalen Steuerrecht? (with Christiane Zöhler), ÖStZ 2017, 217.

- Schiedsverfahren nach Art 25 Abs 5 DBA Deutschland – Schlussanträge des Generalanwalts, SWI 2017, 300.
- Wohin entwickelt sich das internationale Steuerrecht?, SWI 2017, 331.
- Internationales Steuerrecht, Großkommentar MANZ, Loseblatt, 40. EL (DBA, Amtshilfe, Erlässe, Privilegien, Internationale Organisationen) (with Helmut Loukota, Sabine Schmidjell-Dommes), 2017.
- Das Bankgeheimnis nach der Steuerreform, in Bertl/Eberhartinger/Egger/Hirschler/Kalls/Lang/Nowotny/Riegler/Rust/Schuch/Staringer (eds.), Fehler und Fehlverhalten in Bilanz- und Steuerrecht, 2016 167.
- Doppelbesteuerungsabkommen Österreich – Montenegro, ÖStZ 2016, 415.
- Doppelbesteuerungsabkommen Österreich – Chile, ÖStZ 2016, 418.
- Der automatische Informationsaustausch über grenzüberschreitende Vorbescheide und Vorabverständigungen über die Verrechnungspreisgestaltung (with Ina Kerschner), ÖStZ 2016, 401.
- Die Revision der Steuerabgeltungsabkommen mit der Schweiz und Liechtenstein, ÖStZ 2016, 651.



Dr. Raffaele Petruzzi

- Business Profits, Permanent Establishments and Associated Enterprises (with Viktoria Wöhler), in Lang/Pistone/Rust/Schuch/Staringer (eds.), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- BEPS and EU requirements for Country-by-Country Reporting (with Florian Navisotschnigg), in Lang/Haunold (eds.), Transparenz und Informationsaustausch – Der gläserne Steuerpflichtige, forthcoming.

- Transfer Pricing Issues related to the New Silk Road (with Claire Peng, Norbert Roller, Mirna Screpante, Vladimir Tyutyuryukov), forthcoming.
- Global Transfer Pricing Conference: Transfer Pricing Developments around the World (with Alfred Storck, Claire Peng, Raphael Holzinger), International Transfer Pricing Journal 2017, forthcoming.
- Transfer Pricing in China (with Claire Peng, Raphael Holzinger), forthcoming.
- International Tax Disputes – Current Trends (with Laura Turcan, Isabelle Vock), forthcoming.
- The Attribution of Participations to Holding Permanent Establishments (with Raphael Holzinger), forthcoming.
- Austria National Report (with Andrea Lahodny), in: IFA Cahiers, The Future of Transfer Pricing, International Fiscal Association, The Hague, 2017.
- Attribution of Profits to Dependent Agents Permanent Establishments in a post-BEPS era (with Raphael Holzinger), World Tax Journal 2017, 263.
- The Profit Split Method: Insights from BEPS Follow-Ups (with Claire Peng), Transfer Pricing International 2017, 168.
- The Profit Split Method: A Holistic View of BEPS in Transfer Pricing (with Claire Peng), Transfer Pricing International 2017, 110.
- The Profit Split Method: Historical Evolution and BEPS Insights (with Claire Peng), Transfer Pricing International 2017, 44.
- Update of the United Nations Practical Manual on Transfer Pricing for Developing Countries, Transfer Pricing International 2017, 108.
- Blockchain, Transfer Pricing, Customs Valuations and Indirect Taxes: Transforming the Global Tax Environment (with TY Sim, Jeffrey Owens, Clement Migai, Romero J. S. Tavares), BNA Bloomberg 2017, 209.
- The Arm's Length Principle: Between Legal Fiction and Economic Reality, in Lang/Storck/Petruzzi (eds.), Transfer Pricing in a Post-BEPS World, 2016, 1.
- Permanent Establishments: Proposals Related to Agency Permanent Establishments – Article 5(5) and (6) of the OECD Model Convention (with Alfred Storck), in Lang/Pistone/Rust/Schuch/Staringer (eds.), Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention, Linde, 2016, 83.

4



RESEARCH ACTIVITIES



Desiree Auer

- National Report Austria (with Andreas Langer), in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), Implementing Key BEPS Actions: Where do we stand?, forthcoming.
- Einkommensteuerrechtliche Behandlung der Übertragung eines Fruchtgenussrechts (with Sofia Rampitsch), ecolex 2017, forthcoming.
- Strafverteidigungskosten als Betriebsausgabe (with David Orzechowski), ecolex 2017, 363.
- Umsatzsteuerlicher Leistungsort bei Abschluss eines Aufstellungsvertrages für Wettterminals, ecolex 2017, 361.

- Praxisfälle Steuerrecht 2 (with Karoline Spies, Christoph Marchgraber), Linde, Vienna, 2017.
- Preventing Treaty Abuse - Analysis of notion, roots und measures of treaty abuse (with Markus Seiler), Linde, Vienna, 2017.
- Subject 1 – Assessing BEPS: Origins, Standards and Responses, IFA-Congress 2017 Country Report Austria (with Christoph Marchgraber), Online IBFD.
- Austria – Investment Funds and Private Equity, IBFD Online Topical Analysis (with Christian Wimpissinger), IBFD 2016, online IBFD.



Nathalie Bravo

- Future Changes of “Covered Tax Agreements” and the Multilateral Instrument, in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), The Multilateral Instrument, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sri-ram Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer, Benedikt Hörtenhuber), Tax Notes International 2017, 805.
- The Multilateral Tax Instrument and Its Relationship with Tax Treaties, World Tax Journal 2016, 279.



Francesco Cannas

- VAT/GST on Business-to-Consumer Digital Supplies: Echoes from the ‘Asia-Pacific’ Region, forthcoming.
- Reduced Rates and Digital Economy: the Treatment of (E)Books highlights some Possible Inconsistencies of the EU VAT System, EC Tax Review 2017, 96.
- What Singapore Could Learn from New Trends for VAT/GST Taxation of B2C Digital Supplies around the World, International VAT Monitor 2016, 320.
- The VAT treatment of cloud computing: legal issues and practical difficulties, World Journal of VAT/GST Law 2016, 92.



Dr. Daniel W. Blum

- Treaty Shopping and its Prevention in a Post-BEPS World - Limitation-on-Benefits, Beneficial Ownership and the Principal Purpose Test: Evolution, Underlying Rationales and Interrelation, forthcoming.



Robin Damberger

- Abrechnungsbescheid, ecolex 2017, forthcoming.
- Scope of the Multilateral Instrument, in Lang/Rust/Schuch/Staringer, 24th Viennese Symposium on International Tax Law “Multilateral Instrument”, forthcoming.
- Einkünfte aus der Verwertung patentrechtlich geschützter Erfindungen - Ort der Verwertung, Anwendung des Hälftesteuersatzes?, ecolex 2017, forthcoming.



- (Keine) Vorsteuererstattung bei einer innergemeinschaftlichen Lieferung im Abholfall, *ecolx* 2017, forthcoming.
- Kein Import ausländischer (finaler) Verluste durch Zuzug (with Christiane Zöhrer), *ecolx* 2017, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.
- Siebentelabschreibung als Vorgruppenverluste, in *Blum/Marchgraber/Spies* (eds.), *Praxisfälle Steuerrecht* 2, 2017, 99.
- Die Maßgeblichkeit ausländischer handelsrechtlicher Grundsätze ordnungsgemäßer Buchführung, in *Blum/Marchgraber/Spies* (eds.), *Praxisfälle Steuerrecht* 2 2017, 69.



Karol Dziwinski

- Die Auswirkungen des MLI auf das österreichische DBA-Netzwerk (with Heinz Jirousek and Christiane Zöhrer), *ÖStZ* 2017, forthcoming.

- India and its Tryst with Subjective Rules: An Analysis of the Recent Place of Effective Management Guidance, *Asia-Pacific Tax Bulletin* 2017, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Forward (with Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.
- The Changing Contours of Dispute Resolution in the International Tax World: Comparing the OECD Multilateral Instrument and the Proposed EU Arbitration Directive (with Laura Turcan), *Bulletin for International Taxation* 2017, Volume 71 No. 3/4.
- The Relationship between Domestic Specific Anti-Avoidance Rules and Tax Treaties, in *Seiler/Blum* (eds.), *Preventing Treaty Abuse*, 2016, 535.



Dr. Kasper Dziurdz

- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Petra Koch, Jasmin Kollmann, Andreas Langer, Draga Turic, Viktoria Wöhrer, Sabine Zirngast), *Österreichische Steuerzeitung* 2017, 20.
- Die umsatzsteuerliche Behandlung des ORF-Programmgebührens im Lichte der jüngsten EuGH-Judikatur (with Michael Lang), *Steuer- und Wirtschaftskartei* 2016, 1244.



Sriram Govind

- Tax Dispute Resolution in the 21st century: A comparative study of existing bilateral and multilateral remedies (with Laura Turcan), *Derivatives and Financial Instruments*, forthcoming.
- Designing an inclusive and equitable model for International Tax Arbitration: An Indian perspective (with Shreya Rao), forthcoming.
- The Relationship between Tax Treaties and the Multilateral Instrument: Compatibility Clauses in the Multilateral Instrument (with Pasquale Pistone), in *Lang/Pistone/Rust/Schuch/Staringer* (eds.), *The Multilateral Instrument*, forthcoming.
- National Report: India, in *Lang/Rust/Schuch/Staringer/Owens/Pistone* (eds.), *Implementing Key BEPS Actions: Where do we stand?*, forthcoming.



Dr. Caroline Heber

- Legal Interpretation of Tax Law in Germany, in *Van Brederode/Kreuer* (eds.), *Legal Interpretation of Tax Law* (2nd Edition), forthcoming.
- Spende und Sponsoring im Mehrwertsteuerrecht, in *Weitemeyer/Hüttemann/Rawert/Schmidt* (eds.), *Non Profit Law Yearbook* 2016/2017, forthcoming.
- Lieferungen und sonstige Leistungen: Mitgliedsbeiträge, in *Weitemeyer/Schauhoff/Achatz* (eds.), *Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG*, forthcoming.
- Lieferungen und sonstige Leistungen: Spende, Sponsoring oder Werbeleistung, in *Weitemeyer/Schauhoff/Achatz* (eds.), *Umsatzsteuerrecht für den Non-profitsektor – MwStSystRL, deutsches und österreichisches UStG*, forthcoming.



RESEARCH ACTIVITIES

- Lieferungen und sonstige Leistungen: Unentgeltliche Wertabgabe, in Weitemeyer/Schauhoff/Achatz (eds.), Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG, forthcoming.
- Bemessungsgrundlage, in Weitemeyer/Schauhoff/Achatz (eds.), Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG, Köln, forthcoming.
- Anzeigepflicht für Steuergestaltungen – Möglichkeiten für ihre Implementierung in Deutschland, IStR, forthcoming.
- VAT Grouping: A Comment, in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds.), CJEU – Recent Developments in Value Added Tax 2016, forthcoming.
- Recent CJEU Case Law on Public Bodies: A Comment, in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds.), CJEU – Recent Developments in Value Added Tax 2016, forthcoming.
- Anzeigepflichten für Steuergestaltungen – Verfassungs- und europarechtliche Grenzen sowie Überlegungen zur Ausgestaltung (with Christine Osterloh-Konrad, Tobias Beuchert), MPI Studies in Tax Law and Public Finance 2017.
- The Extraterritorial Reach of the German Progression Clause in Income Tax Law in the light of International Law (with Christian Sternberg), Intertax 2017, 254.
- Zulässige Anzeigepflicht für Steuersparmodelle (with Christine Osterloh-Konrad), Frankfurter Allgemeine Zeitung 06.01.2017.



Raphael Holzinger

- Umsatzsteuerpflicht bei Weiterverrechnung von Lohnaufwendungen? ecolex 2017, forthcoming.

- Veranlagung verstorbener Steuerpflichtiger (with Benedikt Hörtenhuber), JEV 2017, forthcoming.
- Zinsbemessung bei Darlehen im Konzernverbund (with Alfred Storck), Transfer Pricing International 2017, forthcoming.
- „Berücksichtigung“ ausländischer Verluste aus einer Kommanditbeteiligung bei Insolvenz der ausländischen KG, ecolex 2017, forthcoming.
- Kein Missbrauch bei „Kauf“ von Mindestkörperschaftsteuer durch eine Verschmelzung: Ein Problem der Außentheorie? ecolex 2017, forthcoming.
- Global Transfer Pricing Conference: Transfer Pricing Developments around the World (with Alfred Storck, Raffaele Petruzzi, Claire Peng), International Transfer Pricing Journal 2017, forthcoming.
- Der Neuerungsstatbestand bei der Wiederaufnahme des Verfahrens: Wessen Kenntnisstand ist relevant? (with Benedikt Hörtenhuber), taxlex 2017, 20.
- Profit attribution to dependent agent PEs in a post-BEPS era (with Raffaele Petruzzi), World Tax Journal 2017, 263.
- Bericht über die WU Global Transfer Pricing Conference 2017 (with Alfred Storck), Transfer Pricing International 2017, 92.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Svetlana Wakounig, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer, Benedikt Hörtenhuber, Nathalie Bravo), Tax Notes International 2017, 805.
- Praxisrelevante Strukturen im Lichte von BEPS – Verrechnungspreisaspekte des D-A-CH Steuer-Kongresses 2017, Transfer Pricing International 2017, 805.
- Unternehmensbesteuerung in der DBA-Praxis in Deutschland, Liechtenstein, Österreich und der Schweiz (with Matthias Gries, Alexandra Miladinovic, Sandra Strauch), SWI 2017, 290.
- Die Analogie und der Missbrauch, taxlex 2016, 284.
- Liebhaberei und umsatzsteuerliche Rechnungsmerkmale: Heißer gekocht als gegessen!? (with Max Sedlacek), ecolex 2016, 923.
- Die Abzugsfähigkeit von Fremdkapitalzinsen bei „Zahlungen“ an Gesellschafter – Die Krux mit der betrieblichen Veranlassung (with Max Sedlacek), ecolex 2016, 1013.
- Verdeckte Ausschüttung durch Gesellschafterverrechnungskonto: Fremdüblichkeit muss sein! ecolex 2016, 1110.



Benedikt Hörtenhuber

- Consequences of a Withdrawal from or a Termination of the Multilateral Instrument, in Lang/Rust/Schuch/Staringer (eds.), The Multilateral Instrument, forthcoming.
- Die Hybrid Mismatches Rule (Art 9 der Richtlinie) (with Lukas Mechtler), in Lang/Rust/Schuch/Staringer (eds.), Die EU-Anti-Tax-Avoidance-Richtlinie, forthcoming.
- Veranlagung verstorbener Steuerpflichtiger (with Raphael Holzinger), JEV 2017, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer, Nathalie Bravo), Tax Notes International 2017, 805.
- Der Neuerungsstatbestand bei der Wiederaufnahme des Verfahrens: Wessen Kenntnisstand ist relevant? (with Raphael Holzinger), taxlex 2017, 20.
- Berücksichtigung von ausländischen Pensionseinkünften bei der Bemessung des Pensionistenabsetzbetrags (with Andreas Langer), SWI 2017, 200.
- SWI-Jahrestagung: Besteuerung der Liquidationsgewinne einer ausländischen Kapitalgesellschaft mit inländischer Betriebsstätte, SWI 2017, 129.
- Gesellschafterwechsel bei grundstücksbesitzender OG (with Andreas Langer), ecolex 2017, 258.
- Anspruch auf Pensionistenabsetzbetrag bei rein ausländischen Pensionseinkünften (with Andreas Langer), ecolex 2017, 253.
- Berücksichtigung von Sonderausgaben und außergewöhnlichen Belastungen bei der Bemessung des Pensionistenabsetzbetrags (with Andreas Langer), ecolex 2017, 165.



- Ausschüttungsfiktion bei Umwandlungen mit vorangehender Schwesterneinbringung, in Blum/Marchgraber/Spies (eds.), Praxisfälle Steuerrecht 2, 2017, 133.
- SWI-Jahrestagung: Auskunftsbescheid im Zusammenhang mit Verrechnungspreisen (with Sandra Galli), SWI 2016, 500.
- Beginn des Beobachtungszeitraums bei Vermietung einer in Deutschland gelegenen Eigentumswohnung (with Andreas Langer), ecolex 2016, 1112.
- (Keine) Einbeziehung von ausländischen Pensionseinkünften bei der Berechnung des Pensionistenabsetzbetrags (unter dem Veranlagungsfreibetrag) (with Andreas Langer), ecolex 2016, 828.
- Einbeziehung von ausländischen Pensionseinkünften bei der Berechnung des Pensionistenabsetzbetrags (with Andreas Langer), ecolex 2016, 823.



Rita Julien

- Chapter 9: Elimination of Double Taxation, in Lang/Rust/Schuch/Staringer/Pistone (eds.), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- What Has Changed in the Limitation on Benefits Clause of the 2016 US Model?: Technical Modifications, Policy Considerations and Comparisons with Base Erosion and Profit Shifting Action 6 (with Petra Koch, Rita Szudoczky), Intertax 2017, 12.
- Update Note on Art 23 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Pre Arts 10-12 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.

- Die unmittelbare Wirkung der MwStSyst-RL (with Draga Turic), forthcoming.
- SWI-Jahrestagung: Subventionen im Rahmen des Fremdvergleichs (with Draga Turic), SWI 2017, forthcoming.
- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Jasmin Kollmann, Andreas Langer, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Draga Turic, Viktoria Wöhner, Sabine Zirngast), ÖStZ 2017, 20.
- What Has Changed in the Limitation on Benefits Clause of the 2016 US Model?: Technical Modifications, Policy Considerations and Comparisons with Base Erosion and Profit Shifting Action 6 (with Rita Julien, Rita Szudoczky), Intertax 2017, 12.
- Update Note on Art 7 of the OECD Model, in Reimer/Rust (eds.), Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Art 5 of the OECD Model, in Reimer/Rust (eds.), Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Die Zurechnung von Beschwerden juristischer Personen (with Draga Turic), ÖJZ 2016, 390.



Petra Koch

- Wegzugsbesteuerung - Art 5 Anti-Tax-Avoidance-Directive (with Selina Siller), in Lang/Rust/Schuch/Staringer (eds.), Die EU-Anti-Tax-Avoidance-Richtlinie, forthcoming.



Andreas Langer

- National Report Austria (with Desiree Auer), in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), Implementing Key BEPS Actions: Where do we stand?, forthcoming.
- The legal relevance of the minimum standard within the OECD/BEPS Project, in Lang/Rust/Schuch/Staringer (eds.), The Multilateral Instrument, forthcoming.



RESEARCH ACTIVITIES

- Umsetzung von Country-by-Country-Reporting in Österreich, in Lang/Haunold (eds.), Transparenz und Informationsaustausch – Der gläserne Steuerpflichtige, forthcoming.
- Die General Anti Abuse Rule (with David Orzechowski), in Lang/Rust/Schuch/Staringer (eds.), Die EU-Anti-Tax-Avoidance-Richtlinie, forthcoming.
- Der Principal Purposes Test, ÖStZ 2017, forthcoming.
- SWI-Jahrestagung: Anwaltskanzlei in Liechtenstein mit Beteiligung an Schweizer Rechtsanwalts-AG und liechtensteinischen Anstalt (EAS 3371 vom 13.6.2016), SWI 2017, forthcoming.
- Die Missbrauchsklausel der Anti Tax Avoidance Directive – Handlungsbedarf für Österreich?, Recht der Wirtschaft 2017, 459.
- Die Weiterentwicklung der OECD-Verrechnungspreisleitlinien nach dem BEPS-Projekt, Transfer Pricing International 2017, 78.
- Berücksichtigung von ausländischen Pensionseinkünften bei der Bemessung des Pensionistenabsetzbetrags (with Benedikt Hörtenhuber), SWI 2017, 200.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Srimam Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Benedikt Hörtenhuber, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhrer and Nathalie Bravo), Tax Notes International 2017, 805.
- Tagungsbericht zum IFA Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Petra Koch, Jasmin Kollmann, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Draga Turic, Viktoria Wöhrer, Sabine Zirngast), ÖStZ 2017, 20.
- Gesellschafterwechsel bei grundstücksbesitzender OG (with Benedikt Hörtenhuber), ecolex 2017, 258.
- Anspruch auf Pensionistenabsetzbetrag bei rein ausländischen Pensionseinkünften (with Benedikt Hörtenhuber), ecolex 2017, 253.
- Berücksichtigung von Sonderausgaben und außergewöhnlichen Belastungen bei der Bemessung des Pensionistenabsetzbetrags (with Benedikt Hörtenhuber), ecolex 2017, 165.

- Beginn des Beobachtungszeitraums bei Vermietung einer in Deutschland gelegenen Eigentumswohnung (with Benedikt Hörtenhuber), ecolex 2016, 1112.
- (Keine) Einbeziehung von ausländischen Pensionseinkünften bei der Berechnung des Pensionistenabsetzbetrags (unter dem Veranlagungsfreibetrag) (with Benedikt Hörtenhuber), ecolex 2016, 828.
- Vorläufiger Bescheid bei negativen Einkünften aus Gewerbebetrieb (with David Orzechowski), ecolex 2016, 363.
- Einbeziehung von ausländischen Pensionseinkünften bei der Berechnung des Pensionistenabsetzbetrags (with Benedikt Hörtenhuber), ecolex 2016, 823.



Jonathan Leigh-Pemberton

- Creating a positive tax climate for complex multijurisdictional investment projects (with Alicja Majdanska), forthcoming.
- Different treatment, same outcome: reconciling co-operative compliance with the principle of legal equality (with Alicja Majdanska), forthcoming.
- Mobile Money and Blockchain: Opportunities for Leapfrogging Taxation Development in Africa (with Clement Migai), forthcoming.
- Improving Tax Compliance in a Globalized World: An Issue Relevant to Small Businesses? in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), Improving Tax Compliance in a Globalized World, forthcoming.



Alicja Majdanska

- Inter-Agency Cooperation and Illicit Financial Flows in Africa (with Clement Migai, Lindelwa Ngwenya, Bernd Schlenther), forthcoming.
- The Legal Entity Identifier: Towards Improved Corporate Transparency, forthcoming.
- Cross-border recovery of tax debts in Africa. Opportunities and challenges (with Desiree Auer, Karol Dziwinski, Lisa Ramharter), forthcoming.
- Creating a positive tax climate for complex multijurisdictional investment projects (with Jonathan Leigh Pemberton), forthcoming.
- Different treatment, same outcome: reconciling co-operative compliance with the principle of legal equality (with Jonathan Leigh Pemberton), forthcoming.
- National Report Poland (with Katarzyna Bronzewska), in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), Improving Tax Compliance in a Globalized World, forthcoming.
- Interagency Cooperation, IFFs, and Sustainable Development Goals (with Jeffrey Owens, Rick McDonell), Tax Notes International 2017, 819.
- Designing Co-operative Compliance Programmes: Lessons from the EU State Aid Rules for Tax Administrations (with Rita Szudoczky), British Tax Review 2017, 2.



Matthias Mayer

- BFG zur bestimmten und unbestimmten Dauer eines Mietvertrags für gebührenrechtliche Zwecke (with Erich Schaffer), *ecolex* 2017, forthcoming.
- Die Zinsschranke (Art 4 der Richtlinie), in Lang/Rust/Schuch/Staringer (eds.), *The EU-Anti-Tax-Avoidance-Richtlinie*, forthcoming.
- International Traffic (with Claus Staringer), in Lang/Rust/Schuch/Staringer (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- "Korruptes Schwein im Finanzamt" – Über Ordnungsstrafen und die Beziehung von Steuerpflichtigen zu ihren Finanzbeamten, *ecolex* 2017, 599.
- Aktivierungspflicht von Due Diligence-Aufwendungen (with Erik Pinetz), *ecolex* 2017, 709.
- Die Differenzbesteuerung nach Anteilsvereinigungen (with Erik Pinetz), *SWK* 2017, 730.
- BFH Rechtsprechungsübersicht III (with Lukas Mechtler, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 456.
- Ermittlung des Anrechnungshöchstbetrags bei Gruppenmitgliedern mit Vorgruppenverlusten (with Erik Pinetz), *ecolex* 2017, 260.
- BFH Rechtsprechungsübersicht II (with Lukas Mechtler, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 249.
- BFH Rechtsprechungsübersicht I (with Lukas Mechtler, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 71.
- Anforderung an die Personenidentität für die grunderwerbsteuerliche Differenzbesteuerung (with Erik Pinetz), *ecolex* 2017, 68.
- SWI-Jahrestagung: Ermittlung des Verlusts eines ausländischen Gruppenmitglieds (with Michael Wenzl), *SWI* 2017, 47.



Sathi Meyer-Nandi

- Austria (National Report) (with Stephanie Zolles), in Maisto (ed.), *Taxation of Entertainers and Sportspersons Performing Abroad* 2016, 283.
- The tax treaty aspects of the "One Belt, One Road" program (with Vladimir Tyutyuryukov, David Orzechowski), forthcoming.
- International Cooperation in Tax Matters - A gap analysis on the framework of Ghana, Nigeria and South Africa, forthcoming.



Clement Migai

- Inter-agency Cooperation and Illicit Financial Flows in Africa (with Alicja Madjanska, Lindelwa Ngwenya, Bernd Schlenther), *African Tax Researchers Network (ATRN) Working Paper Series*, forthcoming.
- "Unlocking" Taxes in Dispute through Alternative Dispute Resolution: An Assessment of Kenya Revenue Authority's ADR Framework (with Wangui Mwaniki), forthcoming.

- Mobile Money and Blockchain: Opportunities for Leapfrogging Taxation Development in Africa (with Jonathan Leigh-Pemberton), forthcoming.
- National Report Kenya, in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), *Implementing Key BEPS Actions: Where do we stand?*, forthcoming.
- Blockchain, Transfer Pricing, Customs Valuations and Indirect Taxes: Transforming the Global Tax Environment (with TY Sim, Jeffrey Owens, Raffaele Petruzzi, Romero J. S. Tavares), *BNA Bloomberg* 2017, 209.
- A Changing Technological Landscape and the Impact on Tax Revenue Collection and Processes, in Pinto/Woods/K vágó (eds.), *Transforming Tax Administration and Involving Stakeholders*, 2017, 53.



Alexandra Miladinovic

- Fahrtkosten zwischen sozialer Einrichtung und Hauptwohnsitz als außergewöhnliche Belastung (with Lisa Ramharter), *ecolex* 2017, forthcoming.
- Besteuerung einer Abfindungszahlung des früheren deutschen Arbeitgebers an einen Steuerpflichtigen nach dem Zuzug nach Österreich (with Lisa Ramharter), *ecolex* 2017, forthcoming.
- Inanspruchnahme inländischer Telekommunikationsleistungen durch in Drittstaaten ansässige Kunden ist keine im Inland steuerpflichtige Leistung, *ecolex* 2017, 75.
- SWI-Jahrestagung: Einordnung der Tätigkeit eines Opernregisseurs unter Art 14 oder Art 17 OECD-MA (with Svetlana Wakounig), *SWI* 2017, 77.



RESEARCH ACTIVITIES

- Steuerbefreiung für Einnahmen aus nebenberuflicher Lehrtätigkeit im Dienst einer juristischen Person des öffentlichen Rechts mit Sitz in der Schweiz, *ecolex* 2017, 254.
- Höhe des pauschalen Satzes für Anschaffungskosten bei einem privaten Verkauf eines als Bauerwartungsland gewidmeten Grundstücks (with Lisa Ramharter), *ecolex* 2017, 461.
- DBA-Auslegungsfragen bei der Vergütung von Arbeitnehmern und ähnlichen Einkünften in Deutschland, Liechtenstein, Österreich und der Schweiz (with Verena Drummer, Thomas Fink), *SWI* 2017, 232.
- Unternehmensbesteuerung in der DBA-Praxis in Deutschland, Liechtenstein, Österreich und der Schweiz (with Matthias Gries, Raphael Holzinger and Sandra Strauch), *SWI* 2017, 290.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Srimam Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Benjamin Walker, Christiane Zöhrer, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.
- Subventionen ohne Einfluss auf den Verkaufspreis nicht umsatzsteuerbar, *ecolex* 2016, 1015.



Nadine Oberbauer

- Die GoB einer Einheitsbilanz, in Lang/Rust/Schuch/Staringer (eds.), Reform des Bilanzsteuerrechts – Österreich auf dem Weg zur Einheitsbilanz, forthcoming.
- Pensions, Students and Other Income (with Eline Huisman), in Lang/Rust/Schuch/Staringer (eds.), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- SWI-Jahrestagung: Abzugsteuer auf die Überlassung von Datenbanken und Software, *SWI* 2017, 263.
- BFH Rechtsprechungsübersicht (III) (with Matthias Mayer, Lukas Mechtler, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 456.
- BFH Rechtsprechungsübersicht (II) (with Matthias Mayer, Lukas Mechtler, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 249.
- BFH Rechtsprechungsübersicht (I) (with Matthias Mayer, Lukas Mechtler, Patrick Orlet, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 71.
- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Petra Koch, Jasmin Kollmann, Andreas Langer, Patrick Orlet, Laura Turcan, Draga Turic, Viktoria Wöhrer, Sabine Zirngast), *ÖStZ* 2017, 20.
- Der Methodenwechsel des § 10 Abs 4 KStG (with Michael Lang), in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, 2016, 139.
- SWK-Veranstaltungsübersicht 2016, 1238.
- Begründungspflicht bei Festsetzung von Selbstbemessungsabgaben – BFG legt Anforderungen an die Finanzverwaltung fest (with Laura Turcan), *ÖStZ* 2016, 540.



Patrick Orlet

- Die Controlled Foreign Company Rule (Art 7 und 8 der Anti-BEPS-Richtlinie), in Lang/Rust/Schuch/Staringer (eds.), Die EU-Anti-Tax-Avoidance-Richtlinie, forthcoming.
- Directors' fees and Remuneration of Top Level Managerial Officials (with Josef Schuch), in Lang/Rust/Schuch/Staringer (eds.) The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
- Die „Unterwanderung“ der Unternehmensbilanz durch das Steuerrecht, in Lang/Rust/Schuch/Staringer (eds.), Reform des Bilanzsteuerrechts – Österreich auf dem Weg zur Einheitsbilanz, forthcoming.
- BFH Rechtsprechungsübersicht (III) (with Matthias Mayer, Lukas Mechtler, Nadine Oberbauer, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 456.
- BFH Rechtsprechungsübersicht (II) (with Matthias Mayer, Lukas Mechtler, Nadine Oberbauer, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 249.
- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Petra Koch, Jasmin Kollmann, Andreas Langer, Nadine Oberbauer, Laura Turcan, Draga Turic, Viktoria Wöhrer, Sabine Zirngast), *ÖStZ* 2017, 20.
- BFH Rechtsprechungsübersicht (I) (with Matthias Mayer, Lukas Mechtler, Nadine Oberbauer, Laura Turcan, Stephanie Zolles), *ecolex* 2017, 71.
- Die schrittweise Annäherung des UGB an das EStG?, *ÖStZ* 2016, 690.



Florian Navisotschnigg

- BEPS and EU requirements for Country-by-Country Reporting (with Raffaele Petrucci), in Lang/Haunold (eds.), Transparenz und Informationsaustausch – Der gläserne Steuerpflichtige, forthcoming.



David Orzechowski

- The Relevance of the Commentary to the OECD and the UN Model Convention for the Interpretation of the UN Model Convention (with Michael Lang), in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- Neue GAAR gem. Art 6 ATAD – Handlungsbedarf für Österreich? (with Andreas Langer), in Lang/Rust/Schuch/Staringer (eds.), *Die EU-Anti-Tax-Avoidance-Richtlinie*, forthcoming.
- Familie als Mittelpunkt der Lebensinteressen (with Thomas Pillichshammer), *ecolex* 2017, forthcoming.
- The interpretation of the term “technical services” under the UN-MC 2017, forthcoming.
- The tax treaty aspects of the “One Belt, One Road” program (with Sathi Meyer-Nandi, Vladimir Tyutyuryukov), forthcoming.
- Verfassungskonformität des Abzugsverbots bei Managergehältern, in Blum/Marchgraber/Spies (eds.), *Praxisfälle Steuerrecht* 2, 2017, 37.
- Strafverteidigungskosten als Betriebsausgabe? (with Desiree Auer), *ecolex* 2017, 363.
- SWI-Jahrestagung: Mittelpunkt der Lebensinteressen eines in Deutschland tätigen österreichischen Dirigenten (with Laura Turcan), *SWI* 2017, 398.
- Update Note on Art 27 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Art 5 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.



Xue Peng

- Vorläufiger Bescheid bei negativen Einkünften aus Gewerbebetrieb (with Andreas Langer), *ecolex* 2016, 825.
- Ermittlung der Anwesenheitstage nach Art 15 DBA Deutschland (with Andreas Langer), *ecolex* 2016, 1018.

- Global Transfer Pricing Conference: Transfer Pricing Developments around the World (with Alfred Storck, Raffaele Petruzzi, Raphael Holzinger), *International Transfer Pricing Journal* 2017, forthcoming.
- Transfer Pricing Issues related to the New Silk Road (with Raffaele Petruzzi, Norbert Roller, Mirna Screpante, Vladimir Tyutyuryukov), forthcoming.
- The Profit Split Method: A Holistic View of BEPS in Transfer Pricing (with Raffaele Petruzzi), *Transfer Pricing International* 2017, 110.
- The Profit Split Method: Historical Evolution and BEPS Insights (with Raffaele Petruzzi), *Transfer Pricing International* 2017, 44.
- The Application of the Arm's Length Principle to the Allocation of Joint Efficiencies within MNEs, *International Transfer Pricing Journal* 2016, 378.



Lisa-Maria Ramharter

- Fahrtkosten zwischen sozialer Einrichtung und Hauptwohnsitz als außer-ge-wöhnliche Belastung (with Alexandra Miladinovic), *ecolex* 2017, forthcoming.
- Besteuerung einer Abfindungszahlung des früheren deutschen Arbeitgebers an einen Steuerpflichtigen nach dem Zuzug nach Österreich (with Alexandra Miladinovic), *ecolex* 2017, forthcoming.
- Höhe des pauschalen Satzes für Anschaffungskosten bei einem privaten Verkauf eines als Bauerwartungsland gewidmeten Grundstücks (with Alexandra Miladinovic), *ecolex* 2017, 461.



Sofia Rampitsch

- Einkommensteuerrechtliche Behandlung der Übertragung eines Fruchtgenussrechts (with Desiree Auer), *ecolex* 2017, forthcoming.



RESEARCH ACTIVITIES



Pedro Schoueri

- Conflicts of international legal frameworks: European challenges in the area of tax competition, in Pistone (ed.), *European Tax Integration: Law, Policy and Politics*, forthcoming.
- Exchange of Information and Mutual Assistance in the Collection of Taxes (with Pasquale Pistone), in Lang/Rust/Schuch/Staringer/Pistone (eds.), *The UN Model Convention and Its Relevance for the Global Tax Treaty Network*, forthcoming.

- Argentina National Report (with Luis Maria Mendez), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Implementing Key BEPS Actions: Where do we stand?*, forthcoming.
- Das Doppelbesteuerungsabkommen zwischen Argentinien und der Schweiz (2014): Analyse des neuen Abkommens und mögliche Auswirkungen von BEPS und dem Standard für den Informationsaustausch (OECD), forthcoming.
- International/Argentina/Mexico- An Income Tax Treaty in the BEPS Era (with Daniel Fuentes Hernandez), *Bulletin for International Taxation*, forthcoming.
- Transfer Pricing Issues related to the One-Belt-One-Road Project (with Claire Peng, Raffaele Petrucci, Norbert Roller, Vladimir Tyutyuryukov), forthcoming.
- Limitations of Tax Sovereignty In The Light Of International Tax Coordination After The Base Erosion And Profit Shifting Plan: The Dividing Line Between Proper And Improper Use Of Domestic Law, *Intertax*, forthcoming.

- Dividends, Interest and Royalties (with Anna Binder), in Lang/Rust/Schuch/Staringer (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- National Report Austria (with Stephanie Zolles), in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), *Improving Tax Compliance in a Globalized World*, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Karoline Spies, Draga Turic, Stephanie Zolles), *ecolex* 2017, 358.
- Zuschreibung von Beteiligungen nach Umgründungen, in Blum/Marchgraber/Spies (eds.) *Praxisfalle Steuerrecht* 2, 2017, 149.
- Austria: Termination Payments (with Michael Lang, Stephanie Zolles), in Kemmeren/Smit/Essers/Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Tax Treaty Case Law around the Globe* 2016, 227.
- Austria: Entertainers under Article 17 (with Michael Lang, Stephanie Zolles), in Kemmeren/Smit/Essers/Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds.), *Tax Treaty Case Law around the Globe* 2016, 245.



Mirna Screpante

- Argentina: Treaty Abuse and Beneficial Ownership: Argentina's Molinos Case, in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck/Kemmeren/Smit/Essers (eds.), *Tax Treaty Case Law around the Globe* 2017, forthcoming.



Selina Siller

- Wegzugsbesteuerung - Art 5 Anti-Tax-Avoidance-Directive (with Petra Koch), in Lang/Rust/Schuch/Staringer (eds.), *Die EU-Anti-Tax-Avoidance-Richtlinie*, forthcoming.
- SWI-Jahrestagung: Die Anwendung des DBA Deutschland 1954 für kommunalsteuerliche Zwecke (with Stephanie Zolles), *SWI* 2017, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Karoline Spies, Draga Turic, Stephanie Zolles), *ecolex* 2017, forthcoming.
- „Unternehmensfremde“ Zwecke im Rahmen der 10%-Grenze für den Vorsteuerabzug in § 12 Abs 2 Z 1 UStG (with Karoline Spies, Draga Turic, Stephanie Zolles), forthcoming.



Dr. Karoline Spies

- Seminar G: International Indirect Taxation of B2B Services, *IStR*, forthcoming.
- Betriebsstättenverlust: Anmerkung zu BFH Urt. v. 22.2.2017 – I R 2/15 (with Stephanie Zolles), *Internationale Steuer-Rundschau* 2017, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (EuGH, C-592/15, British Film Institute) (with Selina Siller, Draga Turic, Stephanie Zolles), *ecolex* 2017, forthcoming.



- Dispute Resolution in VAT: status quo under the EU VAT Directive and Room for Improvement, in Lang/Pistone/Rust/Schuch/Staringer/Raponi (eds.), CJEU – Recent Developments in Value Added Tax 2016, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (EuGH, C-390/15, RPO) (with Selina Siller, Draga Turic, Stephanie Zolles), ecolex 2017, 706.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (EuGH, C-432/15, Bastova) (with Selina Siller, Draga Turic, Stephanie Zolles), ecolex 2017, 358.
- Praxisfälle Steuerrecht 2 (with Daniel Blum, Christoph Marchgraber), Linde, Vienna, 2017.
- SWI-Jahrestagung: Zerteilung der Funktionen eines Unternehmens für Zwecke einer Datenbankstudie?, SWI 2017, 195.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (EuGH, C-518/14, Senatex; C-340/15, Nigl) (with Jasmin Kollmann, Laura Turcan, Draga Turic), ecolex 2017, 156.
- Neue EuGH-Rechtsprechung zur Wegzugsbesteuerung – Anlass einer erneuten Reform in Österreich? (with Lukas Mechtler), SWI 2017, 137.
- Die Wirkung des Freizügigkeitsabkommens EU/Schweiz im Steuerrecht, Steuer und Wirtschaft 2017, 48.
- EuGH-Rechtsprechung: Anforderungen der Grundfreiheiten an die Entstrickungsbesteuerung (Teil 2) (with Lukas Mechtler), Internationale Steuer-Rundschau 2017, 9.
- VAT Challenges in the Belt and Road Initiative (with Yuliya Shved), working paper to the 1st Belt & Road Forum on International Tax Policy (12-13 June 2017 in Beijing).
- EuGH-Rechtsprechung: Anforderungen der Grundfreiheiten an die Entstrickungsbesteuerung (Teil 1) (with Lukas Mechtler), Internationale Steuer-Rundschau 2016, 430.
- Der neue Entstrickungsstatbestand im Ertragsteuerrecht nach dem AbgÄG 2015 (with Lukas Mechtler), StAW 2016, 135.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (EuGH, C-520/14, Gemeente Borsele; C-332/14, Rey Grundstücksgemeinschaft GbR) (with Jasmin Kollmann, Laura Turcan, Draga Turic), ecolex 2016, 913.
- Die Entstrickungsbesteuerung bei Privatstiftungen nach dem AbgÄG 2015 (with Lukas Mechtler), GES 2016, 289.

- Internationale MwSt-Richtlinien für B2C-Dienstleistungen (with Jasmin Kollmann, Laura Turcan and Draga Turic), SWI 216, 532.
- Die Entstrickungsbesteuerung bei beschränkter Steuerpflicht nach dem AbgÄG 2015 (with Lukas Mechtler), SWI 2016, 504.
- Die Entstrickungsbesteuerung im betrieblichen Bereich nach dem AbgÄG 2015 (with Lukas Mechtler), RdW 2016, 697.
- Die Entstrickungsbesteuerung im außerbetrieblichen Bereich nach dem AbgÄG 2015 (with Lukas Mechtler), ÖStZ 2016, 634.



Dr. Rita Szudoczky

- What has changed in the Limitation on Benefits clause of the 2016 US Model? – Technical modifications, policy considerations and comparisons with BEPS Action 6 (with Rita Julien, Petra Koch), Intertax 2017, 12.
- Designing cooperative compliance programs: Lesson from the EU State aid rules for tax administrations (with Alicja Majdanska), British Tax Review 2017, 432.
- FIAT. Non-confidential version of decision on selective tax advantages for Fiat in Luxembourg. State aid. European Commission, Highlights & Insights on European Taxation 2017, 159.
- Double taxation relief, transfer pricing adjustments and State aid law: Comment, in Richelle/Schön/Traversa (eds.), State Aid Law and Business Taxation, 2016, 163.
- Convergence of the Analysis of National Tax Measures under the EU State Aid Rules and the Fundamental Freedoms, European State Aid Law Quarterly, 2016, 357.



Romero J.S. Tavares

- Tax Treaty Policy for Developing Countries: Considerations on Sovereignty, FDI and Resource Mobilization, Working Paper - World Bank Group 2017, forthcoming.
- The U.S.-E.U. Tax Competition Saga: Gloves Are Off, No More Cloak and Dagger in GREIT-EATLP, European Tax Integration: Law, Policy and Politics, IBFD 2017, forthcoming.
- Cross-Border Services and Royalties Taxation in Brazil BRICS Law Institute, IBFD 2017, forthcoming.
- O Princípio de Precificação em Bases Comutativas (Arm's Length Principle) e a Desconsolidação Internacional de Grupos Econômicos: Lições e Reflexões do Caso Chevron-Australia 2017, forthcoming.
- Transfer Pricing Developments in the United States (with Sean Foley, Cameron Taheri), in Lang/Petruzzi/Storck (eds.), Transfer Pricing Developments Around the World 2017, forthcoming.
- The Arm's Length Principle: Past, Present and Future, in Estudios de Derecho Tributario, Derecho Aduanero y Comercio Exterior ICDT 2017, 295.
- Blockchain, Transfer Pricing, Customs Valuations and Indirect Taxes: Transforming the Global Tax Environment (with TY Sim, Jeffrey Owens, Raffaele Petruzzi, Clement Migai), BNA Bloomberg 2017, 209.
- Country-by-Country Over-Reporting? National Sovereignty, International Tax Transparency and the Inclusive Framework on BEPS, in Rocha/Christians (eds.), Tax Sovereignty in the BEPS Era, Wolters Kluwers Series on International Taxation, 2016, v. 60.

4



RESEARCH ACTIVITIES



Draga Turic

- Unternehmensfremde Zwecke und die 10 %-Grenze für den Vorsteuerabzug in § 12 Abs 2 Z 1 UStG (with Selina Siller, Karoline Spies, Stephanie Zolles), forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Selina Siller, Karoline Spies, Stephanie Zolles), *ecolex* 2017, forthcoming.
- Die unmittelbare Wirkung der MwStSyst-RL (with Petra Koch), forthcoming.
- SWI Jahrestagung: Subventionen im Rahmen des Fremdvergleichs (with Petra Koch), *SWI* 2017, forthcoming.
- Dividende oder Veräußerungspreis?, in Lang/Rust/Schuch/Staringer (eds.), *10 Jahre nach der Steuerreform 2005: Wo steht das österreichische Unternehmenssteuerrecht?*, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Selina Siller, Karoline Spies, Stephanie Zolles), *ecolex* 2017, 358.
- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Petra Koch, Jasmin Kollmann, Andreas Langer, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Viktoria Wöhler, Sabine Zirngast), *ÖStZ* 2017, 20.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Jasmin Kollmann, Karoline Spies, Laura Turcan), *ecolex* 2017, 156.
- Die Abgrenzung zwischen Dividende und Veräußerungserlös (with Sebastian Pfeiffer), in Lang/Marchgraber/Rust/Schuch/Staringer, *Dividenden im Konzern*, 2016, 1.
- Internationale MwSt-Richtlinien (OECD VAT/GST Guidelines) für B2C-Dienstleistungen (with Jasmin Kollmann, Karoline Spies, Laura Turcan), *SWI* 2016, 532.



Jean-Philippe Van West

- Die Zurechnung von Beschwerden juristischer Personen (with Petra Koch), *ÖJZ* 2016, 390.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Jasmin Kollmann, Karoline Spies, Laura Turcan), *ecolex* 2016, 913.

- Authentic Languages and Official Translations of the Multilateral Instrument and the "Covered Tax Agreements" (with Josef Schuch), in Lang/Pistone/Rust/Schuch/Staringer (eds.), *The Multilateral Instrument*, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Andreas Langer, Alexandra Miladinovic, Benjamin Walker, Christiane Zöhler, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.



Svetlana Wakounig

- Public CbC-Reporting – Wie geheim sollen Steuerdaten sein? in Lang/Haunold (eds.), *Transparenz und Informationsaustausch – Der gläserne Steuerpflichtige*, forthcoming.
- SWI-Jahrestagung: Einordnung der Tätigkeit eines Opernregisseurs unter Art 14 oder Art 17 OECD-MA (with Alexandra Miladinovic), *SWI* 2017, 77.
- Prozesskosten als außergewöhnliche Belastung, *ecolex* 2017, 257.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Benjamin Walker, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Christiane Zöhler, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.





Benjamin Walker

- Dependent and Independent Personal Services (with Alexander Rust), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- Reservations to the Multilateral Instrument (with Claus Staringer), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), *Multilateral Instrument*, forthcoming.
- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Svetlana Wakounig, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Christiane Zöhrer, Benedikt Hörtenhuber, Nathalie Bravo), *Tax Notes International* 2017, 805.
- Update Note on Art 4 of the OECD Model, in Reimer/Rust (eds.), *Klaus Vogel on Double Taxation Conventions – Online Commentary*.
- Update Note on Art 5 of the OECD Model, in Reimer/Rust (eds.), *Klaus Vogel on Double Taxation Conventions – Online Commentary*.



Viktoria Wöhrer

- Öffentliches Country-by-Country Reporting - Stand der Entwicklungen, *Transfer Pricing International* 2017, forthcoming.
- Berlioz versus Sabou: Grundrechtsschutz im Amtshilfverfahren, *SWI* 2017, forthcoming.
- VfGH: Umfassende Amtshilfe als Voraussetzung für ausländische Gruppenmitglieder verfassungskonform (with Erik Pinetz), *ecolex* 2017, forthcoming.
- Business Profits, Permanent Establishments and Associated Enterprises (with Raffaele Petruzzi), in Lang/Pistone/Rust/Schuch/Staringer (eds.), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
- Ist Öffentliches Country-by-Country Reporting mit den EU-Grundrechten vereinbar?, *Transfer Pricing International* 2017, 22.
- Tagungsbericht zum IFA-Kongress 2016 in Madrid (with Anna Binder, Kasper Kasper Dziurd, Petra Koch, Jasmin Kollmann, Andreas Langer, Nadine Oberbauer, Patrick Orlet, Laura Turcan, Draga Turic, Sabine Zirngast), *ÖStZ* 2017, 20.
- Öffentliches Country-by-Country-Reporting verfassungswidrig, *SWI* 2017, 25.
- Update Note on Art 26 of the OECD Model, in Reimer/Rust (eds.), *Klaus Vogel on Double Taxation Conventions – Online Commentary*.
- Niedrigbesteuerung und Verwertung von Auslandsverlusten, in Lang/Marchgraber/Rust/Schuch/Staringer (eds.), *Niedrigbesteuerung im Unternehmenssteuerrecht*, 2016, 171.
- National Report Austria, in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds.), *GAARs – A Key Element of Tax Systems in the Post-BEPS World*, 2016, 65.

- Anti-Abuse Clause for Permanent Establishments situated in third countries (with Alexander Rust), in Lang/Rust/Schuch/Staringer/Pistone/Storck/Owens (eds.), *Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention*, 2016, 107.
- Neues Verrechnungspreisdokumentationsgesetz in Österreich (with Andreas Langer), *Finanzjournal* 2016, 211.
- BFG: Ex-lege-Ausscheiden von Gruppenmitgliedern aus Staaten ohne Amtshilfe, *ecolex* 2016, 632.
- SWI-Jahrestagung: Grenzübergreifende Produktions-Betriebsstätte (with Anna Binder), *SWI* 2016, 403.



Christiane Zöhrer

- Notifications and Consolidated Versions, in Lang/Rust/Schuch/Staringer (eds.), *Multilateral Instrument*, forthcoming.
- Kein Import ausländischer (finaler) Verluste durch Zuzug (with Robin Damberger), *ecolex* 2017, forthcoming.
- Die Auswirkungen des MLI auf das österreichische DBA-Netzwerk (with Heinz Jirousek and Karol Dziwinski), *ÖStZ* 2017, forthcoming.
- Einschränkung des Hilfsbetriebsstättenbegriffs durch die Anwendung des MLI, *ÖStZ* 2017, forthcoming.
- Das MLI – eine Revolution im Internationalen Steuerrecht? (with Heinz Jirousek), *ÖStZ* 2017, 217.

4



RESEARCH ACTIVITIES

- The Multilateral Instrument: Legal Concerns and the Way Ahead (with Sriram Govind, Robin Damberger, Benjamin Walker, Raphael Holzinger, Jean-Philippe Van West, Andreas Langer, Alexandra Miladinovic, Svetlana Wakounig, Benedikt Hörtenhuber, Nathalie Bravo), Tax Notes International 2017, 805.
- Austria: National Report on „Taxation of the Shipping and Air Transport Industries in Domestic Law, EU Law and Tax treaties“, in G. Maisto (ed.), EC and International Tax Law Series, 2017, 233.

- Ein Vergleich der Rechtsentwicklung: Abkoppelung der Steuer- von der Handelsbilanz in Deutschland und die Tendenz zur Einheitsbilanz in Österreich (with Jasmin Kollmann), in Lang/Rust/Schuch/Staringer (eds.), Reform des Bilanzsteuerrechts - Österreich auf dem Weg zur Einheitsbilanz, forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Selina Siller, Karoline Spies, Draga Turic), ecolex 2017, 706.
- BFH Rechtsprechungsübersicht (III) (with Matthias Mayer, Lukas Mechtler, -Nadine Oberbauer, Patrick Orlet, Laura Turcan), ecolex 2017, 456.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Selina Siller, Karoline Spies, Draga Turic), ecolex 2017, 358.
- BFH Rechtsprechungsübersicht (I) (with Matthias Mayer, Lukas Mechtler, -Nadine Oberbauer, Patrick Orlet, Laura Turcan), ecolex 2017, 71.
- BFH Rechtsprechungsübersicht (II) (with Matthias Mayer, Lukas Mechtler, -Nadine Oberbauer, Patrick Orlet, Laura Turcan), ecolex 2017, 249.

- Austria: Termination Payments (with Michael Lang, Selina Siller), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), Tax Treaty -Case Law Around the Globe 2016, 227.
- Austria: Entertainer under Article 17 (with Michael Lang, Selina Siller), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemerer/Smit (eds.), Tax Treaty Case Law Around the Globe 2016, 245.
- SWI-Jahrestagung: Begründet ein Auftritt bei einer Werbeveranstaltung eine künstlerische Tätigkeit iSd Art 17 DBA Österreich-USA? (with Selina Siller), SWI 2016, 443.
- Austria (National Report) (with Matthias Mayer), in Maisto (ed.), Taxation of Entertainers and Sportspersons Performing Abroad 2016, 283.



Stephanie Zolles

- Betriebsstättenverlust: Anmerkung zu BFH Urt. v. 22.2.2017 – IR 2/15 – IR 2/15 (with -Karoline Spies), Internationale Steuer-Rundschau 2017, forthcoming.
- „Unternehmensfremde“ Zwecke und die 10 %-Grenze für den Vorsteuerabzug in § 12 Abs 2 Z 1 UStG (with Selina Siller, Karoline Spies, Draga Turic), forthcoming.
- EuGH-Rechtsprechungsübersicht: Neues zur Umsatzsteuer (with Selina Siller, Karoline Spies, Draga Turic), ecolex 2017, forthcoming.
- SWI-Jahrestagung: Die Anwendung des DBA Deutschland 1954 für kommunalsteuerliche Zwecke (with Selina Siller), SWI 2017, forthcoming.
- National Report Austria, in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds.), Improving Tax Compliance in a Globalized World, forthcoming.





Doctoral Programs

Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) was 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. The program is open to students from all countries worldwide.

In September 2016, four young researchers were admitted, after having received a total of 54 applications. A further eight students were selected to be admitted to the program in September 2017. There are now 44 DIBT students and alumni from Austria, Belgium, Brazil, Bulgaria, Canada, China, Germany, Greece, India, Israel, Italy, Malta, Mexico, Netherlands, New Zealand, Poland, Republic of Korea, Romania, Russian Federation, Turkey, Ukraine, USA and Venezuela.

Doctoral Programs in Business and Economics and in Business Law

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

Recently approved doctoral theses

- Harald Amberger, PhD: The Effect of Taxes on Corporate Decisions
- Dr. Anna Binder: Das objektive Nettoprinzip
- Francesco Cannas: Digital Economy and Indirect Taxation: How Internet is Challenging Actual VAT Categories
- Dr. Eline Huisman: Source Taxation of Cross-Border Pensions
- Matthias Kasper, PhD: Understanding Taxpayer Behaviour: A Survey of the Dynamics between Personal and Institutional Characteristics
- Dr. Jasmin Kollmann: Taxable Supplies and their Consideration in European VAT: General Theory and Selected Issues of the Digital Economy
- Dr. Lukas Mechtler: Hybrid Mismatched im Ertragsteuerrecht – Die Bekämpfung hybrider Steuergestaltungen in Österreich unter Berücksichtigung von OECD BEPS-Action 2 under der Anti-BEPS-RL
- Dr. Maryte Somare: Automatic Exchange of Financial Account Information for Tax Purposes in the Light of Preventive Measures under the 4th Anti-Money Laundering Directive
- Elena Wallisch, PhD: Taxation of Income and Gains from Immovable Property under the OECD Model Convention
- Dr. Michael Wenzl: Ausgliederung der Steuererhebung

4



RESEARCH ACTIVITIES

Habilitation Dr. Christoph Marchgraber

Even at our Institute, habilitations are not an everyday business. Thus, it was a great pleasure for us to have another one here. On May 27, 2017, Dr. Christoph Marchgraber reported on „Die Umsetzung der Artikel 7 und 8 ATAD (Anti Tax Avoidance Directive)“ in order to get his *venia legendi*.

Academic Awards

Dr. Daniel W. Blum

- Hauser Global Scholarship 2017

Nathalie Bravo

- WU Research Award 2016
- IFA President YIN Scientific Award

Dr. Eline Huisman

- Wolfgang Gassner Wissenschaftspreis 2017

Sriram Govind

- WTS Tax Award 2016

Dr. Jasmin Kollmann

- Wolfgang Gassner Wissenschaftspreis 2017

Dr. Lukas Mechtler

- Wolfgang Gassner Wissenschaftspreis 2017
- WU Research Award 2016

- Preis des Verbandes österreichischer Banken und Bankiers für Arbeiten im Bereich des Wirtschafts- und Bankrechts 2017
- Brigitte Knobbe-Keuk Preis 2017

Dr. Raffaele Petruzzi

- WU Research Award 2016

Dr. Karoline Spies

- WU Research Award 2016

Dr. Marion Stiastry

- Stephan Koren-Preis 2016

Dr. Rita Szudoczky

- EStAL PhD Award 2016

Romero J.S. Tavares

- IBFD Frans Vanistendael Award

Viktoria Wöhrer

- WU Research Award 2016

Christian Doppler Laboratory

The Christian Doppler Laboratory, established at the Institute for Austrian and International Tax Law in cooperation with Deloitte in 2013, focuses its work on transparency in international tax law. On March 2, 2017, the conference “Transparency and Exchange of Information – The Transparent Taxpayer” was organized jointly with the Laboratory’s corporate partner Deloitte. A book covering all the topics presented at the conference will be published soon. In the forthcoming years the focus will mainly be on taxpayers’ rights regarding the sensitive issue of information exchange. Moreover, the interplay between exchange of information legislation and disclosure rules 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

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

The international community is at a crucial stage in the debate on how to resolve cross border disputes, with the EU, OECD and UN all putting forward new approaches to achieve more principled and faster outcomes which would go some way towards aligning tax dispute resolution procedures with best practices in other areas. As we move through the transitional period of BEPS implementation, the potential for cross border tax disputes will increase and therefore there will be more pressure on existing disputes mechanisms, especially MAP. In this context, we launched a three year project which conceptualizes a comprehensive legal framework to rethink the way cross-border tax disputes are resolved.



As part of this project, we organized two meetings in 2016/17. During our first meeting, held on October 6 to 7, 2016, we considered possible improvements to MAP, the efficacy of non-binding procedures to supplement MAP and our proposal to create a new institutional framework for dispute resolution and outcomes were fed into the future work of the UN Subcommittee. Our second meeting, held on May 8 to 9, 2017, reviewed the recent developments in the EU, UN and the OECD, as well as the progress made in creating an EU arbitration directive, examined why LDCs have so little experience with MAP. Participating experts agreed on supporting the UN Secretariat in creating the first draft of the UN Handbook on Dispute Resolution. The discussions were fruitful and the outcomes report will be fed into the work leading up to the first meeting of the newly composed UN Tax Committee in October 2017.

Tax and Technology: Blockchain

Blockchain is a potentially transformational technology that could have as much impact as the arrival of the internet in the 1990s. The ability to create a transparent and immutable record of transactions between parties that may not fully trust one another has obvious application to finance and financial regulation. Add to that the ability to automate transactions themselves, through “smart contracts” and you have a recipe for slashing transactional costs and reducing the need for traditional intermediaries. But what about taxation? A lot of thinking and innovation on the application of blockchain to financial markets is already underway but little has been done on taxation.

On March 15 to 16, 2017, WU GTPC took a first step in a pioneering initiative of bringing together tax officials with industry experts, IT solutions developers, representatives of the business and academic community in order to engage in a discussion at a time when technology itself is at its developing stage. Some fields of taxation were identified as particularly promising and compatible with blockchain. They include payroll and VAT,

beneficial ownership, customs and transfer pricing, which could all yield benefits from increased transparency and compliance and/or reduction of transaction costs through smart contracts.

Tax and Good Governance

The Tax and Good Governance Project is an ongoing three-year project which started in April 2015 and is aimed at identifying links between corruption, money laundering and tax crimes. The project promotes the concepts of good tax governance and the importance of a corrupt-free and transparent tax system for economic development, and considers how law enforcement agencies and tax authorities can cooperate to counter corruption and bribery.

Since its establishment, we have conducted several conferences and workshops, the most recent one in Accra from 12 to 14 July, 2017, on the topic “Countering Treaty and Transfer Pricing Abuse”. This workshop was held back to back with an international conference on the same topic that was open not only to government officials and international organisations, but also to representatives of business, NGOs and academia. Another event was an international conference followed by a capacity building workshop, which took place in Abuja from April 26 to 28, 2017, on the topic “The Use of Beneficial Ownership Information and the Recovery of Assets in Africa”. Together with the African Tax Institute (ATI) at the University of Pretoria’s Faculty of Economic and Management Sciences, and with the support of the United Nations Office on Drugs and Crime (UNODC) and the World Bank Group, we are playing a key role in the fight against tax crimes and illicit activities in Africa.

4



RESEARCH ACTIVITIES

China Forum: Removing Tax Barriers to the Belt and Road Initiative

This is a newly created project on Removing Tax Barriers to the Belt and Road Initiative (BRI). While much has been written about the economic and political aspects of the BRI, there has as of now been little focus on the tax aspects.

The intention of the forum is to try to identify tax issues which will need to be addressed if the BRI is to reach its full potential. The Forum would commission research from leading Chinese and foreign academic institutions, seek the views of business on solutions to avoid cross-border tax disputes along the BRI, and work with the governments along the route. The first meeting of the newly created forum took place in Beijing on June 12 to 13, 2017.

Fire Side Chats

This series of informal discussions, launched in 2012, involves a 90-minute chat between Prof. Jeffrey Owens and leading tax personalities, discussing issues that are currently pre-occupying governments, business and civil society.

Speakers and Topics of the Fire Side Chats in 2016/17:

January 31, 2017:

- Porus Kaka: Source vs. Residence Taxation in a Post-BEPS, Post-Trump Environment

February 22, 2017:

- Christian Kaeser: BEPS: The End or the Beginning?

March 13, 2017:

- Anders Bengtsson, Diana Bernal Ladrón de Guevara, Hanyana Eric Mkhawane, Ali Noroozi, Nina E. Olson and Sherra Profit: Challenges of Scrutineering Entities: Fireside Chat with Inspectors General, Ombuds, and Advocates.

March 30, 2017:

- Robert Stack: Tax after Stack: The End of an Era!



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 established the WU Transfer Pricing Center in 2015. The Center researches, analyzes, discusses, and teaches transfer pricing topics. Through its activities it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both the academic and practical perspectives and its approach is highly international and interdisciplinary. The Center is led by Prof. Alfred Storck (Managing Director) and Dr. Raffaele Petruzzi (Managing Director).

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

In 2017, the WU Transfer Pricing Center held its second Global Transfer Pricing Conference entitled “Transfer Pricing Developments around the World”. About 150 international experts from tax practice, academia, governmental institutions and other bodies convened from February 22 to 24, 2017, at WU Vienna to share their knowledge and vision about this topical area.

The conference’s sessions focused on the first day, on regional transfer pricing developments (i.e. transfer pricing developments in the European Union, in the United States, and at the United Nations) and on the second day, on developments concerning specific topics (i.e. recent developments on transfer pricing and intra-group financing, on the profit split method, on attribution of profits to dependent agent permanent establishments, and on the toolkit for developing countries). The impact and practical relevance of these developments were discussed in order to generate new ideas and provide further proposals for future areas of work. So that the research results are available on a larger scale, a book was published in summer 2017.

Transfer Pricing Courses

The Advanced Transfer Pricing Courses, on general topics, on specific topics, and on benchmarking, are three one-week courses organized annually by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law which take place in Vienna. These courses are an ideal platform to share the research results achieved by the Center.

The Advanced Transfer Pricing Course (General Topics) was held from May 29 to June 2, 2017, and consisted of an introduction to transfer pricing followed by lectures and workshops on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among other topics.

The Advanced Transfer Pricing Course (Specific Topics) took place from September 18 to 22, 2017, and included detailed lectures and intensive workshops on specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs.

The Advanced Transfer Pricing Course (Benchmarking) was organized from July 3 to 6, 2017, and comprised of lectures and workshops on how to perform benchmark analyses for manufacturing and distribution activities, for services (including R&D activities), for financial activities, and for intangibles.

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

4



RESEARCH ACTIVITIES

Workshops on Transfer Pricing

In order to offer an additional enrichment to the participants of the three Advanced Transfer Pricing Courses organized by the WU Transfer Pricing Center, workshops on Transfer Pricing are being held in the evening after the courses. Almost all the participants of these courses, typically practitioners coming from a large number of countries (mainly from advisory business and multinational companies, as well as from government entities), are happy about the opportunity to broaden and deepen their knowledge in the interesting atmosphere of a workshop. For students attending the LL.M. Program in International Tax Law as well as for students in the ordinary program of WU (including our own researchers) the workshop series has already become a valuable extra source of information. The workshop series is also open to the interested public, and the sessions are free of charge.

Speakers and Topics of the TP Workshops in 2016/17

May 30, 2017:

- Stefaan De Baets (Senior Counsel, PwC Belgium; former Senior Transfer Pricing Advisor, OECD): One Transfer Pricing Approach and Multiple Transfer Pricing Guidance

September 19, 2017:

- Oliver Wehnert (EMEIA Transfer Pricing Leader, EY Germany): Alignment of Business Models and Transfer Pricing Systems in a Post-BEPS Regulatory Environment

September 21, 2017:

- Gianni De Robertis (EMEIA Transfer Pricing Leader, KPMG Italy): Intra-Group Guarantees and the new OECD Guidance

Academic Conferences

Conference on Procedural and Constitutional Law

The results of several of our research projects are 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 18 and 19, 2016, on „Die Korrektur fehlerhafter Entscheidungen durch die Verwaltungs- und Abgabenbehörden“. Well-known colleagues from other Austrian and foreign universities contributed to the conference. The contributions will be published in a book.

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

This very well-known conference, held from October 16 to 18, 2016, at WU, focused on CJEU case law and presented an overview of recent trends in the current case law in the area of direct taxation: 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 CJEU decisions. They also discussed the background of the cases and their relevance for the future. In the last session, an expert panel provided the audience with interesting insights into recent trends in ECJ Case Law. “Recent Developments at the CJEU in Direct Taxation 2016” was published in summer 2017 with Linde Verlag, Vienna.



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

From January 11 to 13, 2017, the Institute for Austrian and International Tax Law, WU, hosted the fourth Conference “Court of Justice of the European Union: Recent VAT Case Law”. This conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2016. The conference was again met with huge interest by the participants. At the conference, judgments rendered from January 2015 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 two sessions were dedicated to “Efficiency of the EU VAT System: Infringement Procedures, Dispute Resolution and Dispute Prevention” where a great variety of interesting topics were addressed. 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 summer 2017.

7th Viennese Symposium on Corporate Tax Law

On January 18, 2017, the seventh consecutive Viennese Symposium on Corporate Tax Law was held at our university. Professors and researchers from our Institute presented the results of their research on the topic “The EU Anti Tax Avoidance Directive”. The lively and high-level discussion clearly showed how much interest our research results were met with by not only practitioners and scholars but also by students. The lectures given at the symposium are published in a book.

2nd International Conference on Taxpayer Rights

On March 13 and 14, 2017 the Institute for Austrian and International Tax Law hosted the second International Conference on Taxpayer Rights, organized by Nina E. Olson, National Taxpayer Advocate of the United States, Internal Revenue Service. In this era of increased exchange of information between countries the protection of the rights of taxpayers is high on the agenda. The more than 150 participants from 44 different countries debated during eight panel sessions on the different aspects of taxpayer rights: the framework and justification of taxpayer rights, privacy and transparency, the protection of taxpayer rights in multi-jurisdictional disputes, the right to quality service in an era of reduced agency budgets, the role of penalties, the role of intergovernmental actors in furthering and protecting taxpayer rights and the building of trust between tax authorities and taxpayers. Each of the eight panels consisted of leading experts in the field. With more than 40 distinguished speakers from all over the world and lively debates the conference was a great success and was received with great enthusiasm by all participants.

Conference “Tax Law and Accounting”

On April 21 and 22, 2017, the “Wiener Bilanzrechtstage” were held at our university for the fourteenth time. This is a joint activity between our Institute, the Institute for Taxation and Accounting and the Institute for Commercial Law at our university. About 300 practitioners with an interest in academic topics accepted our invitation to attend and participated in a number of very interesting lectures on the general topic “Hybrid-Finanzierung in Bilanz- und Steuerrecht”. The lectures will be published in a book.

4



RESEARCH ACTIVITIES

Wolfgang Gassner Memorial Lecture

On April 24, 2017, the thirteenth memorial lecture in honor of Prof. Wolfgang Gassner was held. Prof. Klaus-Dieter Drüen (Ludwig-Maximilians Universität Munich) gave a presentation on "Wirtschaftliches Eigentum im Steuer- und Bilanzrecht". After this lecture, comments from Prof. Alexander Rust on the topic were met with great interest by the audience. Finally, the "Wolfgang Gassner Wissenschaftspreis 2017" was ceremoniously presented to the awardees.

Conference "Tax Treaty Case Law around the Globe"

This conference alternates on an annual basis between Vienna and Tilburg, and in 2017 it was a "Vienna year" again. It was our turn to host the "Tax Treaty Case Law around the Globe" conference from April 27 to 29, 2017. 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 29 countries presented 45 of the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by vivid discussion. Practitioners and government representatives especially valued and enjoyed the overall benefit of this conference: to be updated about the most recent trends in treaty jurisprudence all over the globe in only two days. The results of the conference will also be published in a book.

24th Viennese Symposium on International Tax Law

On June 26, 2017, the 24th Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). The professors and research staff from our Institute presented the results of their research on the topic "Multilateral Instrument". The focus of this symposium was on the core characteristics of this instrument and its effects on bilateral tax treaties. Thus, the presentations provided a better and deeper understanding of this innovative but complex convention and its practical relevance. The book which is currently being prepared is much awaited by an interested public.

Conference "Implementing Key BEPS Actions: Where do we stand?"

The Institute for Austrian and International Tax Law, WU Vienna, in cooperation with the Doctoral Program in International Business Taxation organized a conference on "Implementing Key BEPS Actions: Where do we stand?" which was held in Rust, Burgenland, from June 29 to July 2, 2017. The conference focused on the implementation of Anti-BEPS measures laid down by the OECD and the EU. More than 100 experts from various jurisdictions from all continents discuss whether and how the single OECD BEPS-Actions and the measures against tax avoidance laid down in the EU Anti-Tax Avoidance Directive are being implemented. The debate also dealt with the significance of changes within the OECD Transfer Pricing Guidelines and discussed other transfer pricing suggestions. In addition the relevance of the multilateral instrument and specific issues regarding tax treaty provisions was examined.

For the fourth consecutive year, the conference was preceded by a "DIBT Doctorate Workshop" on the same topic, which gave selected PhD candidates in this area the opportunity to present their research to the scientific community and to receive valuable



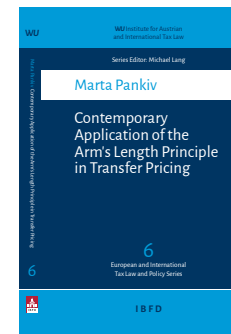
input from renowned academics as well as from fellow PhD candidates. The event was met with much interest and was a huge success. Work is being carried out on the book project which will make the results of the conference accessible to a wider audience.

Annual Convention of the German Taxation Lawyers Association

From September 17 to 19, 2017, the German Taxation Lawyers Association held its annual convention at WU Vienna. This time the general topic was "European Tax Law". The Institute for Austrian and International Tax Law was happy and pleased to host this prestigious event which brought more than 250 experts together for two days packed with intense discussion about tax-legal topics as well as with a glimpse into the Vienna City Center and some of its not so well-known aspects. A reception hosted by the Federal Ministry of Finance at their beautiful historic premises was definitely one of the highlights of this event.

Steuerrechtstag – Austrian Tax Academics Conference

Since 1992, once a year all professors, lecturers as well as teaching and research associates of Austrian institutes for tax law get together to discuss the most current and interesting topics in the field of tax law during Steuerrechtstag. The event is organized every year by a different institute according to the principle of rotation. This time, the Institute for Austrian and International Tax Law invited the members of the other institutes to Frankenfels (Lower Austria) from May 4 to 6, 2017. On behalf of the Institute, Prof. Heinz Jirousek and Christiane Zöhrer gave a presentation on the current issues regarding the Multilateral Instrument (MLI), which was developed by the OECD as a part of the Base Erosion and Profit Shifting (BEPS) project. Prof. Jirousek and Christiane Zöhrer explained not only background, structure and functioning of the MLI, but also presented the opinion of the Austrian tax administration on this highly interesting topic.



Publications
2016/17

4



RESEARCH ACTIVITIES

Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during the academic year of 2016/17. These events aim at encouraging interaction and cooperation between research staff, guest researchers at the Institute and the LL.M. students. These regularly scheduled meetings start with a short lecture by an LL.M. student on recent developments in tax law in their home country followed by a small lunch reception. Our LL.M. students and researchers get to meet and chat in a more informal environment. This format – combining a professional and a social event at 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 in 2016/17

October 13, 2016:

- The changes in TP documentary requirement in Poland – Ewelina Lelito (Polen)

October 27, 2016:

- The Recent development of Japan’s Double Taxation Conventions – Tsutomu Endo (Japan)

November 4, 2016:

- The Cayman Conundrum Unravelling - Nangel Kwong (Australia)

February 2, 2017:

- Hungarian Tax Policies - Anna Peremy (Hungary)

March 2, 2017:

- India: Items which are unique to Indian tax and aspects which are related to non-residents – Arpith Prakasch Jain (India)

May 18, 2017:

- European legislation in the field of direct taxation transposed into Romanian law – Ioana Felicia Rosca (Romania)

Deloitte WU Tax Summit

In the summer term of 2017 our Institute established a new event format: the Deloitte-WU Tax Summit which takes place twice a term. At each event three topics are presented and discussed by staff members both of Deloitte and our Institute. Two weeks in advance practitioners of Deloitte identify topics relevant in their actual consulting business, which are discussed from the research and business perspective.

Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and hypotheses with colleagues and professors. At the Institute for Austrian and International Tax Law we have established a Round Table format, which gives researchers the possibility to discuss their thoughts on a research topic they are working on in an informal yet organized manner. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor or a senior post-doc researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enables the author to 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.



Topics of Round Tables

Rick McDonell, Stuart Gibson	Panama Papers: Present and Future Implications for Tax Administrations
Rick McDonell	Tax Crime Typologies
Viktoria Wöhner	Exchange of Tax Information – Within the Scope of European Data Protection?
Laura Turcan, Isabella Vock, Raffaele Petruzzi, PhD	International Tax Disputes – Current Trends
Pedro Schoueri	Fundamental conflicts of international legal frameworks in the area of Harmful Tax Competition – The Modified Nexus Approach
Karoline Spies	Fundamental freedoms and VAT: The hidden importance of the Credit Lyonnais case
Jonathan Leigh Pemberton	The limitations of CFC rules and alternative defences against profit diversion
Matthias Mayer	Die grunderwerbsteuerliche Differenzbesteuerung bei Anteilsübertragungen
Prof. Servaas Van Thiel	The tax consequences of a possible Brexit
Rick McDonell, Jonathan Leigh-Pemberton, Prof. Jeffrey Owens	Balancing pragmatism and principle; or when to settle and when to go to trial, a discussion of the issues as they arise in civil tax and criminal cases
Patrick Orlet	Unionsrechtliche Anforderungen für CFC-Rules
Ben Walker	The role of the OECD Commentary in Tax Treaty Interpretation
Romero Tavares	Country-by-Country Over-Reporting? National Sovereignty, International Tax Transparency and the Inclusive Framework on BEP
Jonathan Leigh-Pemberton, Alicja Majdanska	Harmful Tax Competition - what does it mean and how does it constrain tax administrations in the EU
Rita Julien	Santander Holdings v. USA and "STARS" transactions: a case study for OECD/G20 BEPS Action 2

Prof. Jeffrey Owens, Porus Kaka	Source vs. Residence
Claire Peng	Location-Specific Advantages: A Sting for MNEs in Transfer Pricing?
Raphael Holzinger	Attribution of Participations to Permanent Establishments
Alexandra Miladinovic	Options under the Multilateral Instrument
Selina Siller, Petra Koch	Die Wegzugsbesteuerung
Rick McDonell	Update on Recent Work on Beneficial Ownership by the EC, the OECD and the Global Forum
Prof. Heinz Jirousek	Recent Developments in International Tax Law
Prof. Jeffrey Owens, Bob Stack	Tax after Stack: The End of an Era!
Svetlana Wakounig	Interpretation of Terms used in the Multilateral Instrument
Robin Damberger	Scope of the Multilateral Instrument
Nadine Oberbauer	Die Auswirkung einer „Beihilfe“ auf das Element der Niedrigbesteuerung gem § 10 Abs 4 sowie § 12 Abs 1 Z 10 KStG
Draga Turic/Stephanie Zolles	Unternehmensfremde Zwecke und die 10 %-Grenze für den Vorsteuerabzug in § 12 Abs 2 Z 1 UStG
Hans Peter Gradwohl	Berechnung des Anrechnungshöchstbetrages bei der Gruppenbesteuerung
Florian Navisotschnigg/Raffaele Petruzzi, PhD	BEPS and EU requirements for Country-by-Country Reporting
David Orzechowski	Tax Treaties between the OBOR Countries
Andreas Langer	The legal relevance of the minimum standard within the OECD/BEPS Project in the MLI
Nathalie Bravo	Future Changes of "Covered Tax Agreements" and of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS
Sriram Govind	The Relationship Between Tax Treaties and the Multilateral Instrument: Compatibility Clauses in the Multilateral Instrument
Tarcisio Magalhaes	GAARs as a Key Element of tax Systems in a Post-BEPS World? An Alternative View from the South
Christiane Zöhrer	Contribution Multilateral Instrument: Notifications and Consolidated Versions
Benedikt Hörtenhuber/Raphael Holzinger	Veranlagung verstorbener Steuerpflichtiger
Prof. Jeffrey Owens/ Jonathan Leigh Pemberton/ Julia de Jong/ Raffaele Petruzzi, PhD	Blockchain - A potential to transform international tax arrangement
Pedro Schoueri	EU – US trade and investment treaties and their direct tax implications
Ricardo Rodrigues	Fairness in the international tax regime: neorealist, neoliberal and cognitivist lessons
Attya Waris	The Challenges facing the Implementation of Transfer Pricing Rules and the Proposed BEPS Action 13 Recommendations in Kenya

4



RESEARCH ACTIVITIES

OECD Archives

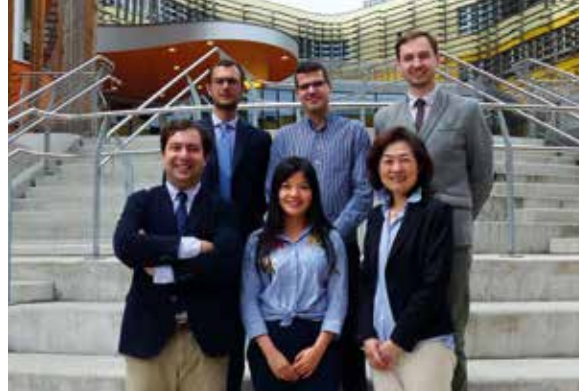
The minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted, provide valuable information about the intention of the drafters for researchers in tax treaty law. Until now, these documents have been available only in Paris or Florence where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada, the University of Piacenza and the University of Sydney, Sydney Law School. Together, we have copied, scanned, digitalized and uploaded these documents to the Internet, in order to make them available to researchers all over the globe. In addition to the materials present in the database, in cooperation with the Maastricht University, Maastricht Centre for Taxation, an article-by-article overview of all online documents complements the research tools on the website (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.

Funded Research Projects

In the academic year 2016/17, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, the Austrian Academy of Sciences, the Austrian Chamber of Commerce, Eurasia Pacific Uninet, the European Union, Ludovici & Partners, the Research Council of Norway, the EY-Stiftung e.V., Christian Doppler Research Association, Siemens Integrity Initiative, Vertex, Festo Fellow and The Austrian Academy of Sciences.

Funded Research Projects

- Tax and Good Governance
- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- International Tax Coordination
- Sustainable Tax Governance in Developing Countries through Global Tax Transparency
- DK Doctoral Program in International Business Taxation (DIBT)
- The Importance of Arbitration Clauses for CEE Countries
- Legal Succession
- BEPS and Double Taxation Conventions
- The Emerging of General Anti-Avoidance Rules
- Arbitration and the BEPS Project – Implications for the Double Tax Treaty between Austria and Poland
- CD Laboratory for Transparency in International Tax Law
- Taxation of Non-Residents
- Permanent Establishments and Value Added Tax
- Double Non Taxation
- Global Value Chains and Transfer Pricing
- Fiscal State Aid and the Role of National Judges
- Tax Barriers to the New Silk Road
- Fundamental conflicts of international legal frameworks in the area of Harmful
- Tax Competition: The Modified Nexus Approach
- A Multilateral Instrument for Updating the Tax Treaty Network



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 the academic year 2016/17, we had 8 visiting professors from abroad in the standard program and 34 in our LL.M. International Tax Law program. Furthermore, in the academic year 2016/17, we were proud to host 33 guest researchers from 20 different countries, who stayed for 90 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.

- ALTAS Soner, TURKEY, Small & medium sized enterprises in the EU, support for financing the SMEs
- BONDEGAARD Anne Sofie Højrup, DENMARK, Hybrid Entities in a Danish Tax Law Perspective
- DIMITROVA Slavka, SPAIN, Tax Consumables for the investments protection in the EU (BITS & free trade agreements)
- DUFF David, CANADA, Tax Treaty Case Law
- ENE Marilena, ROMANIA, Good Governance; the role of VAT
- FAZIO Adriano, ITALY, The tax rulings in the Italian legal framework: a comparative analysis with similar figures in some foreign tax jurisdictions
- GADZO Stjepan, CROATIA, Taxation of multinational companies and EU state aid saga
- GÓMEZ Requena José Ángel, SPAIN, Recharacterisation of controlled transactions which involve intangible assets
- GRUCHOT Maciej, POLAND, The taxation of composite services: VAT perspective in EU and Polish law
- HAMADA Akiko, JAPAN, Recent problems in Transfer Pricing Taxation
- KINGMA Sieb, NETHERLANDS, Global Tax Policy after BEPS
- LU Ye (Amanda), CHINA, International Tax Law
- MAGALHAES Tarcisio Diniz, BRAZIL, Democratic Postnational Tax Law
- MARTÍNEZ SÁNCHEZ César, SPAIN, National wealth taxes and exchange of information for tax purposes
- MEYER Alexander, AUSTRALIA, Tax and Good Governance
- MOLDOKMATOV Ulanbek, KYRGYZSTAN, Improvement of administration of indirect taxes after Kyrgyzstan joined the Customs Union, on the experience of Austria
- MUCCHIARIELLO Andrea, ITALY, Indirect Taxation
- NGWENYA Lindelwa, SOUTH AFRICA, Tax and Good Governance
- NIESTEN Hannelore, BELGIUM, allocation of tax benefits to cross-border economically active EU-persons
- OLIVARES OLIVARES, Bernardo D., SPAIN, the issues concerning the tax-related personal data exchanges covered by the Council Directive 2011/16/EU of 15 Feb 2011 on administrative cooperation and its subsequent modifications
- PALAZZI Pamela, ITALY, Transfer pricing: mechanisms for preventing and solving tax litigation in the European Union. Impact on economic freedom and internal market
- SCHMITT Antônio, BRAZIL, The Duty of Fiscal Transparency
- SCREPANTE Mirna, ARGENTINA, Tackling multilateral non-taxation in IP tax structures; A new approach
- SERRAT Marina, SPAIN, Taxpayers Fundamental Rights within the Framework of Global Transparency Tax Policies
- SHVED Yuliya, BELARUS, VAT in International Relations
- ŠINDELÁŘ Michal, CZECH REPUBLIC, Current issue of audit market focusing on audit quality – the oligopoly on audit market
- SZCZEPAŃSKI Jan Karol, POLAND, "Dualism" in international tax law
- SZWAJDLI Paweł, POLAND, Boundaries of the negative harmonization of direct taxes in EU
- TYUTYURYUKOV Vladimir, RUSSIA, Tax treaties and the NSR
- WILKIE Scott, CANADA, Transfer Pricing
- ŽIVKOVIĆ Lidija, CROATIA, Issues stemming from Serbian GAAR and the PPT as a choice for the future
- ZUBIMENDI Alejandro, SPAIN, Double Non-Taxation as a Result of Hybrid Instruments

4



RESEARCH ACTIVITIES

Outgoing Researchers

Prof. Pasquale Pistone gave lectures at the Gabriel Moreno University of Santa Cruz (Bolivia), at the Universities of Bari, Palermo, LUISS-Rome and Salerno (Italy), at the University of Amsterdam (Netherlands), at the Ural State Law University (Russia), at the University of Cape Town (South Africa), at the University of Zurich (Switzerland), Harvard University (United States) and at the University of Montevideo (Uruguay).

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

Prof. Alfred Storck lectured in post graduate Tax programs: LL.M International Tax Law at the University of Zurich (Switzerland), Executive Master of Laws (LL.M.) in International Taxation at the University of Liechtenstein and at the Singapore Tax Academy.

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 Belgium, Germany, The Netherlands, Singapore, the USA. 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

August 2016 – May 2017

- Dr. Daniel W. Blum: New York University School of Law, USA

November 2016 – March 2017

- Viktoria Wöhler: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

December 2016

- Alicja Majdanska: IBFD Amsterdam, The Netherlands

January 2017 – March 2017

- Dr. Karoline Spies: Université catholique de Louvain, Louvain-La-Neuve, Belgium

February 2017

- Rita Julien: Washington University School of Law in St. Louis, Missouri, USA

April – May 2017

- Dr. Kasper Dziurdz: Munich, Max Planck Institute for Tax Law and Public Finance, Germany

August – October 2017

- David Orzechowski: Financing for Development Office, Department of Economic and Social Affairs, United Nations Headquarters, New York, USA

August – November 2017

- Andreas Langer: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

August – December 2017

- Dr. Caroline Heber: Jean Monnet Center New York University, USA



5

DISSEMINATING OUR KNOWLEDGE

Engaging with International Academic Institutions

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch and Prof. Claus Staringer serve as members of the Board. Prof. 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, of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants, and of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and member of the Scientific Advisory Board of the Leibnitz ScienceCampus MaTax. Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the EU Task Force of the CFE (Confédération Fiscale Européenne).

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

Prof. Jeffrey Owens is the 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.

Book Series, Tax Journals

In the academic year 2016/17 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. The Institute has continued publishing a book series with the IBFD. Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of the "Series on International Taxation" presently comprising of 102 volumes; he has also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law which he founded 26 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 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.

Prof. Alexander Rust is a member of the editorial board of the Dutch tax journal "Inter-tax" and of the German tax journal "Internationale Steuer-Rundschau". He also serves on the advisory board of the Austrian journal "Spektrum der Rechtswissenschaft" and is editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance". Prof. Alfred Stork is a member of the editorial board of the new released (February 2017) tax journal "Transfer Pricing International", which is the first transfer pricing journal in German.



DISSEMINATING OUR KNOWLEDGE

Maintaining Lifelong Relationships with Students, Graduates and Other Practitioners

A major priority is the conservation of relationships with students, graduates and other practitioners. Twelve years ago, a database was created containing contact details for our students, in order to give them as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters in German and English to over 12,000 people as well as our magazine TAX LAW WU on a quarterly basis to provide up to date information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures.

Helping Practitioners Search for Literature and Case Law

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

Contacts with Academics and Practitioners from around the World

Teaching in Beijing and Xiamen

Within the framework of Austrian-Chinese Tax Research Network, a Viennese delegation gave a five-day course in Beijing to fourth year undergraduate students and first year master students from PKU/CUFE from June 5 to 9, 2017. The lectures – as in the last four years – focused on tax treaty law and basic case studies. Moreover, a further Viennese delegation held the fourth Summer School of International Tax Law at Xiamen University from July 17 to 21, 2017. The lectures dealt with recent cases of tax treaty law and were followed by a critical discussion of the OECD BEPS Project. In addition, one day before the Summer School, Xiamen University organized an international conference on the "Comparative perspectives on legal issues related to CRS-MCAA under the BEPS project". Researchers of the Institute contributed to the discussions at the conference by giving three presentations on the exchange of financial information, tax rulings and CbCR within the EU. The Institute for Austrian and International Tax Law also organized a conference on "Emerging Challenges to China's International Tax Arrangements" relating to the New Silk Road on May 9 to 10, 2017, at the WU. Moreover, the first meeting of the "BRI International Tax Policy Forum" was held from June 12 to 13, 2017, in Beijing, jointly organized with Peking University Tax Law Center and Central University of Finance and Economics Beijing (CUFE).

European Doctorate Seminar in Tax Law

From February 17 to 20, 2017, a seminar on European tax law jointly organized by the Universities of Leiden, Uppsala and WU, took place in Vienna. 24 participants from all



over the world discussed case studies on tax treaty law. Additionally, a poster session was organized so that the doctoral students could exchange ideas on their research projects. In addition to the core program, the participants were able to socialize at a cocktail reception and an evening at a Viennese Heurigen.

CEE Vienna International Tax Law Summer School

From July 10 to 14, 2017, the CEE Summer School on International Tax Law was organized for the ninth 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 29 selected full-time students were offered free participation in the program. Welcome receptions sponsored by LeitnerLeitner, EY and Henkel were organized to encourage contacts between students, lecturers and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Borealis, EY, Henkel, LeitnerLeitner, Siemens and UniCredit.

Vienna Certificate in Transfer Pricing

The Vienna Certificate in Transfer Pricing is awarded to experts who complete two excellent courses with a high-class case study as well as a technical paper supervised by the Managing Directors of the WU Transfer Pricing Center. The Certificate targets at professionals around the world who want to build or broaden their knowledge in transfer pricing. Participants are typically tax and transfer pricing advisors (accountants, economists and lawyers), in-house tax and finance employees of international companies, government officials and academics. The certificate was awarded to the first alumnus, Peter Van Rompaey, for his publication "Abnormal or benevolent advantages received assessed against the double tax treaties and the transfer pricing principles."

Vienna Certificate in Double Tax Treaties

The Vienna Certificate in Double Tax Treaties is offered to tax treaty experts who complete two excellent courses with a high-class case study, as well as a technical paper supervised by the professors of the Institute for Austrian and International Tax Law at WU. Ideally, all four parts should be taken within one year. The Certificate is aimed at tax practitioners who want to gain intense practical knowledge of double tax treaties provided by leading researchers and practitioners.

Corporate Tax Lunch

On November 15, 2016, and on April 25, 2017, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted a working lunch for corporate tax directors who exchanged their views on current development in international tax law among themselves and with the professors of the Institute.

Information Evenings

The Institute organized, together with the Chamber of Public Accountants, two Information Evenings on March 27 and September 25, 2017. The topics were "Where does the International Tax Law go? – Current issues from a practical perspective" and "Current Developments in International Tax Law".

Tax Treaty Courses

Seminars were held on tax treaty law (January 16 to 21 and June 22 to 24, 2017), where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law.

Keep Discovering



Borealis is a leading provider of innovative solutions in the fields of polyolefins, base chemicals and fertilizers. With its head office in Vienna, Austria, the company currently has around 6,600 employees and operates in over 120 countries. Borealis generated EUR 7.2 billion in sales revenue and a net profit of EUR 1,107 million in 2016. Mubadala, through its holding company, owns 64% of the company, with the remaining 36% belonging to Austria-based OMV, an integrated, international oil and gas company. Borealis provides services and products to customers around the world in collaboration with Borouge, a joint venture with the Abu Dhabi National Oil Company (ADNOC).



Keep Discovering

www.borealisgroup.com/jobs



Endlich
entfalten.

Wir finden: Theorie ist gut. Praxis ist besser. Entfaltung am besten!

Wenn Sie das auch denken, dann sind Sie bei TPA genau richtig. Denn hier sind Sie in ganze Projekte involviert, wir bieten Ihnen ein breites Spektrum an Wissen und Sie lernen unterschiedliche Themenbereiche kennen.

Ihr erster Schritt zur Entfaltung: karriere.tpa-group.at
Steuerberatung | Wirtschaftsprüfung | Unternehmensberatung



Sie wollen Teil eines erfolgreichen, international tätigen Unternehmens werden?

Dann sind Wir genau richtig!
Mit unserem One Stop Shop und umfangreichem
Leistungsportfolio bieten wir unseren Klienten
maßgeschneiderte Lösungen:

Wirtschaftsprüfung, Gutachten

freiwillige und gesetzlich vorgeschriebene Jahresabschlussprüfungen, Sonderprüfungen, Prüfungen im öffentlich-rechtlichen Bereich

Unternehmensberatung

Gewinnmaximierung, Investitionsrechnung, Finanzplanung, Liquiditätssteuerung

Corporate Finance

Unternehmensgründung, Mergers & Acquisitions, Venture Capital

Internationale Steuerberatung

steueroptimale Konzern- und Holdingstrukturen, Vermeidung von Doppelbesteuerungen, Verrechnungspreise

Buchhaltung, Bilanzierung, Personalverrechnung

Führung des Rechnungswesens, Kontakte zu Sozialversicherung und Finanzämtern

Reporting

quartalsweise und jährlich nach IFRS/US-GAAP

BF Consulting Wirtschaftsprüfungs-GmbH

Mariahilfer Straße 32
1070 Wien, Österreich

Telefon +43-1-522 47 91
Fax +43-1-522 47 911

E-Mail office@bf-consulting.at
Internet www.bf-consulting.at

LBG Österreich

Steuerberatung • Wirtschaftsprüfung • Consulting

persönlich beraten - österreichweit.



LBG Österreich ist ein führendes, österreichweit tätiges Unternehmen im Bereich Steuerberatung, Wirtschaftsprüfung, Consulting. Wir beraten Unternehmen vielfältigster Branchen, Rechtsformen und Unternehmensgrößen – Familienunternehmen, Personen- und Kapitalgesellschaften, Einzelunternehmer, Freie Berufe, mittelständische Unternehmensgruppen, private und öffentliche Institutionen, Vereine, Verbände sowie international tätige Unternehmen. Bei LBG leisten 500 Mitarbeiter/innen an 30 Standorten mit vielfältigen Talenten, Erfahrungen und Fachwissen begeisternde Arbeit.

Es erwartet Sie ein attraktiver Aufgabenbereich mit interessanten fachlichen Herausforderungen, selbstständiges Arbeiten in einem erfolgreichen und sympathischen Team, vernünftige Arbeitszeiten, direkter Klientenkontakt sowie gezielte Unterstützung Ihrer laufenden Aus- und Weiterbildung an der „LBG Akademie“, der „Akademie der Wirtschaftstreuhänder“ und in ausgewählten, externen Seminaren sowie laufender fachlicher Erfahrungsaustausch.

Auf dem Weg zum/zur Steuerberater/in unterstützen wir Sie mit einem Bildungsbudget und Extra-Lernurlaub zur Prüfungsvorbereitung.

Ihre Perspektive: Die Beratung einer vielfältigen Klientel, Teamführung und Partizipation am wirtschaftlichen Erfolg, eingebettet in das professionelle, fachliche und organisatorische Umfeld eines österreichweit führenden Beratungsunternehmens. Fachwissen, Beratungskompetenz, Klientenorientierung, unternehmerisches Handeln und Teamgeist eröffnen Ihnen den Weg bis hin zur Partnerschaft. Interessiert?

Sprechen Sie mit uns über Ihre Karriere bei LBG! Für Ihre Fragen steht Ihnen gerne Frau Nina Wandl, MA (Human Resources) zur Verfügung! Kontakt: ☎+43 (0)1 53 105 – 1406 oder ✉ karriere@lbg.at
Vertraulichkeit ist selbstverständlich!

Interessante Initiativbewerbungen sind willkommen.



LBG Österreich

Burgenland • Eisenstadt • Großpetersdorf • Mattersburg • Neusiedl/See • Oberpullendorf • Oberwart • **Kärnten** • Klagenfurt • Villach • Wolfsberg
Niederösterreich • St. Pölten • Gänserndorf • Gloggnitz • Gmünd • Hollabrunn • Horn • Korneuburg • Mistelbach • Neunkirchen • Waidhofen/Thaya
W: Neustadt • **Oberösterreich** • Linz • Ried • Steyr • **Salzburg** • Salzburg-Stadt • **Steiermark** • Graz • Bruck/Mur • Leibnitz • Liezen • **Tirol** • Innsbruck • **Wien**

Steuerberatung • Bilanz • Buchhaltung • Personalverrechnung • Gutachten • Prüfung • Unternehmensberatung www.lbg.at

beograd
bratistava
budapest
linz
ljublana
praha
salzburg
sarajevo
wien
zagreb
zürich
bucuresti
praha
sofia
warszawa

kooperation

leitnerleitner
wirtschaftsprüfer steuerberater

karrierestart

aufbruch in die
neue generation
der steuerberatung



Maria Schlagnitweit, Partnerin
Christoph Kneidinger, Manager

Unsere Klienten sind vielfältig.
Genauso sind es unsere maßgeschneiderten Lösungen.
Unsere Projekte sind herausfordernd.
Unsere Aufgaben daher abwechslungsreich
und spannend.
Unsere MitarbeiterInnen sind hochmotiviert.
Die Entwicklungsmöglichkeiten daher breit.

Wir suchen engagierte Talente!
Arbeiten Sie bereits während des Studiums oder
nach Abschluss in einem unserer Teams mit. Heraus-
fordernde Projekte und spannende Aufgaben bieten
Ihnen die Chance sich einzubringen und zu unserem
Erfolg beizutragen. Wir unterstützen Sie, sich zu
unternehmerisch denkenden Persönlichkeiten und
Sparring Partnern für unsere Klienten zu entwickeln.

Im Mittelpunkt stehen dabei ständige Weiterbildung
und Ihre persönliche Entwicklung. Gleichzeitig bie-
ten wir ausreichend Flexibilität, um Familie und
Beruf zu vereinen.

Wir freuen uns auf Ihre Bewerbung.



www.leitnerleitner.com

LeitnerLeitner
Wirtschaftsprüfer Steuerberater
4040 Linz, Ottensheimer Straße 32 **A**
karriere.linz@leitnerleitner.com **E**
5020 Salzburg, Hellbrunner Straße 7 **A**
karriere.salzburg@leitnerleitner.com **E**
1030 Wien, Am Heumarkt 7 **A**
karriere.wien@leitnerleitner.com **E**

TRANSFERPRICINGMANAGEMENT

Solutions for international SMEs and tax professionals

Masterfile | Countryfile | CbC-Reporting
Arm's Length Test & Benchmarking
Value Chain Optimization
Software Application
Profit Split Models



GTP® GlobalTransferPricing
Business Solutions

For more information
www.GlobalTransferPricing.com



Wir bieten Ihnen hervor-
ragende Perspektiven,
spannende Aufgaben und
die Möglichkeit, Ihren ganz
eigenen Weg zu gehen.
Bei KPMG steigen Sie
direkt in den Beruf
und in Ihr Team ein.

Audit Tax Advisory

kpmg.at/karriere



Henkel, operating in three business units **Laundry & Home Care**, **Beauty Care** and **Adhesive Technologies**, is a German DAX-30 listed company and holds globally leading market positions both in the consumer and industrial sector today. With almost 50,000 employees from more than 120 nations worldwide, our vision is to become a global leader in brands and technologies. Henkel offers outstanding international career opportunities to students and young professionals who strive for best in class performances. You are interested in **international taxation, transfer pricing, tax reporting, tax risk management, tax compliance and working on cross-border projects in an international team or in Global Trade comprising international customs compliance, risk management and Trade planning?** You are a fast learner with strong analytical and critical thinking skills, self-dependent and a top student in your class? Then we are interested in getting to know you.

Henkel AG & Co. KGaA,
c/o Janine Wilker, FTG – Finance Tax Group, E-Mail: janine.wilker@henkel.com



IMPRINT

Copyright:

Institute for Austrian and International Tax Law
WU – Vienna University of Economics and Business
1020 Wien, Welthandelsplatz 1, Building D3
Phone: 0043 (1) 313 36 5838
E-Mail: sabine.schnetzinger@wu.ac.at

Content:

Prof. Michael Lang
Prof. Alexander Rust
Prof. Josef Schuch
Prof. Claus Staringer
Maria Wimmer
Sabine Schnetzinger

Layout and design:

kreativ · Mag. Evelyne Sacher-Toporek, Wien

Print:

Druckerei Gerin, Wolkersdorf im Weinviertel

