

# Institute for Austrian and International Tax Law Vienna Report on Academic Activities 2022/23

**WU**  
WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS





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## PREFACE

This report presents the activities of the Institute for Austrian and International Tax Law during academic year 2022/23, which started on October 1, 2022, and ended on September 30, 2023. It was a very successful year for our Institute and for the team as a whole.

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

We are pleased to be able 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 efficiently and usefully.

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

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Michael Lang

Alexander Rust

Josef Schuch

Karoline Spies

Claus Staringer

Rita Szudoczky

Pasquale Pistone

Jeffrey Owens

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Director, WU Tax Law Technology Center	6
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# STAFF

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## Visiting Professor

Prof. Daniel Blum

## Honorary Professors

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## Director, WU Global Tax Policy Center

Prof. Jeffrey Owens

## Managing Director, WU Transfer Pricing Center

Dr. Raffaele Petruzzi

## Director, WU Tax Law Technology Center

Prof. Robert Risse

## Program Leader, Cooperative Compliance

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 (Professor at the University of Vienna)  
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 Novak, Julian Rabensteiner, Emilia  
 Sarcevic, Diana Sikora, Elias  
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 (eAssistant)  
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 Leon Haas, Julian Mauerhofer,  
 Julian Rabensteiner, Annina  
 Schwärzli, Diana Sikora, Antonia  
 Surböck, Elias Weinberger, Daniel  
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 Ulrika Sundin Speer  
 Maria Wimmer





## STAFF

### Fulbright Chair at the Institute for Austrian and International Tax Law

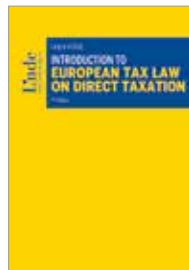
Between February and June 2023, Professor Reuven S. Avi-Yonah from Michigan Law School, USA, held the Fulbright chair at the Institute for Austrian and International Tax Law. He is an expert on corporate and international taxation and has a long-standing connection to the Institute. Moreover, he is a member of the American College of Tax Counsel, as well as an international research fellow at the Oxford University Centre of Business Taxation. He has also worked as a consultant in the Office of Tax Policy of the U.S. Department of the Treasury, and as a professor at both Harvard University and Boston College. In the field of tax law, Prof. Avi-Yonah has already published a significant number of academic works, of which the most noteworthy include "Advanced Introduction to International Tax Law" (Elgar, 2019) and "Global Perspectives on Income Taxation Law" (Oxford University Press, 2011).

During his stay, he was involved in teaching activities, conferences and other scientific events. On April 27, 2023, Prof. Avi-Yonah delivered an Honorary Lecture on the topic "A Multilateral Tax Treaty: Historical Origins and Future Prospects".

### The Tax Practice Advisory Council at our Institute

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

The members of our Tax Practice Advisory Council are: Alessandro Bucchieri (Enel Group), Paolo Ludovici (Gatti Pavesi Bianchi Ludovici), Prof. Guglielmo Maisto (Maisto e Associati), Dr. Arne Schnitger (PwC), Dr. Thomas Töben (Schnittker Möllmann Partners), Monique van Herksen (Simmons & Simmons), and Charlotte Winzer (The Procter & Gamble Company).



Publications  
2022/23



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## TEACHING

### Teaching Activities in the Standard Program

The basic course "Introduction to Tax Law" is mandatory for most students enrolled in the standard programs at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In academic year 2022/23, about 1100 students took exams for this course.

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

For the English-language Bachelor Program in Business and Economics, our Institute offers the mandatory course "Law, Economics and Business". Since academic year 2020/21, we have also offered the specialization "International and European Tax Law". This specialization of six courses covers the most relevant areas in international tax law.

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



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

Both Master Programs provide mandatory courses in tax law. In "Business Tax Law", the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "Tax Treaty Law" deals with the application of double taxation conventions. In the course "Foreign Tax Law", held by international visiting professors, students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In academic year 2022/23, the following guest professors held lectures in "Foreign Tax Law": Prof. Reuven Avi-Yonah (USA), Prof. Joseph Clifton Fleming (USA), Prof. Christiana HJI Panayi (Cyprus), Prof. Stephanie Hoffer (USA), Prof. John Prebble (New Zealand), Prof. Edoardo Traversa (Belgium), Prof. Kerrie Sadiq (Australia), Prof. Louis Schoueri (Brazil), Richard Stern, PhD (USA), Prof. Van Thiel (Belgium), and Prof. Yan Xu (China). Finally, our Institute offers an "Advanced Seminar on Tax Law" course. Students may choose "Simulated Tax Treaty Negotiations", where students from WU and the University of Amsterdam or São Paulo negotiate a fictitious double taxation treaty between their countries via a video conference, "Transfer Pricing in Multinational Companies", "Seminar on European Tax Law", "Seminar on Recent Developments in European and International Tax Law", "Seminar on Business Tax Law in the Form of Simulated Client Meetings", "BFG Moot Court" or "BEPS (Base Erosion Profit Shifting) and other OECD and EU Initiatives against Aggressive Tax Planning". For Master Program students with a special interest in VAT, the Institute provides an elective course on "Deepening in VAT".

In addition to the abovementioned courses, students on the Master Program Taxation and Accounting are required to take the following courses in tax law: "Tax Policy" and

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## TEACHING

“Corporate Tax Law”, which focuses on special subjects within corporate tax law. Students may choose between “Deepening in VAT” and “Transfer Pricing in Multinational Companies”. On the Master Program Finance and Accounting, our Institute offers a mandatory course in “Corporate Tax Law for Finance and Accounting”.

Each student on either Master Program is required to prepare a Master thesis that demonstrates their ability to independently treat a topic with the help of academic research methods. Ambitious students are invited to write a tax-related Master thesis at our Institute. A total of 17 Master theses were approved at our Institute in academic year 2022/23.

### Tax Law Courses

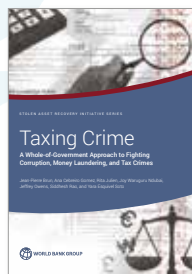
Course	Number of Students in 2022/23
Introduction to Tax Law (6 courses)	1101
Basic Topics in Tax Law (28 courses)	585
Seminar on Advanced Topics in Tax Law (6 courses)	481
Law, Economics and Business	240
European Tax Law (2 courses)	16
Procedural Tax Law (2 courses)	52
Digitalization and Tax Law (2 courses)	34
Introduction to Transfer Pricing	15
EU Tax Policies in the Field of Direct Taxation	14
Tax Law in Practice	15
International Tax Law (2 courses)	29

Tax Treaty Law (3 courses)	418
Business Tax Law (2 courses)	278
WU-BMF Seminar Business Tax Law	57
Seminar Business Tax Law	45
Transfer Pricing in Multinational Companies	37
Deepening in VAT	54
Issues in U.S. International Tax Law and Policy	28
Tax and Development	26
Jurisprudential Perspectives of Taxation Law	30
Introduction to Common Law From a Tax Law Perspective	29
Tax Obstacles to International Economic Activity	17
U.S. Tax Theory and Cross-Border Transactions	33
VAT/GST in Asia-Pacific Countries	30
Quo Vadis EU Corporate Tax Law	44
Introduction to US International Taxation	41
Democracy and Taxation in Europe: A Comparative and EU Law Approach	28
WTO and Taxation	31
Brazilian Tax Law	30
Australian Taxation - Characteristics and Challenges of a Common Law System	26
Corporate Tax Law for Finance and Accounting (2 courses)	145
Simulated Tax Treaty Negotiations (2 courses)	26
Seminar on European Tax Law	12
Colloquium on European and International Tax Law (2 courses)	21



## Books for Students

Our Institute provides the materials required for these courses as well as guidance for students. Provided books include: "Introduction to European Tax Law on Direct Taxation" (seventh edition, published by the professors Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alexander Rust, Georg Kofler, and Karoline Spies), "Introduction to Double Taxation Conventions" (third edition, published by Prof. Michael Lang), and "Praxisfälle Steuerrecht 3" (third volume, published by Prof. Caroline Heber and Prof. Daniela Hohenwarter-Mayr). Furthermore, the 21st edition of our book "Einführung in das Steuerrecht" (edited by the professors Georg Kofler, Michael Lang, Alexander Rust, Josef Schuch, Karoline Spies, and Claus Staringer) was published. Based on this German-language textbook, the fourth edition of the English counterpart "Introduction to Austrian Tax Law" (edited by Kurt Ubelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman, and Dr. Erich Schaffer) is available.



Publications  
2022/23

## Special Activities Offered to Students

### WU Winning Team at the International and European Tax Moot Court 2022/23

In 2023, the team of our Institute once again delivered an outstanding performance at the 19th edition of the International and European Tax Moot Court. The students were able to win the competition and also won several individual prizes (Best Pleading Team, Best Pleading Team Applicant, Best Memorandum of the Defendant und Best Individual Applicant (Mohamed Hemdan)). After pleading against the University of Bergamo (Italy) and KU Leuven (Belgium) in the qualifying rounds, our team competed against the Universities of Maastricht (Netherlands) and Heidelberg (Germany) in the round of the last six. In the final, the students pleaded against the University of Virginia (US). KU Leuven organized the competition in cooperation with IBFD.

A Moot Court is a fictitious court, where teams of students play the roles of applicant and defendant. Prof. Claus Staringer and Michael Gleiss supported and supervised our students (Manuel Dachs, Dominik Dorner, Mohamed Hemdan, and Victoria Schwab). Furthermore, the participants enjoyed language training provided by Kurt Ubelhoer and may now write their Master or Bachelor theses based on the topics they worked on throughout the competition.

### EUCOTAX

Every year, six of our Institute's best students participate in the EUCOTAX program (European and US Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Université Paris 1 Panthéon-Sorbonne), Uppsala (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit

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## TEACHING

Leuven), Washington DC (Georgetown University), Budapest (Corvinus Egyetem), Rome (LUISS Guido Carli), Osnabrück (Universität Osnabrück), Lodz (Uniwersytet Łódzki), Warsaw (Uniwersytet Warszawski), Zürich (Universität Zürich), St. Gallen (Universität St. Gallen), Valencia (Universitat de València), and Vienna (WU). In academic year 2022/23, the EUCOTAX Wintercourse was held in Uppsala from April 13 to April 20, 2023. The general topic was “Legitimacy of Tax Rules”. Prof. Rita Szudoczky, Stefano Castagna, and Markus Mittendorfer supported and supervised our students (Carina Prühlinger, Rüdiger Grabmayr, Rosa Glunz, Sabrina Huss, Sarah Sellnar, and Madalina Popescu). Finally, during the EUCOTAX Wintercourse, the students from all fourteen EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects, but also many new friends from different parts of the world.

The student teams for the Moot Court and EUCOTAX Wintercourse 2023/24 were selected in June 2023.

### Semester Opening and Closing, Master Welcome Reception

With almost 21,500 students, WU is a very large university. One of the Institute’s priorities is therefore to establish close relationships with our students. Several initiatives have been taken to achieve this goal.

We celebrate both the beginning and the end of the terms together with our students. The “Semester Openings” of both the fall and summer terms were organized together with Deloitte and provided an excellent opportunity to meet and greet students in a casual setting. The “Semester Closings” of the fall and summer terms were celebrated with TPA at the Institute in an informal atmosphere, and the “TPA Best Presentation Award” was conferred on the best students of the seminar “Advanced Topics in Tax Law”.

We also invite all new students on the Master Program “Taxation and Accounting” to a Welcome Reception. In addition to presenting the regular lecture program, we familiarize them with our research facilities in the library and offer them the opportunity to participate in special activities in teaching and research. This year’s Welcome Reception was organized together with Deloitte.

- Semester Openings: October 12, 2022, and March 15, 2023
- Master Welcome Reception “Taxation and Accounting”: October 18, 2022
- Semester Closings: January 19, 2023, and June 22, 2023

### Career Prospects for Students

On December 12, 2022, our Institute invited students to attend a panel discussion together with BDO, Deloitte, Grant Thornton Austria, ICON, KPMG, LeitnerLeitner, and Mazars Austria on the future of the profession of “tax adviser”. The students had the opportunity to talk to experienced practitioners about current and future issues and developments within this career path.

Another panel discussion was held on May 8, 2023, to discuss career prospects for our students in law firms. Binder Grösswang, bpv Hügel, CMS, Die Wirtschaftskanzlei, Freshfields Bruckhaus Deringer, and Leitner Law assigned members to the panel. After the panel discussion, students were invited to a cocktail reception, where they were able to continue discussions on an informal and individual basis.



### Speakers and Topics of the Colloquium Series in Academic Year 2022/23

October 17, 2022

- Błażej Kuźniacki (Amsterdam Law School): European Union Law and Global Investment Regime: Unshell Proposal as a Next (Mis)Step of the EU Against Investment Treaty Arbitration?
- Marcel Tschatsch (PwC Tax Partner): Challenges of the EU Unshell Directive

November 28, 2022

- Alfredo García Prats (University of Valencia): The Legitimacy of Tax Systems and the "New" International Tax Order
- Walter Vigo, (Unicredit): Preliminary Comment of the Draft Directive for Preventing the Misuse of Shell Entities (Unshell)

January 16, 2023

- Lukasz Stankiewicz (Jean Moulin Lyon III University): Beneficial Ownership, PPTs and the Derivative Benefits Problem. Some Thoughts on the French 2022 Planet Case and Beyond
- Aurelio Massimiano (Maisto e Associati): Ramifications of TP Secondary Adjustments

March 20, 2023

- Chris Evans (Emeritus Professor at UNSW Sydney): What Happens When You Die? Resurrecting the Death Duties Debate
- Thomas Töben (YPOG): Place of Management: Do Uncertainties Justify Criminal Tax Investigations?

April 24, 2023

- Kerrie Sadiq (Queensland University) and Richard Krever (University of Western Australia): Plus ça change, plus c'est la même chose: The remarkable Persistence of International Tax Norms over a Turbulent Century
- Paolo Ludovici (Gatti Pavesi Bianchi Ludovici): Investment Management Exemption and Other Tax Implication of Funds Operation in EU

June 5, 2023

- Christoph Wissmann (Procter & Gamble): Cross-border Workers: Revision of the French-Swiss Double Tax Treaty and Implications for Companies
- Alessandro Bucchieri (Enel Group): Sustainable Finance and Transfer Pricing Implications – How to Handle the "Greenium"?

### Colloquium on European and International Tax Law

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

### Seminar in Cooperation with EY

The seminar on Austrian and International Business Tax Law took place again in the fall term of 2022/23 in cooperation with EY. Under the supervision of Prof. Alexander Rust, Master students had the possibility to explore the daily work of tax advisers by analyzing abstracted case studies which the tax advisory firm was working on. The tax law issues were discussed together in simulated client meetings. The students then developed their own solution proposals in small groups with the help of the course instructor and EY advisers, and then presented them in a final discussion.

### Cooperation with the Federal Ministry of Finance

In academic year 2022/23, the Institute for Austrian and International Tax Law and the Federal Ministry of Finance continued their cooperation with the objective of finding talents in the field of tax law. The lecture "WU-BMF Seminar on Corporate Tax Law" was held again in the winter term of 2022/23. Tax officials from the Ministry of Finance provided case studies and Prof. Daniel Blum provided the theoretical input.

# 3



## TEACHING

### Traineeships at the Federal Tax Court

The Federal Tax Court offered two of our best students internships in summer 2023, following a comprehensive application procedure. The selected students gained inside knowledge of the daily activities at the Federal Tax Court and were also able to learn how to apply their studies in practice.

### PwC Best Bachelor Thesis in Tax Law

On October 13, 2022, the Institute, in cooperation with PwC, conferred the PwC Best Bachelor Thesis in Tax Law award on one student for his excellent Bachelor thesis, written in academic year 2021/22. The PwC Best Bachelor Thesis Award went to Mathias Drolle for his Bachelor thesis on "Die Zinsschranke in der Unternehmensgruppe". Furthermore, four Bachelor theses were called for tender in cooperation with PwC in fall 2022. The Bachelor theses were presented to the experts of PwC on March 23, 2023.

### 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 Caroline Christine Kühnelt, Avid Naimzada, Lea Preihs, Jonas Tiessen, Rosa Mayrhofer, Nina Reiss, Elisabeth Schlagenhauen, Tim Wäfler, Hanna Bacher, Julia Anna Hickelsberger, Jakob Sebastian Petschina, Simon Michael Schmidt, and Ellen Weilai Zhu for the fall term and to Sophia Maria Lustig, Lara Matuschka, Anna Mauerhofer, Marcel Schwab, Lena Marie Wöß, Fatima Elhemoud, Alexandra Kuderna, Julia Maria Neumann, Lea Pippan, Doris Relota, Josefine Kottek, Maria Arancha Simiuc, Christian Nils Tutsch, Alexander Welsler, and Katharina Wibmer for the summer term. The winners were officially announced at our Semester Closing on January 19, 2023, and at our Semester Closing on June 22, 2023, organized in cooperation with TPA.

### EY Tax Thesis Competition, Tax Professional of the Year

Five Bachelor theses were called for tender in cooperation with EY. These theses were based on case studies of practical importance and involve current issues of tax law. The authors were then selected to participate in the EY Tax Thesis Competition. 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 tendered 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.

### Procter & Gamble Bachelor and Master Theses

Within this program, three Bachelor theses and three Master theses were called for tender in cooperation with P&G. The students were supported both by research staff of the Institute and P&G tax managers, who are based worldwide. The Bachelor and Master theses were presented to professors, research staff, and experts of Procter & Gamble on June 27 and 28 and July 3, 2023.

### Deloitte Tax Summit

At the Deloitte-WU Tax Summit, a number of topics are presented and discussed by staff members of both Deloitte and our Institute. Two weeks beforehand, practitioners of Deloitte identify topics relevant in their actual consulting business, which are discussed from the research and business perspective. This year, two tax summits took place each semester.

- October 24, 2022
- January 11, 2023
- March 23, 2023
- May 31, 2023



## KPMG-WU Workshop on Corporate Tax Law

In October and December 2022 and March and May 2023, a special workshop on recent developments in corporate tax law took place once again, organized jointly by KPMG and the Institute for Austrian and International Tax Law.

Each session of this workshop 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 2022/23**

*October 10, 2022*

- Theres Neumüller, Christoph Glantschnigg: Aktuelle Entwicklungen bei Quellensteuern im internationalen und europäischen Raum

*December 19, 2022*

- Iris Tschatsch, Florian Brugger: "Unshell": EU-Richtlinienvorschlag zur Verhinderung der missbräuchlichen Nutzung von Briefkastenfirmen für Steuerzwecke

*March 13, 2023*

- Michael Gleiss, Werner Rosar: Erhöhte Mitwirkungspflicht bei Auslandssachverhalten

*May 22, 2023*

- Jürgen Romstorfer, Michael Petritz: Die Einkünftezurechnung im nationalen und internationalen Steuerrecht

## LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999. The program is a joint activity with the Academy of Tax Advisers and Public Accountants and has a formidable reputation worldwide. In academic year 2022/23, a full-time program was launched, finishing in June 2023; the part-time 2021-23 course also finished in June 2023. In September 2023, another full-time and part-time program started with 45 students in total. The applicants came from 31 different countries, 48% from outside Europe. A Welcome Reception was held on September 14, 2023, for all new students.

### **LL.M. International Tax Law Faculty 2022/23**

Reuven Avi-Yonah • Tomas Balco • Ilan Benshalom • Svitlana Buriak • Wei Cui • Marlies De Ruiter • Steven Dean • David Eisendle • Chris Evans • Riel Franzsen • Alfredo García Prats • Roland Ismer • Heinz Jirousek • Rita Julien • Liselott Kana • Eric Kemmeren • Christian Kersting • Martin Klokar • Georg Kofler • Rick Krever • Michael Lang • Helmut Loukota • Richard Lyal • Guglielmo Maisto • Geerten Michielse • Katharina Moldaschl • Jason Oh • Jeffrey Owens • Raffaele Petruzzi • Alexander Rust • Kerrie Sadiq • Bernhard Schima • Sabine Schmidjell-Dommes • Fadi Shaheen • Madeleine Simonek • Christoph Spengel • Annika Streicher • Franz Philipp Sutter • Rita Szudoczky • Karolina Tetlak • Bertil Wiman • Carsten Zatschler

### **Alumni**

A total of 900 students have graduated from our LL.M. Program in International Tax Law since the first course started in 1999. They continue to benefit from an enduring worldwide network.





# 3

## TEACHING

### Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, not only was an honorary doctor of WU, but also supported the LL.M. Program from its inception. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2022 lecture was delivered on December 9 by Prof. Bertil Wiman, Uppsala University, on "Who Should be in the Driver's Seat in Developing International Tax Norms? Civil Servants or National Parliaments?" and was commented on by Edwin Visser.

### Job Fair

Hosted by Prof. Michael Lang, the traditional Job Fair took place on March 2, 2023, exclusively for the current LL.M. students. It was a unique opportunity to get in touch with some of the leading Austrian firms.

### LL.M. Program in Digitalization & Tax Law

The LL.M. Program In Digitalization & Tax Law was established at WU in 2020 by the WU Executive Academy. Experts can acquire the skill set needed to stay on top of the existing possibilities in using technological innovations in tax law to further reduce costs and facilitate processes.



The program was masterminded by three WU professors, Prof. Jan Mendling of the Department of Information Systems & Operations Management and Prof. Alexander Rust and Prof. Robert Risse of the Institute for Austrian and International Tax Law. Prof. Robert Risse was Corporate Vice President Tax & Trade at Henkel AG in Düsseldorf from 2000 to 2020 and now acts as Director of the WU Tax Law Technology Center at the Institute for Austrian and International Tax Law.

In academic year 2022/23, a part-time program was launched with 15 students in total from 5 different countries. The course finished in June 2023.

#### **LL.M. Digitalization & Tax Law Faculty 2022/23**

Thomas Bieber • Svitlana Buriak • Steven Gross • Jörg Hanken • Anna-Katharina Heidbüchel • Carl Frederik Henriksen • Roland Hochreiter • Elmar Kiesling • Sveinung Lars-Baumann • Jan Mendling • Geoff Peck • Lukas Pfahlsberger • Raffaele Petruzzi • Axel Polleres • Robert Risse • Alexander Rust • Gooike van Slooten • Karoline Spies • Mark Strembeck • Julia Maria Martinez Tapia • Jasper Verkamman • Steffen Vierkorn

### Alumni

A total of 30 students have graduated from the LL.M. Program in Digitalization & Tax Law since the first courses started in 2020.



# RESEARCH ACTIVITIES

## Publications in Academic Year 2022/23

### Prof. Georg Kofler



- Indirect Transfer of Immovable Property, Shares, and Rights (with Thomas Frenkenberger), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Anti-Abuse-Rules and Tax The Future of Labor Taxation and the "Rise of the Robots"*, in Haase/Kofler (eds), *The Oxford Handbook of International Tax Law*, Oxford University Press, forthcoming.
- Gleichheitskonformität einer (rückwirkenden) Sektorensteuer am Beispiel der Gewinnabschöpfung von Energieunternehmen (with Peter Bräumann, Michael Tumpel), in Baumgartner (ed), *Jahrbuch Öffentliches Recht 2023*, Verlag Österreich 2023, forthcoming.
- Computation of the Effective Tax Rate and the 'Top-Up Tax' (with Valentin Bendlinger), in Haslehner/Kofler/Pantazatou/Rust (eds), *The Global Minimum Corporate Tax*, Edward Elgar Publishing, forthcoming.
- Does "Initial Phase Relief" Make the EU Minimum Taxation Directive (2022/2523) Invalid? (with Arne Schnitger), *ET 2023*, forthcoming.
- The Relevance of Art 21 (2) OECD and UN MC (with Erika Scuderi), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Priority Rules in Tax Treaties*, IBFD Amsterdam, forthcoming.
- Die deutsche Umsetzung der Mindeststeuer – Berlin, we might have a problem ... (with Arne Schnitger), *lStR 2023*, forthcoming.
- The UTPR and International Law: Analysis From Three Angles (with Sjoerd Douma, Alexia Kardachaki, Peter Bräumann, Michael Tumpel), *110 Tax Notes International*, 2023, 857.
- §§ 1 bis 6 (Verschmelzung) (with Martin Six), in Kofler (ed), *Umgründungssteuergesetz – Jahreskommentar*, 12th Edition, 2023, 1.

- §§ 39 bis 45 (Ergänzende Vorschriften) (with Petra Hübner-Schwarzinger) in Kofler (ed), *Umgründungssteuergesetz – Jahreskommentar*, 12th Edition, 2023, 1308-1341.
- The EU Dispute Resolution Directive: Beyond DT(C)? (with Alexander Rust), in Haslehner/Lyons/Kofler/Pantazatou/Rust (eds), *Alternative Tax Dispute Resolution in International Law*, 2023, 103.
- Commentary on Article 8 (International Shipping and Air Transport), in Reimer/Rust (eds), *Klaus Vogel on Double Taxation Conventions*, Online Update 2023.
- Cross-Border Losses and W AG: The Beginning of the End of the "Final Loss Exception"? *Cahiers de fiscalité luxembourgeoise et européenne* 1/2023.
- Verlustverwertung und Verfassungsrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *Steuerpolitik und Verfassungsrecht*, 2023, 71.
- Verfassungsrechtliche Vorgaben für Abweichungen von der BAO, in Holoubek/Lang (eds), *Sonderverfahrensrecht*, 2023, 31.
- UmgrStG: Rechtsprechungsübersicht 2022, *GES 2023*, 88.
- Abkommensrechtliche Einkünftezurechnung bei "Cum-/Ex-Geschäften", *SWI 2023*, 103.
- Keine verfassungsrechtlichen Bedenken gegen die Grundbucheintragungsgebühr – Irrelevanz fehlender Kostenäquivalenz und exzessiver Querfinanzierung, *SWK 2023*, 36.
- Relief from Double Taxation and EU State Aid Law, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Exemption Method and Credit Method*, 2022, 363.
- Verfassungsrechtliche Überlegungen zur Besteuerung von Übergewinnen im Energiesektor, *Materialien zu Wirtschaft und Gesellschaft* Nr. 239 (with Peter Bräumann, Michael Tumpel), *Working Paper-Reihe der AK Wien*, December 2022.
- Cross-Border Loss Relief, in Douma/Marres/Vermeulen/Weber (eds), *Terra Wattel European Tax Law*, Volume 1: *General Topics and Direct Taxation*, Eighth Edition, 2022, 325.
- 'Fictitious Income' and the EU Company Tax Directives, in Marres/Weber (eds), *Rara Avis, Liber Amicorum Peter J. Wattel*, 2022, 131.
- Treaty Overrides und Unionsrecht, in Beiser/Hohenwarther-Mayr/Mayr/Kirchmayr-Schliesselberger (eds), *Körperschaften im Steuerrecht*, FS Nikolaus Zorn, 2022, 253.
- Open Issues in the Application of the EU Interest-Royalties Directive, in Maisto (ed), *Taxation of Interest under Domestic Law*, *EU Law and Tax Treaties*, 2022, 59.
- Finale Verluste bei Liquidation ausländischer Gruppenmitglieder, in Fraberger/Plott/Walter (eds), *Gegenwart und Zukunft des Konzernsteuerrechts*, FS Zöchling, 2022, 65.
- Austria: Supreme Administrative Court on a Hybrid "Sandwich Structure", in Lang et al (eds), *Tax Treaty Case Law around the Globe 2021*, 2022, 3.
- Austrian Branch Report (with Veronika Daurer, Gunter Mayr), in IFA (ed), *Big data and tax – domestic and international taxation of data driven business*, *CDFI 106*, 2022, 127.

- "Share Deals" in der Grunderwerbsteuer (with Peter Bräumann, Michael Tumpel), *StAW 2022*, 1.
- Seminar H: Die europäische Steuerpolitik im Wandel – Ausblick auf das IFA/EU-Seminar am IFA Kongress Berlin 2022 (with Valentin Bendlinger), *lStR 2022*, 594.
- Legislative Tax Treaty Overrides in Austrian, German, and EU Law, *BTR 2022*, 64.

### Prof. Michael Lang



- Die Auffassung des BMF zur Bedeutung des OECD-Kommentars für die Auslegung von DBA, *lStR 2023*, forthcoming.
- The Principal Purpose Test of Article 29 (9) OECD Model (2017) (with Oleksandr Nesterov-Surmenko), in: Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer, *Anti-Abuse Rules and Tax Treaties*, IBFD, forthcoming.
- Liechtenstein in der abgabenverfahrensrechtlichen Rechtsprechung des VwGH, in Hörtnagl-Seidner/Kühbacher/Mayr/Pülzl/Zorn (eds), *Steuerrecht*, forthcoming.
- Taxes Covered – Recent Developments on Art 2 OECD MC, in Evans/Sadiq/Cravo (eds), *Book in Honour of Rick Krever*, forthcoming.
- Tax Treaty Interpretation and Article 3 (2) OECD Model Convention, in Danon/Mais-to/Jimenez (eds), *Tax Treaty Interpretation*, IBFD, forthcoming.
- Kommentierung der §§ 12, 12a und 141 UG (with Michael Holoubek), in Perthold-Stoitzner (ed), *UG-Kommentar*, Fourth Edition, Manz, forthcoming.
- Notwendigkeit und Rechtfertigung eines Sonderarbeitsrechts für an Universitäten tätige Wissenschaftlerinnen und Wissenschaftler, *zJr 2023*, forthcoming.
- Schweizer Bundesgericht zur Bedeutung des OECD-Kommentars, *SWI 2023*, 418.
- Die Korrektur abgeleiteter Bescheide im Abgabenverfahren (with Michael Gleiss), in Holoubek/Lang (eds), *Bindungswirkung zwischen Verfahren*, Linde, 2023, 341.
- Doppelbesteuerungsabkommen und Verfassungsrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *Steuerpolitik und Verfassungsrecht*, 2023, 135.
- Die Bedeutung des OECD-Kommentars und von "Reservations", "Observations" und "Positions" für die DBA-Auslegung, *SWI 2023*, 113.
- Steuerliches Sonderrecht für Dienstnehmer von Körperschaften des öffentlichen Rechts mit ausländischem Dienstort und für deren Angehörige, *SWI 2023*, 21.



- Credit Method and Different Taxes on Income and on Capital (with Camilo Rodriguez Peña), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Exemption Method and Credit Method, 2022, 191.
- Die Vermeidung der Nichtbesteuerung von Abfindungen im Recht der Doppelbesteuerungsabkommen, in Beiser/Hohenwarter-Mayr/Kirchmayr-Schliesselberger/Mayr (eds), Körperschaften im Steuerrecht, FS Nikolaus Zorn, 2022, 369.
- Steuervermeidung und Steuerumgehung nach dem EU-Meldepflichtgesetz, in Dietrich/Glaser/Kert/Tipold (eds), FS Wolfgang Brandstetter, 2022, 587.
- Art 16 OECD Model Convention and Board Members with Managerial Tasks, in Luja et al (eds), Taxes Crossing Borders (and Tax Professors Too), Liber amicorum Rainer Prokisch, International Tax Law, 2022, 189.
- Finanzstrafrecht und die Ordnungssystem-Rechtsprechung des VfGH, in Holobek/Lang (eds), Grundfragen des Verwaltungs- und Finanzstrafverfahrens, 2022, 81.
- Employment Income under Tax Treaty Law and the Impact of the COVID-19 Pandemic, in Pistone (ed), Liber amicorum Guglielmo Maisto, International Tax Law, 2022, 181.
- Aktuelle Rechtsprechung des VwGH zur Einkünftezurechnung im DBA-Recht, SWI 2022, 494.

### Prof. Alexander Rust



- Domestic GAARs and their Impact on Tax Treaties (with Valentina Emanuele), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, IBFD, forthcoming.
- National Report Germany: Taxation of a Truck Driver, in Kofler et al. (eds), Tax Treaty Case Law Around the Globe 2023, IBFD & Linde, forthcoming.
- National Report Germany: Triangular Case, in Kofler et al. (eds), Tax Treaty Case Law Around the Globe 2023, IBFD & Linde, forthcoming.
- National Report Germany: The ACC Silicones, C-572/20, Finanzamt Bremen, C-431/21 and H-Lebensversicherung, C-258/22, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), CJEU: Recent Developments in Direct Taxation 2022, Linde, forthcoming.
- The Relation between Article 20 of the OECD and UN Models and the (other?) Distributive Rules of the OECD and UN Models (with Rainer Borns), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.

- National Report Germany: Credit for Foreign Taxes in the Case of an Option, in Kofler et al. (eds), Tax Treaty Case Law Around the Globe 2022, 2023, forthcoming.
- The Relation between Art 17 and the other Distributive Rules of the OECD and the UN Model Convention (with Monique Malan), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- The EU Dispute Resolution Directive: Beyond DT(C)? (with Georg Kofler), in Haslehner/Lyons/Kofler/Pantazatou/Rust (eds), Alternative Tax Dispute Resolution in International Law, 2023, 103.
- Comment on a Judgment of the German Bundesfinanzhof of 28 June 2022 concerning the Frontier Worker Clause in the DTC Germany-Switzerland, ISR 2023, 168.
- Comment on a Judgment of the German Bundesfinanzhof of 1 June 2022 concerning the Frontier Worker Clause in the DTC Germany-Switzerland, ISR 2023, 166.
- Method Article and Unilateral Measures to Avoid Double Taxation (with Joy W. Ndubai), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Exemption Method and Credit Method, 2022, 3.
- National Report Germany: Finanzamt Bremen, C-431/21, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), CJEU Recent Developments in Direct Taxation 2021, 2022, 43.
- National Report Germany: Taxation of a severance payment, in Kofler et al. (eds), Tax Treat Case Law Around the Globe 2021, 2022, 173.
- National Report Germany: Interpretation of the European Arbitration Convention, in Kofler et al. (eds), Tax Treat Case Law Around the Globe 2021, 2022, 27.

### Prof. Josef Schuch



- The Relevance of Article 6(4) of the OECD and UN Model Conventions (with Nathalia Oliveira Costa), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- Minimum Holding Periods (Art 10(2) and 13(4) OECD MC) (with Iris Tschatsch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse-Rules and Tax Treaties, IBFD, forthcoming.
- Die Besteuerung der grenzüberschreitenden Wertpapierleihe, SWI 2023, 127.

### Prof. Karoline Spies



- EU-Monitor: Aktuelle steuerliche Entwicklungen (Mrz 23/Apr 23/Mai 23) (with Vera Hellebrandt, Yasmin Lawson), ÖStZ 2023, forthcoming.
- General Report (with Viktoria Wöhrrer), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Mandatory Disclosure Rules, 2023, 1.
- Umsatzsteuer und Verfassungsrecht – Der Gleichheitssatz im Umsatzsteuerrecht (with Christina Pollak), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, 2023, 165.
- Article 17 OECD MC in the Age of Influencers (with Rita Julien), SWI 2023, 81.
- Reform der unionsrechtlichen Gerichtszuständigkeit in der Umsatzsteuer, AVR 2023, 2.
- EU-Monitor: Aktuelle steuerliche Entwicklungen (Dez 22/Jän 23/Feb 23) (with Vera Hellebrandt, Yasmin Lawson), ÖStZ 2023, 156.
- Exemption Method with Proviso Safeguarding Progression (with Philipp Scharizer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Exemption Method and Credit Method, 2022, 265.
- Chapter 9 – Mutual Assistance in Direct Tax Matters (with Viktoria Wöhrrer), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, Seventh Edition, 2022, 243.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Sept 22/Okt 22/Nov 22) (with Vera Hellebrandt, Yasmin Lawson), ÖStZ 2022, 715.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Juni 22/Juli 22/Aug 22) (with Yasmin Lawson, Vera Hellebrandt), ÖStZ 2022, 572.



# RESEARCH ACTIVITIES

## Prof. Claus Staringer



- Vorfrage und Bindung im Abgabenverfahren, in Holoubek/Lang (eds), Bindungswirkungen zwischen Verfahren, Linde, forthcoming.
- Austrian Case: Indexation of family allowance payments and family tax credits (with Nicholas Pacher), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), CJEU – Recent Developments in Direct Taxation 2022, Linde, forthcoming.
- Attribution of Dividend Income, in Kofler/Lang/Rust/Owens/Pistone/Schuch/Spies/Staringer/Storck/Essers/Kemmerer/Öner/Smit (eds), Tax Treaty Case Law around the Globe 2023, IBFD & Linde, forthcoming.
- Steuerfragen der Sitzverlegung, in Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Nowotny/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), Internationale Umgründungen – Wiener Bilanzrechtstage 2023, Linde, forthcoming.
- Nachhaltigkeit im Steuerrecht, in Studiengesellschaft Wirtschaft und Recht (ed) Nachhaltigkeit im Wirtschaftsrecht, forthcoming.
- Verhaltenslenkung durch Steuerrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, 2023, 29.
- Die Entstehung des Abgabenanspruchs nach der BAO und nach einzelnen Steuergesetzen (with Stefanie Gombotz), in Holoubek/Lang (eds), Sonderverfahrensrecht, 2023, 165.
- Abzinsung von Rückstellungen und Verbindlichkeiten im Steuerrecht (with Martin Klokár), in Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Nowotny/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), Niedrigverzinsung im Bilanz- und Steuerrecht – Wiener Bilanzrechtstage 2022, 2023, 143.
- Sportvermarktung und DBA, SWI 2023, 135
- Einkünftezurechnung bei immateriellen Wirtschaftsgütern im Konzern, in Fraberger/Plott/Walter (eds), Gegenwart und Zukunft des Konzernsteuerrechts, Gegenwart und Zukunft des Konzernsteuerrechts, FS Zöchling, 2022, 437.
- Veräußerung von Immobilien durch steuerbefreite Körperschaften, in Hirschler/Fuhrmann/Bernwieser (eds), Umgründungen und Immobilien, FS Sulz, 2022, 89.

- Die Körperschaftsteuerpflicht doppelt ansässiger Kapitalgesellschaften, in Beiser/Hohenwarter-Mayr/Kirchmayr-Schliesselberger/Mayr (eds), Körperschaften im Steuerrecht, FS Zorn, 2022, 549.
- Selbstanzeige und Amnestie im Finanzstrafrecht, in Holoubek/Lang (eds), Grundfragen des Verwaltungs- und Finanzstrafverfahrens, 2022, 273.
- Method Article and Allocation Conflicts (with Xiangdan Luo), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Exemption Method and Credit Method, 2022, 21.
- Die steuerliche Vorfrage im Schiedsverfahren, in Reidlinger/Fischer/Burtscher (eds), Aktuelle Praxisthemen im Unternehmensrecht und im Schiedsverfahren - GesRZ Spezial 2022, 69.
- Der Übergang zur neuen Besteuerung von Kryptowährungen, AVR 2022, 5.

## Prof. Rita Szudoczky



- Hungary: Server PE – A Legal or an IT Question? (with Balázs Károlyi), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Tax Treaty Case Law Around the Globe 2023, IBFD & Linde, forthcoming.
- Third-Country Permanent Establishments (Art 29 par 8 OECD MC) (with Kristof Boel), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, IBFD, forthcoming.
- The Special Tax Regime Provision of the OECD Model Convention (with Ruth W. Maina), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Anti-Abuse Rules and Tax Treaties, forthcoming.
- Foreign Permanent Establishment Losses Under the Fundamental Freedoms: Does WAG Bring an End to a Rollercoaster Ride?, 51 Intertax 5 (2023), 432.
- Does Pillar Two Require Changes to Tax Treaties?, SWI 2023, 144.
- The Future of Fiscal State Aid, in Piernas-Lopez/Hancher/Rubini (eds), The Future of EU State Aid Law and Policy: Consolidation and Expansion, 2023, 273.
- Constitutional Foundations: EU Tax Competences; Treaty Basis for Tax Integration; Sources and Enactment of EU Tax Law (with Dennis Weber), in Douma/Marres/Vermeulen/Weber (eds), Terra/Wattel European Tax Law, Volume 1: General Topics and Direct Taxation, Eighth Edition, 2022, 9.

- Coordination of Tax Laws and Tax Policies in the EU (with Pasquale Pistone), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Introduction to European Tax Law on Direct Taxation, Seventh Edition, 2022, 39.
- Hungary: MARCAS MC (Case C-363/20) (with Balázs Károlyi), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), CJEU - Recent Developments in Direct Taxation 2021, 2022, 33.
- The New Meaning of 'Always Somewhere' under Pillar Two, in Marres/Weber (eds), Rara avis, Liber Amicorum Peter J. Wattel, 2022, 165.
- A European Tax Law Agenda in Direct Taxation, in Parada (ed), A Research Agenda for Tax Law, 2022, 163.

## Prof. Pasquale Pistone



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## Abhishek Padwalkar



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- The Impact of Tax Treaties on International Mobility of Work in India (with Shipra Padhi, Siddhesh Rao) in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), Mobility of Work, IBFD, forthcoming.
- The Relation between the Different Distributive Rules for Business Income and Income from Independent Personal Services, and Business Income and Income from International Shipping and Air Transport (with Camilo Rodriguez) in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- Introduction to Business Restructuring, in Lang/Petrucci (eds), Transfer Pricing and Business Restructuring, Linde, forthcoming.
- Normative Conflicts when Applying the Arm's Length Principle: When Soft Law Developments Meet Hard Law Realities of National Legislation (with Camilo Rodriguez), WTJ 2023, Vol. 15 Issue 2.
- Amount A and Its Design So Far: Feasibility at Sight? (with Marcelo Moura), ITPJ 2023, 65.

- Comments to the Public Consultation Paper 'European Commission Initiative for a Directive on Business in Europe: Framework for Income Taxation (BEFIT)' (with Raffaele Petrucci, Marcelo Moura), OECD, 2023.
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## Siddhesh Rao



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## Nathalia Oliveira Costa



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### Camilo Rodríguez Peña



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- Another Loss for the Israeli Tax Administration in a Transfer Pricing Business Restructuring Case – Time to Change the Approach? Observations on the Medingo Case, *TPI* 2022, 174.

### Jürgen Romstorfer



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- The Impact of Tax Treaties on International Mobility of Work in Austria (with Stefanie Stöcklinger), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), *IBFD*, forthcoming.
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- Die Übertragung stiller Reserven auf Ersatzanschaffungen bei Privatstiftungen iSd § 13 Abs 4 KStG: Grundsatzkenntnis des VwGH und Reaktion des Gesetzgebers iRd AbgÄG 2023 (with Bence Komar), *ecolex* 2023, forthcoming.
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- Der Step-up von Liegenschaften bei Zuzug nach Österreich, *ecolex* 2023, forthcoming.
- BFG: Berechnung der GrESt bei einem Zusammentreffen von vertikalen und horizontalen Zusammenrechnungen (with Thomas Frenkenberger), *ecolex* 2023, 442.

- Die abkommensrechtliche Einordnung von Vergütungen für die Zurverfügungstellung von Software (with Christian Knotzer), *SWI* 2022, 591.
- Neuerungen bei der Forschungsprämie durch das AbgÄG 2022, *ecolex* 2022, 915.
- Tagungsbericht zum EATLP Kongress 2022 (with Rainer Borns, Michael Gleiss, Michael Hubmann, Stefanie Stöcklinger), *IStR* 2022/14, II (print only).

### Philipp Scharizer



- SWI-Jahrestagung: Ferngeschäftsführung in Art 16 Abs 2 DBA Deutschland (with Vera Hellebrandt), *SWI* 2023, forthcoming.
- DBA-Konflikte bei Verlassenschaften, Lizenzgebühren und “Signing-Boni” in Deutschland, Liechtenstein, Österreich und der Schweiz (with Valentina Freudenberger, Denise Schmaranzer, Franz Wallig), *SWI* 2023, 298.
- DBA-Anwendungsprobleme bei Home-Office Tätigkeiten, in Deutschland, Liechtenstein, Österreich und der Schweiz (with Valentina Freudenberger, Denise Schmaranzer, Franz Wallig), *SWI* 2023, 246.
- SWI-Jahrestagung: Einkünfte aus öffentlichen Kassen nach dem DBA Schweiz (with Vera Hellebrandt) *SWI* 2023, 155.
- Tatsächliche und endgültige Vermögensverluste im Spannungsfeld zwischen §§ 9 und 10 KStG (with Christian Knotzer, Yasmin Lawson), *ecolex* 2023, 238.
- SWI-Jahrestagung: KEST-Entlastung an der Quelle für UK-Holdinggesellschaften (with Vera Hellebrandt), *SWI* 2022, 311.
- The Exemption method with proviso safeguarding progression (with Karoline Spies), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Exemption Method and Credit Method*, 2022, 265.
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- Anwendung des besonderen Steuersatzes bei nicht verbrieften Derivaten (with Michael Hubmann), *ecolex* 2022, 743.
- Tagungsbericht zum IFA-Kongress 2022 in Berlin (with Valentin Bendlinger, Rainer Borns, Theresa Gessl, Martin Klokar, Christian Knotzer, Markus Mittendorfer, Theresa Neumüller), *ÖStZ* 2022, 593.



# RESEARCH ACTIVITIES

## Severin Schragl



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- Zuordnung des Besteuerungsrechts nach Art 15 OECD-MA bei der Ausübung von Stock Options und zwischenzeitlichem Ansässigkeitswechsel, *ecolex* 2023, forthcoming.
- BFG: Angemessenheitsgrenze bei Elektro-PKW mit Vorsteuerabzug ist als Brutto-Wert zu verstehen, *ecolex* 2023, 346.
- BFH zur Verteilung des Besteuerungsrechts an Bezügen eines grenzüberschreitend tätigen Berufskraftfahrers, *ecolex* 2023, 160.

## Erika Scuderi



- The Relevance of Art 21(2) OECD and UN MC (with Georg Kofler), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules In Tax Treaties, IBFD, forthcoming.
- A Case for Environmental Taxation as a Response to the COVID-19 Economic Crisis (with Amedeo Rizzo, Artemis Loukaidou), in Harris/de Cogan/Brassey (eds), Tax Law in Times of Crisis and Recovery, 2023, 223.
- Provisions Primarily of a Fiscal Nature: Time to Dispel Doubts, *EC Tax Review* 2022, 273.

## Stefanie Stöcklinger



- The Relation between the Different Distributive Rules for Employment Income (with Pasquale Pistone), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- The Impact of Tax Treaties on International Mobility of Work in Austria (with Jürgen Romstorfer), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), Mobility of Work, IBFD, forthcoming.
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- Tagungsbericht zum EATLP Kongress 2022 (with Rainer Borns, Michael Gleiss, Michael Hubmann, Jürgen Romstorfer), *IStr* 2022/14, II (print only).

## Iris Tschatsch



- Steigende Tax Compliance durch die digitale Umsetzung der "Unshell"-Richtlinie (ATAD III-E) (with Robert Risse), *Corporate Compliance Zeitschrift*, 2023, forthcoming.
- Minimum Holding Periods (Art 10(2) and 13(4) OECD MC) (with Josef Schuch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse-Rules and Tax Treaties, IBFD, forthcoming.
- The Perspective of Developing Countries as an Impetus for Multilateral Cooperation, in Klokár/Moldaschl (eds), *Multilateral Cooperation in Tax Law*, Linde, forthcoming.

## Franz Wallig



- Dual Resident Entities (Art 4 para 3 OECD MC) (with Daniel Blum) in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse-Rules and Tax Treaties, IBFD, forthcoming.
- § 6 BMSVG (with Severin Schragl), in Bergmann/Pinetz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- SWI-Jahrestagung: Zuzug aus den VAE und anschließende Grundstücksveräußerung (with Thomas Frenkenberger), *SWI* 2023, 344.
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- Verfahrensfragen und Ermessen beim Zu- und Abschlagssystem der Bilanzberichterstattung nach § 4 Abs 2 Z 2 EStG (with Martin Klokár), *AVR* 2023, 94.
- Aktuelles zur Konteneinschau: Bewilligungs- und Rekursverfahren (with Michael Hubmann), *SWK* 2023, 506.
- Veräußerung eines Liebhabereigentums durch eine Kapitalgesellschaft, *ÖStZ* 2022, 671.







## Doctoral Programs

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

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

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

DIBT is in part funded through the docfunds program of the Austrian Science Fund (FWF), having been one of only four programs chosen to receive this prestigious funding after a competitive selection process in February 2020. The duration of the docfunds funding is four years, having started in September 2020. The program is open to students from all countries worldwide.

In September 2022, five young researchers were admitted to the program from 59 applicants. A further five students have been selected for admission to the program in September 2023 out of 48 applicants. Altogether, there are now 72 DIBT students and alumni from Albania, Austria, Bangladesh, Belgium, Brazil, Bulgaria, Canada, Chile, China, France, Germany, Greece, Hungary, India, Indonesia, Israel, Italy, Japan, Kenya, Malta, Mexico, the Netherlands, New Zealand, Palestine, Peru, Poland, Republic of Korea, Romania, the Russian Federation, South Africa, Turkey, Ukraine, the 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

- Ioana-Felicia Rosca, PhD: Countering Double Non-Taxation and the Use of Hybrid Financial Instruments in the European Union
- Theo Manuel Capriles, PhD: The non-Harmful Tax Competition Principle as International Tax Law
- Cristóbal Pérez Jarpa, PhD: Exit Taxation and Value Creation: A Conceptual Analysis. Issues and Solutions from an EU Law and Tax Treaty Perspective
- Dr. Valentin Bendlinger: The OECD's Global Minimum Tax and its Implementation in the EU – A Legal Analysis of GloBE in the Light of Tax Treaty and EU Law
- Dr. Martin Klokhar: Die Zeit im Ertragsteuerrecht
- Sergio Messina, PhD: Rethinking EU VAT on the Importation of Goods
- Dr. David Orzechowski: The Taxation of Fees for Technical Services on the Basis of Article 12A UN Model Convention
- Dr. Mario Riedl: Das Berufsgeheimnis rechtsberatender Berufe im Steuerrecht



# RESEARCH ACTIVITIES

## Academic Awards

### Dr. Valentin Bendlinger

- WU Research Award 2022

### Prof. Daniel Blum

- Kardinal-Innitzer Förderungspreis 2022

### Dr. Svitlana Buriak

- Stephan Koren-Preis 2022

### Christina Dimitropoulou, PhD

- Wolfgang Gassner-Wissenschaftspreis 2023
- Brigitte Knobbe-Keuk Preis 2023

### Michael Hubmann

- WU Research Award 2022

### Dr. Martin Klokar

- WU Research Award 2022

### Belisa Ferreira Liotti

- WU Research Award 2022

### Dr. Christina Pollak

- Dr. Maria Schaumayer Preis 2022
- Hammurabi-Preis 2022

### Erika Scuderi

- WU Research Award 2022

### Prof. Rita Szudoczky

- Wolfgang Gassner-Wissenschaftspreis 2023

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

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

## Digital Economy Taxation Network (DET)

The WU GTPC program on Digital Economy Taxation Network (DET) studies the impact of technology on tax policy and administration. The current DET partners are: The Center for International Tax Law & Comparative Taxation (CITACT-XMU), National University of Singapore (NUS), The German Research Center for Artificial Intelligence (DFKI), Tax Administration Research Center (TARC), University of Geneva, University of New South Wales (UNSW), Symbiosis Law School, Pune (SLS-P), Universidade de Sao Paulo (USP), Singapore University of Social Sciences (SUSS), Inter-American Center of Tax Administrations (CIAT), Commonwealth Association of Tax Administrators (CATA), Intra-European Organisation of Tax Administrations (IOTA), Korea Institute of Public Finance (KIPF), Inter-American Development Bank (IADB), World Bank (WB), Institute for Fiscal Studies (IEF), Revenu Québec, Asian Development Bank (ADB), and GLOBTAXGOV-Leiden Law School.





A conference on “Digital Tax Administration: The Next Transformation” took place in Seoul on November 7 to 10, 2022. The DET Conference on “The Impact of Technologies on Emerging Tax Policy Issues” took place on December 12 to 13, 2022, in Vienna. On May 18 to 19, 2023, Revenue Québec hosted the DET Conference “Going Digital: Tax Systems and Emerging Technology” in Québec, Canada.

The WU GTPC contributed to the work of the “UN Subcommittee on Digitalization and Other Opportunities to Improve Tax Administration” by developing a roadmap for the digitalization of tax authorities. The roadmap, which has an indicative character and considers different levels of digitalization, suggests the steps that need to be undertaken by revenue authorities of developing and developed states in order to effectively implement digital tax administration reforms.

### Cooperative Compliance

The program “Cooperative Compliance” is entering its next stage. The Handbook “The Multi-Stakeholder and Sustainable Approach to Taxation” is currently being translated into Spanish.

In order to reach the research aim of the new stage of the project, three new working groups comprising various stakeholders were established: Audit Assurance Standards for Tax Control Frameworks (TCF), Multilateral Cooperative Compliance Programs, and Measuring Costs and Benefits of the Cooperative Compliance Programs. The three working groups met on a regular basis online as well as physically in Vienna on October 24, 2022, and March 13 to 14, 2023.

### Tax Transparency and Corruption and Good Governance in a Digital and Open Trading Environment

The third program on “Good Governance in a Digital and Open Trading Environment” has been ongoing since 2021. It addresses the interaction between tax transparency and corruption from the perspective of tax administrators, FIU, policymakers, business, civil society, and academics, and focuses on cooperation between regulatory and tax agencies to counter tax and financial crimes in a digital and free trade environment and strengthening civil society organizations’ engagement in the policy debate.

This series was initiated in 2019 by WU GTPC in collaboration with the United Nations Office on Drugs and Crime (UNODC), the World Bank, and the African Tax Institute (ATI). The project is sponsored by the Siemens Integrity Initiative.

A program of Joint Research Webinars were conducted in cooperation with the African Tax Administration Forum. The first Webinar “Evaluating the Revenue and Broader Tax Policy Implications of the African Continental Free Trade Agreement” was held on June 23, 2022, and the second Webinar “Practical Aspects of the Implementation of Free Trade Agreements amongst Selected Members of Regional Economic Communities” was held on February 9, 2023.

The seven focus groups meet on a regular basis, so as to maintain the momentum of work and have brought together over 200 officials from 27 African countries to deepen the analysis of each of the following issues: Beneficial Ownership, Client Attorney Privilege, Inter-agency Cooperation, Unexplained Wealth Orders, and Technology, Civil Society Organizations, and Trade. WU GTPC, in collaboration with the Tax Justice Network Africa and the African Tax Institute, held the African Summer School on Good Governance in a Digital and Open Trading Environment (DOTE), with a focus on how to counter Illicit Financial Flows (IFF), in Pretoria, South Africa, on February 21 to 23, 2023. The final conference on the Tax

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## RESEARCH ACTIVITIES

Transparency and Corruption project was held in Vienna on July 4 to 6, 2023. At the end of the conference the group of African Parliamentarians Network Against Corruption (AP-NAC) presented the Institute with the “Champion Against Corruption Annual Award” in recognition of its contribution to countering corruption in Africa.

### Interaction of Tax, Investment, and Trade Issues

This is a joint research project with the United Nations Conference on Trade and Development (UNCTAD) and the UN Tax Committee (UNTC), which examines the interaction between tax, trade, and investment agreements.

The focus in 2022 was on the World Investment Report published in June 2022 examining the impact of the two pillar solution on FDI with a special focus on LDC. As a result of this work, UNCTAD and WU GTPC made contributions to the UNCT considerations regarding the relationship between taxation, trade, and investment agreements during the 25th session of the UNCTC from October 18 to 21, 2022.

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

The work of the Multi-Stakeholder Group on cross-border tax disputes established by WU GTPC is focused on examining the causes of cross-border VAT/GST disputes and analyzing the mechanisms for their effective minimization and resolution. The project brings together representatives of tax administrations and businesses, tax advisers and academics organized in two informal working groups on prevention and resolution, who have contributed to preparing a final report by exchanging opinions, ideas and relevant literature during the meetings on October 27 and December 2, 2022, and a Data Collection Workshop on November 15, 2022. The current data collection is based on the Short EU Survey presented during a physical meeting in Vienna on January 18, 2023, the results of which complement the responses to the Global VAT/GST and Supplementary Intra-Community VAT Survey.

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

A joint China/WU GTPC Workshop took place online on April 19, 2023, bringing together over 50 researchers from China and WU to discuss the RCEP (Regional Comprehensive Economic Partnership).

### Fireside Chats

This series of informal discussions, launched in 2012, involves a 90-minute chat between Prof. Jeffrey Owens and leading tax personalities about issues that are currently preoccupying governments, business, and civil society. These chats are live-streamed.

#### *Speaker and Topic of the Fireside Chat in 2022/23*

*October 28, 2022*

- David Lewis (AML Advisory at Kroll): The Need for New Solutions to Countering Illicit Financial Flows

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

Transfer pricing is one of the most relevant and challenging topics in the international tax environment. Increasing global trade and the role of multinational enterprises in the global economy have boosted its relevance. Most of the players traditionally interacting in this field have been international organizations, governments and tax administrations,



the business community, and advisers. There is, however, an emerging need for the contribution of academia to these topics, in order to facilitate the link between pragmatic solutions and theoretical principles.

With this in mind, the WU Transfer Pricing Center was established to contribute to the research, analysis, discussion, and teaching of transfer pricing topics. It positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center, led by Dr. Raffaele Petruzzi, combines both academic and practical perspectives in a highly international and interdisciplinary approach.

### **WU Transfer Pricing Symposium: Transfer Pricing and Business Restructurings**

The fourth WU Transfer Pricing Symposium on the topic “Transfer Pricing and Business Restructurings: Current Developments, Relevant Issues and Possible Solutions” took place on the campus of WU on October 20 to 21, 2022, and was attended by an international audience of around 80 participants from 30 countries. The research findings of the Symposium on the delineation and recognition, remuneration of (post-) business restructurings and other relevant issues, were summarized in a book to be published later in 2023.

### **WU Global Transfer Pricing Conference: Transfer Pricing Developments Around the World**

In February 2023, the WU Transfer Pricing Center held its eighth Global Transfer Pricing Conference on “Transfer Pricing Developments Around the World”. About 140 international experts from 40 countries representing tax practice, academia, as well as governmental and international institutions convened at WU from February 15 to 17, 2023, to share their knowledge of and vision for this topical area.

The sessions focused on current global transfer pricing developments concerning specific topics (transfer pricing aspects of Pillar One and big data, remote work, high inflation, crypto assets, and environmental taxation). 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. To enable the research results to be made more widely available, a book will be published in fall 2023.

### **Advanced Transfer Pricing Courses**

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

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

- May 8 to 12, 2023: Advanced Transfer Pricing Course (General Topics)
- July 3 to 7, 2023: Advanced Transfer Pricing Course (Benchmarking)
- September 18 to 22, 2023: Advanced Transfer Pricing Course (Specific Topics)

### **WU Transfer Pricing Workshops**

The WU Transfer Pricing Workshops offer a further opportunity to extend knowledge on specific transfer pricing topics in an open atmosphere, with enough time set aside for questions and discussion. The workshop series has become a valuable extra source of information and is open to the public online via live stream free of charge.



## RESEARCH ACTIVITIES

### Speakers and Topics of the Transfer Pricing Workshops in 2022/23

October 6, 2022

- Karin Andorfer, Suchint Majmudar, Florian Henninger, Frankie Chen (Deloitte): Going Global: Transfer Pricing Challenges at the OECD and beyond...

October 27, 2022

- Jan Krause, Magdalena Pichler (WTS Germany): Managing Global Transfer Pricing Compliance and Controversy Challenges

November 9, 2022

- Thomas Ebertz, Folkert Gaarlandt, Sebastiaan Kuijper, Ioseb Nutsubidze (EY): Tax and Transfer Pricing Challenges Arising from Recent Business Trends and Evolving Operating Models

December 1, 2022

- Ruth Mirembe, Marcelo H. B. Moura, Abhishek Padwalkar (Institute for Austrian and International Tax Law, WU): The Transfer Pricing World in 2022 - A Review

January 26, 2023

- Carlos Eduardo González Gamero (Mexico), Kalale Mambwe (OECD - Tax Inspectors Without Borders), Karan Vainik (Australia), Dominic Vines (United Kingdom), Dominik Wichmann (Germany): The Transfer Pricing World in 2023 – The Tax Administrations' View

March 2, 2023

- Rahul K. Mitra (Chartered Accountant, India): Transfer Pricing and Marketing Intangibles: Should the OECD Guidelines be Revised?

March 16, 2023

- Romero J.S. Tavares (PwC), Giammarco Cottani (Netflix), Lorraine Eden (Texas A&M University), Eduardo Floering (Mueller Group), Andrew Hickman (Consultant): Brazil to Adopt the Arm's Length Principle – Latecomer or Agent of Change?

April 13, 2023

- Paolo Ludovici, Livio Zallo, Marlinda Gianfrate, Marco Striato, Luca Tortorella (Gatti Pavesi Bianchi Ludovici): ESG & Transfer Pricing: a Roadmap to Value Creation

June 1, 2023

- Gilles Franssens, Jean-Philippe Van West, Cobe Stevens, Ward Sandra (PwC): The Metaverse: Transfer Pricing and Other Tax Issues

June 22, 2023

- Xavier Daluzeau, Céline Pasquier, Thierry Viu (CMS): Global Mobility: Tackling Transfer Pricing Challenges

September 28, 2023

- Karin Andorfer, George Galumov, Omar Moerer (Deloitte): How Much Debt is not too Much Debt?

## WU Tax Law Technology Center at the Institute for Austrian and International Tax Law

Another topic which has become highly relevant and poses many new challenges in the current global tax and trade (customs duties) environment of the 2020s is Tax Law Technology. The increasing transformation of financial processes as well as the role of tax authorities, multinational enterprises and tax advisers in the global economy have raised the relevance of tax law technology towards a new level of execution. It is these players, supported by the OECD ideas, who are currently interacting on this journey of transformation. There is, however, an emerging need for the contribution of academia to the topic, in order to facilitate the link between achievable pragmatic solutions, theoretical principles, and the right level of execution of tax-related technologies. It is with these goals in mind that the Institute for Austrian and International Tax Law has established the WU Tax Law Technology Center, headed by Prof. Robert Risse.



## WU Tax Law Technology Conference

On February 6 to 7, 2023, the WU Tax Law Technology Center held its first Conference entitled "Tax & Technology: Academic Perspectives and Implications for Tax Practice". It explored the challenges and opportunities of using technology in the context of tax type-specific issues and use cases. The starting point of the individual sessions were research questions derived from practice, which were answered in the context of master theses of the postgraduate WU LL.M. Program "Digitalization & Tax Law".

## WU Tax Law Technology Symposium

The annual symposium held in the fall focuses on a specific topic and represents the latest research. The theme of the 2023 WU Tax Law Technology Symposium, which took place on September 18, 2023, was "Tax Audit 4.0". It included a discussion of international compliance developments, the tax audit framework from the perspective of taxpayers and tax administrations in the DACH region, and elements for an innovative "best practice" approach to tax compliance. In order to enhance the accessibility of the research findings, a book is scheduled to be published.

## WU Tax Law Technology Seminars

Building on current tax courses, such as international tax planning, group tax law, transfer pricing, indirect taxes, and information technology basics, i.e., structured programming, database systems, business intelligence and big data, and an introduction to artificial intelligence, the WU Tax Law Technology Center aims to teach at the interface of both disciplines. The following seminars, which are open to tax experts and professionals in corporate tax departments, tax advisory firms and tax administrations, were held by leading academics and practitioners from "both worlds" and took place on our campus:

- October 19 to 21, 2022: Tax Compliance with Microsoft Power Platform Applications
- June 19 to 23, 2023: Tax Law Technology Course (General Topics)

## Academic Conferences and Events

### Symposium on Procedural and Constitutional Law

The results of a number of our research projects are presented and discussed with fellow researchers from other Austrian and international universities at conferences organized by our Institute. Together with the Institute for Austrian and European Public Law, we hold a symposium on procedural and constitutional law on an annual basis. This year's symposium was held on November 14 to 15, 2022, on "Bindungswirkungen zwischen Verfahren". Well-known colleagues from other Austrian universities, the Constitutional Court (VfGH), and the Supreme Administrative Court (VwGH) contributed to the symposium. The contributions were published in a book with Linde Verlag, Vienna.

### WU Matters. WU talks

On November 16, 2022, the lecture "Was ist Steuergerechtigkeit?" organized by the Institute for Austrian and International Tax Law took place at WU as part of the discussion series "WU matters. WU talks." The panel was chaired by Prof. Staringer (WU), and included Marcel Göttert (Agenda Austria), Monika Köppl-Turyna (EcoAustria), Oliver Picek (Momentum Institute), and Margit Schratzenstaller-Altzinger (WIFO), as well as representatives of Austrian think tanks. In addition to the question of what tax fairness actually means, the panel participants also discussed current tax policy issues, such as the abolition of the cold progression, the excess profits tax or Pillar One and Two.

# 4



## RESEARCH ACTIVITIES

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

The conference “Recent and Pending Cases at the CJEU on Direct Taxation” was organized by the Institute for Austrian and International Tax Law and held from November 16 to 18, 2022. Distinguished experts from the countries in which the cases originated examined and discussed the interpretation of the fundamental freedoms in respect of direct taxation on the basis of recent CJEU judgments. Not only was the importance of pending cases at the CJEU to the EU Member States and third countries analyzed, but the background of recent CJEU decisions and their relevance for the future was also discussed. In the final session, an expert panel provided the audience with interesting insights into recent trends in CJEU case law. “Recent Developments at the CJEU in Direct Taxation 2022” will be published in late 2023 with Linde Verlag, Vienna.

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

On January 18 and 20, 2023, the conference “Court of Justice of the European Union: Recent VAT Case Law” was held for the tenth time. The conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2022. Expert panels consisting of leading academics, judges, legislators, and business representatives from all over Europe and beyond convened to analyze the judgments of the previous year. The first session was dedicated to “Fighting VAT Fraud” and the second session focused on “Obligations Imposed on Digital Platforms Regarding VAT/GST”. The other sessions, each dealing with a different topic, thoroughly analyzed the case law. A book containing the scientific output of this conference will be published with Linde Verlag, Vienna, in fall 2023.

### Book presentation “The Administrative Foundations of the Chinese Fiscal State”

On March 30, 2023, we were happy to welcome Prof. Wei Cui (University of British Columbia, Canada) to our Institute to give a presentation on his recently published book: “The Administrative Foundations of the Chinese Fiscal State”. His fascinating talk on the nature of the Chinese taxation system, which was moderated by Prof. Alexander Rust, was met with great interest by the audience.

### 1st WU Global Tax Seminar

The 1st WU Global Tax Seminar was held online on April 19, 2023, organized by the Institute for Austrian and International Tax Law together with the University of Vienna, Maastricht University, University of Amsterdam, Vrije Universiteit Brussel, East China University of Political Science and Law, and University of New York. The seminar on the topic of “The New International Tax Order: The OECD’s Two Pillar Solution – Viability, Challenges and Alternatives” took place with the special contribution of academics who started their academic careers at the Institute and who have subsequently continued with a stellar career in the academic world of international tax law at another university in Europe or elsewhere: Prof. Svitlana Buriak (University of Amsterdam), Prof. Kasper Dziurdz (Maastricht University), Prof. Caroline Heber (University of Vienna), Prof. Daniela Hohenwarter-Mayr (University of Vienna), Prof. Rita Julien (New York University School of Law), Prof. Na Li (East China University of Political Science and Law), and Prof. Jean-Philippe Van West (Vrije Universiteit Brussel). The event addressed the Two Pillar Solution from a technical perspective, analyzing its features and implementation challenges, as well as from a policy perspective, discussing its long-term viability and potential alternatives.





### Conference “Tax Law and Accounting”

On April 21 and 22, 2023, the “Wiener Bilanzrechtstage” were held at the Campus WU for the 22nd 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 100 academically interested practitioners accepted the invitation and attended a series of very interesting lectures on the general topic of “Internationale Umgründungen”. The lectures will be published in a book in fall 2023.

### Wolfgang Gassner Memorial Lecture

The 19th memorial lecture in honor of Prof. Wolfgang Gassner was held at the Institute for Austrian and International Tax Law on April 20, 2023. Prof. Johanna Hey (Universität zu Köln, Germany) gave a presentation on “Das Leistungsfähigkeitsprinzip als Maßstab europäischer Steuerrechtssetzung?”. After the lecture, comments from Prof. Alexander Rust on the topic were met with great interest. Finally, the “Wolfgang Gassner-Wissenschaftspreis 2023” was ceremoniously presented to the awardees. Prof. Rita Szudoczky was awarded with the main prize and Christina Dimitropoulou, PhD, was this year’s winner of the promotional prize.

### Conference “Tax Treaty Case Law Around the Globe”

“Tax Treaty Case Law Around the Globe” is a jointly organized conference by the Institute for Austrian and International Tax Law and the Fiscal Institute Tilburg, Tilburg University. The conference alternates on an annual basis between Vienna and Tilburg, and 2023 was a “Vienna year” again for the conference, which the Institute had the pleasure to host from April 26 to 28, 2023. Academics and practitioners from 22 countries presented 32 of the most interesting recent court cases on tax treaty law of their domestic jurisdictions. The presentations were followed by active discussion. Practitioners and government representatives in particular valued the biggest benefit of this conference:

being updated on the most recent trends in treaty jurisprudence around the globe in just two days. The results of the conference will also be published in a book in early 2024.

### Symposium on VAT “Energie in der Umsatzsteuer – Unterschiede und Gemeinsamkeiten der ‘alten’ und ‘neuen’ Energie”

The symposium on VAT “Energie in der Umsatzsteuer – Unterschiede und Gemeinsamkeiten der ‘alten’ und ‘neuen’ Energie” took place on May 16, 2023, in cooperation with KPMG. The symposium focused on the current topic of energy in VAT. Enriched by current practical cases, the lines of case law of the European Court of Justice and the Austrian courts were contrasted with the practice of the tax authorities and selected issues of energy in VAT were highlighted. As the energy crisis has accelerated the energy transition, “green” energy, electromobility and energy trading have gained immense importance and raised new issues in VAT. In addition to discussing the topic on the basis of selected practical cases, the future of energy (sales) taxation in terms of tax policy was also considered.

### 30th Viennese Symposium on International Tax Law

The 30th Viennese Symposium on International Tax Law was organized by the Institute for Austrian and International Tax Law in cooperation with the Austrian branch of the International Fiscal Association (IFA) and held on June 12, 2023. The professors and research staff from our Institute presented the results of their research on the topic of “Anti-Abuse Rules and Tax Treaties” within the framework of the Symposium. The speakers analyzed the scope and interpretation of common anti-abuse rules in domestic tax laws and examined their relation and impact on the application of tax treaties. The book of the Symposium’s results will be published in early 2024 by IBFD and is keenly anticipated by an interested public.

# 4



## RESEARCH ACTIVITIES

### Conference “Crypto Assets: Tax Law and Policy”

Every year at the beginning of July, the Institute for Austrian and International Tax Law organizes a scientific conference dedicated to a topic of current relevance in tax law. The topic of this year’s conference “Crypto Assets: Tax Law and Policy”, is one that has gained attention on an international level in the current digital economy. 46 reporters from around the world gathered from June 29 to July 1, 2023, in Rust, Austria, to share the relevant positions and developments in their countries’ domestic law, elaborate on the substantive tax issues raised by crypto assets, and discuss their respective legislative framework, administrative practice, and case law related to core issues of income taxation, as well as wealth taxation, inheritance and gift taxation, and value added taxation. During the conference, a Doctorate Workshop on the same topic was also held, at which doctoral students from different countries presented and discussed their doctoral theses on the topic of crypto assets. Work is being carried out on a book which will make the results of the conference accessible to a wider audience and is expected to be published in spring 2024.

### Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during academic year 2022/23. 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 generally start with a short lecture by an LL.M. student on recent developments in tax law in their home country. Our LL.M. students and researchers then get to meet and chat in a more informal environment.

#### Speakers and Topics of the Tax Lunch Talks in 2022/23

October 12, 2022

- Johnny Pacheco Castro (Italy): Transfer Pricing Case Law in Costa Rica

November 24, 2022

- Carolina Prado von Zuben (Brazil): General Anti-Avoidance Rule (GAAR) in Brazil and Recent Developments from the Brazilian Supreme Court

January 12, 2023

- Nikhil Rao Krishnan (India): Taxing the Digital Economy: An Overview of the Measures Taken by India to Tax Digital Services

February 16, 2023

- Gaute Randulf Risholt (Norway): A Peculiar Case on VAT, EU State Aid Rules and Norwegian Swimming Pools

March 29, 2023

- Anthony Mark Omona (Uganda): VAT Treatment of Electronic Transactions in Uganda

April 26, 2023

- Thao Le (Australia): Shades of Trust – The New ‘Grey’: an Australian Perspective

### DIBT Workshops

Throughout the year, various workshops on specialized topics are offered to DIBT students and are also open to other Institute researchers. At these workshops, international tax law experts discuss topics of current relevance within their specialized field of expertise. Usually, the first half of the workshop focuses on the presentation of the topic, whereas the second half discusses points related to the presentation. Apart from offering insight into various specialized topics within the field of tax law, these workshops also help to foster contacts with relevant experts in the tax community.



### **Speakers and Topics of DIBT Workshops in academic year 2022/23**

*October 4, 2022*

- Prof. Cliff Fleming (Brigham Young University): Viewing the GILTI Tax Rates Through a Tax Expenditure Lens

*November 15, 2022*

- Prof. Pasquale Pistone (WU/University of Salerno): Third Party Liability for the Collection of Taxes / The Implications of the Presumption of Innocence for a Case of Deemed Prior Violation

*February 22, 2023*

- Prof. Edoardo Traversa (UCLouvain): Taxing Multinationals after Pillar One and Two: Time for Alternatives to the Corporate Income Tax?

*March 7, 2023*

- Prof. Reuven Avi-Yonah (University of Michigan): The 1923 Report and the International Tax Revolution

*March 16, 2023*

- Richard Stern, PhD (EY): Crypto-Assets, How do They Fit into the Tax World and What are They Changing

*June 13, 2023*

- Prof. Pasquale Pistone (WU/University of Salerno): Improving Taxpayers' Rights in the Settlement of Cross-Border Tax Disputes & Article 15: Income from Employment, Excerpt from 2023 Updated Chapter, Global Tax Treaty Commentaries

## **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-doctoral researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enable further development of 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 around the world. Furthermore, our guests often use the opportunity, while they are with us, to present a paper at a Round Table. In this way, everyone involved can learn not only about foreign tax systems, but also about the different ways of thinking about international tax issues and opinions on how to deal with them. In academic year 2022/23, we also once again had the valuable opportunity to have Dr. Josef Fuchs, a former senate president of the Supreme Administrative Court, chair two of our Round Tables.

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## RESEARCH ACTIVITIES

### Topics of Round Tables

Jürgen Romstorfer	Die abkommensrechtliche Einordnung von Vergütungen für die Zurverfügungstellung von Software
Severin Schragl	Besteuerung von Einkünften aus öffentlichen Kassen nach dem DBA Schweiz
Franz Wallig	Veräußerung eines Liebhabereigenschafts durch eine Kapitalgesellschaft
Enrico Gallo	The Role of New Technologies in the Resolution of Double Taxation Disputes in the Transfer Pricing Area
Daniel Santiago Marcos	Taxation of Telework
Erika Scuderi	The Use of Fiscal Measures for Addressing Space Debris
Dr. Martin Klokár	Der Zeitfaktor bei der linearen und degressiven Absetzung für Abnutzung
Dr. Valentin Bendlinger	Die Auswirkungen der RS ACC Silicones auf § 21 Abs 1 Z 1a KStG
François Barreau	The Concept of Tax Sovereignty and the Exclusive Powers of the Member States in the Field of Direct Taxation
Hugo López	Tax Treatment of Highly Mobile of Individuals and in Particular Special Tax Regimens to Attract Them in an International Scenario
Stefano Castagna	Measuring Value and the Impact of the Legal Framework on Stakeholder Value Creation
Iris Tschatsch	The Perspective of Developing Countries as an Impetus for Multilateral Cooperation
Alberto Tramballi	The Use of Blockchain to Improve Mutual Agreement Procedures
Belisa Ferreira Liotti	The Shift in Strategy Against Offshore Tax Schemes: Punishing Their Enablers
Camilo Rodríguez Peña	The Importance of Digitalization of Tax Administrations in Light of the Recent Proposals for International Tax Policy Reform – The Example of Latin America

Ruth Wamuyu Maina	Implications of Investment Provisions in Regional Trade Agreements on the Implementation of the Globe Rules Under Pillar Two
Abhishek Padwalkar	EU's UnShell Proposal – Validity of the “Substance” Requirements and Other Issues
Ruth Mirembe	Pillar One in Light of the Legitimacy of the OECD, Developing Countries and Taxpayers
Marcelo H. B. Moura	Comments to the Public Consultation Document “Pillar One – Amount B”
Monique Malan	Monetary Thresholds in U.S. Income Tax Treaties
Iris Tschatsch	Das Profil “Steuerpflichtiger” – Rechtliche Möglichkeiten und Grenzen der (automatisierten) Datenverwendung durch die deutsche Finanzverwaltung
Michael Gleiss	Ist das Postlaufprivileg des § 108 Abs 4 BAO auch bei einer Beförderung durch einen Paketdienst anwendbar?
Thomas Frenkenberger	Indirect Transfer of Immovable Property, Shares, and Rights
Nicholas Pacher	Rechtsschutz bei Säumnis der Abgabenbehörde im amtswegigen Wiederaufnahmeverfahren
Yasmin Lawson	The Role of OECD Materials in the Interpretation of EU-Directives: A Discussion of the Safe Harbour-Rule in Art 32 Pillar Two-Directive
Siddhesh Rao	Navigating the Grey Areas of Misuse of Client-Attorney Privilege in Tax Law
Markus Mittendorfer	Energiehandel an der Strombörse
Rainer Borns	“Grüne” Fortbewegungsmittel in der Umsatzsteuer
Bence Péter Komár	Tanken und Laden von Fahrzeugen in der Umsatzsteuer
Oleksandr Nesterov-Surmenko	Jurisprudential Developments and Regulations on the Use of Artificial Intelligence by the Tax Administrations of Germany
Rhodah Noreen Kwamboka Nyamongo	The Nexus Between the Rule of Law and the Digital Transformation of Tax Administrations
Vera Hellebrandt	Der ordre public in der europäischen steuerlichen Amtshilfe



Timoleon Angelos Christodouloupoulos	E-services, Technology-Enabled Tax Enforcement and Social Contract 2.0
Philipp Scharizer	Die teilweise Veräußerung eines Mitunternehmeranteils
Michael Hubmann	Die Berichtigung von "Rechenfehlern" des BFG nach § 293 BAO
Valentina Emanuele	Redrafting Tax Treaties in light of the Concept of "Value Creation"
Monique Malan	How Does Tax Law Deal with de Minimis Matters?
Carlos Cabrera	International Transport in International Taxation
Christian Knotzer	Open Questions (& some Answers) on the Net Tax Option of Article 12B(3) UN MC
Theres Neumüller	The Role of Withholding Taxation in International Tax Law – Potential Objects, Purpose and Rationale behind the Introduction of a Withholding Tax Regime, or "Why Do We Need Withholding Taxation?"
Kristof Boel	Third-country PE Provision
Rhodah Noreen Kwamboka Nyamongo / Anastasiya Piakarskaya	Generative AI: the Power Behind ChatGPT and its Use in Taxation
Valentina Emanuele	Domestic GAARs and their Impact on Tax Treaties

## Topical Discussion Rounds

Staying up to date is essential for conducting high-quality research. The Institute for Austrian and International Tax Law organizes several internal meetings, so-called "Coffees" and "Teas", during which the latest developments in the field of Austrian, European, and international tax law are discussed. Researchers of the Institute prepare these informal meetings, which lead to fruitful debates and foster the exchange of knowledge between the Institute's academic staff.

### VAT Coffee:

- CJEU December 1, 2022, C-141/20, Norddeutsche Gesellschaft für Diakonie
- CJEU February 28, 2022, C- 695/20, Fenix International
- CJEU March 30, 2023, C-616/21, Gmina L

### Tax Update:

- EuGH June 16, 2022, C-572/20, ACC Silicones Ltd
- VwGH September 7, 2022, Ra 2021/13/0067– Progressionsvorbehalt als Quellenstaat
- VwGH June 22, 2022, Ro 2020/13/0004-7 – Betriebstätte bei Mitbenützung von Büroräumlichkeiten
- BFG October 7, 2022, RV/7101680/2022; Verlustverwertung bei Ausscheiden einer verlusttragenden ausländischen Tochter aus einer Gruppe

### TP Coffee:

- Medingo Israel Case on Business Restructuring
- Medtronic US Case on TP Methods and Comparability
- Ferragamo France Case on Accurate Delineation and Comparability Analysis
- Prinoth SPA case on TP Methods and Functional Analysis
- 3M US Case on Blocked Income and Arm's Length Principle

### CJEU Case Law Coffee:

- Judgement on case C-885/19 P, Fiat Chrysler Finance Europe v Commission on the Existence of State Aid in the Form of an Advanced Pricing Agreement
- Judgement on case C-538/20, W, on the Deductibility of Final Losses
- Judgement on case C-572/20, ACC Silicones, on the Right to Reimbursement of a Tax on Dividends
- Judgement on case C-694/20, Orde van de Vlaamse Balies, on DAC 6
- Judgement on case C-37/20 & C-601/20, Luxembourg Business Registers, on Anti-Money Laundering Legislation in the EU



# RESEARCH ACTIVITIES

## Tax Trea-Tea:

- France: CE, May 20, 2022, No. 444451, Sté Planet
- Germany: BFH, June 1, 2022, I R 30/18, Frontier worker clause
- India: ITAT, May 31, 2022, No. 6455/Mum/2018, Factiva vs. DCIT
- Netherlands: HR, July 1, 2022, 20/03826, Remittance Provision

## OECD Archives

The minutes and other documents of the OEEC and OECD committees at the time the first OECD Model Convention was drafted provide valuable information about the intention of the drafters for researchers in tax treaty law. Until recently, 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, dedicated to opening, at no charge to the public, all historic and official documents drafted in preparation of the OECD and League of Nations texts. Together, we have copied, scanned, digitalized, and uploaded these documents to the Internet, in order to make them available to researchers, academics, and other tax professionals worldwide. The database now includes 3,063 documents with more than 40,000 pages, all in a searchable format. It can be accessed via the following link: <https://www.taxtreatieshistory.org>.

## Funded Research Projects

In academic year 2022/23, our Institute conducted various research projects that were sponsored by the Austrian Science Fund (FWF), the Jubilee Fund of the Austrian National Bank OeNB, Eurasia Pacific Uninet, Gatti Pavesi Bianchi Ludovici, Vertex, SICPA Guardtime SA, Siemens Integrity Initiative, Swedish Industry, Inter-American Development Bank, Microsoft Corporation, Anglo American, Africa Uninet, the European Commission, and OeAD.

### Funded Research Projects

- Doctoral Program in International Business Taxation (DIBT)
- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- Challenges for VAT in a Digital Economy
- International Taxation, Cooperative Compliance, and Tax Policy
- Tax Transparency and Corruption
- Removing Tax Barriers to the Belt and Road Initiative
- Research on Digitalization: The new Frontier for LAC Tax Administrations
- Implementation of the MLI
- Digital Tax Transformation
- Dispute Resolution, DET, and Other Related Activities
- Cooperative Compliance
- Good Governance in a Digital and Open Trading Environment
- Dispute Resolution in VAT
- Introduction of a Global Minimum Tax
- Financing for Sustainable Development – Taxation, Illicit Financial Flows and the Potential for New Technologies
- International Tax Disputes
- Higher Education Staff Mobility with Sub-Sahara Africa (South Africa and Uganda)



## Incoming Foreign Researchers

High-level research is only possible if close links with the international scientific community are established. The Institute for Austrian and International Tax Law therefore strives to invite as many distinguished foreign researchers as possible to cooperate on research projects. In academic year 2022/23, we were able to host seven visiting professors from abroad on the standard program and 37 on our LL.M. International Tax Law program. Furthermore, we were proud to host 36 guest researchers from 20 different countries, who stayed for 117 months in total, ranging from stays of one week to one year. Many of our guests were granted a fellowship for their research period or were able to participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

### Incoming Foreign Researchers

- ANDERWALD, Anna-Maria, AUSTRIA, Konsumorientierte Besteuerungssysteme
- AVI-YONAH, Reuven, USA, The 1923 Report and the International Tax Revolution
- BIN, Yang, CHINA, The New Development of the VAT Rules and International Taxation in the EU
- BUCHANAN, Neil, USA, "The Myth of Ownership"; Fiscal and Environmental Policies Through the Lens of Intergenerational Justice, and the Use of Economics in Legal Analysis
- CABRERA, Carlos, SPAIN, International Transport in International Taxation
- DOĞMUŞ, Simay, TURKEY, Disguised Profit Distribution through Transfer Pricing within Intra-group Services
- DULEVSKI, Stoycho, BULGARIA, Digital Permanent Establishment in the CITA and VATA
- ERDŐS, Gabrielle, HUNGARY, Analysis of the European Union's Responses to the Tax Challenges of the Digital Economy
- FRAS, Katarzyna (Kat) Anna, NETHERLANDS, The Use of Artificial Intelligence in the Area of VAT
- FUR BOJE, Søren, DENMARK, Danish Royalty Tax
- GALLO, Enrico, ITALY/SPAIN, The Role of the New Technologies in the Resolution of Transfer Pricing Double Taxation Disputes
- HOFFMANN, Sabine, GERMANY, Die Reformierung der Hinzurechnungsbesteuerung im internationalen Vergleich
- KÁCSER, Olivér, HUNGARY, Analysis of the European Union's Responses to the Tax Challenges of the Digital Economy
- KAŹMIERCZAK, Mateusz, POLAND, Taxation of the Digital Economy
- KHETAN, Ashish, INDIA, Digital Taxation and the Fiscal Impact of the Latest OECD Proposals on Developing Countries
- LOGOZZO, Maurizio, ITALY, VAT and the Principles of European Tax Law
- LÓPEZ, Hugo, SPAIN, Cross-border Tax Issues linked to Individuals in Light of Mobility permitted by Digitalization
- LI, Xin, CHINA, Regional Coordination of VAT



# 4



## RESEARCH ACTIVITIES

- NGIDI, Mzwandile, SOUTH AFRICA, Tax Transparency: The Role of International Exchange of Information in Curtailing Income Tax Avoidance - a Perspective from Selected Developing Countries
- NISSINEN, Mika, FINLAND, CIV and National Tax Policy / de lege ferenda perspectives
- PACH, Dominika, POLAND, The Problem of Double or Non-Taxation in Cross-border EU Chain Transaction
- PISAČIĆ, Viktorija, CROATIA, Tax-Based EU own Resources as a Tool for Post-Pandemic Recovery: Legal Challenges, Opportunities and Obstacles
- SADIQ, Kerrie, AUSTRALIA, Associated Enterprises (Art 9 OECD Model)
- SANTIAGO MARCOS, Daniel, SPAIN, Taxation of Telework
- SCHERLEITNER, Moritz, FINLAND, Tax Dispute Resolution and Mediation. EU Law Topics Involving Investment Fund Taxation and Mutual Recognition; the Impact of Certain Aspects of the Charter in EU Taxation; as well as State Aid
- TAMBUNAN, Maria, INDONESIA, Rethinking of the Relevance of Tax Sovereignty
- TRAMBALLI, Alberto, ITALY, The Use of Blockchain to Improve Mutual Agreement Procedures
- TRAVERSA, Edoardo, BELGIUM, EU Tax Integration: Direct and Indirect Taxation
- SUSHKOVA, Olena, UKRAINE, Fiscal Policy Eco-Consciousness Index

## Outgoing Researchers

Prof. Georg Kofler gave lectures, inter alia, at the University of Luxembourg, the European Tax & Legal Forum (Germany), the University of Liechtenstein, the Oxford Virginia Legal Dialogs (UK, USA), the University of Bergamo (Italy), the University of Virginia (USA), and he spent the spring semester 2023 at the University of Florida (USA).

Prof. Alexander Rust gave lectures at the University of Leiden (the Netherlands), the University of Luxembourg and taught as an adjunct professor at Georgetown University (USA).

Prof. Rita Szudoczky gave lectures at Lund University (Sweden).

Prof. Pasquale Pistone was visiting professor and part of the Hauser Global Law School Faculty at New York University (USA) in Spring Semester 2023. He also gave lectures at Boston College and at the University of Florida (USA).

Prof. Jeffrey Owens has lectured at the Joint Vienna Institute and the CUFU in Beijing. He has also presented at a number of research institutions in Brazil, China and the U.K.

Prof. Robert Risse gave lectures at the University of Leipzig (Germany).

Every year, not only professors, but also young scholars from the Institute are invited and able to visit academic institutions in the area of tax law all over the world. During the past year, teaching and research associates have conducted research stays in China and the USA. These visits 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

January 2023 – July 2023

• Erika Scuderi: Harvard Law School, USA

February 2023 – June 2023

• Stefano Castagna: University of Hong Kong, China

### Engaging with International Academic Institutions

Prof. Georg Kofler currently serves as the chairman of the ECJ Task Force of CFE Tax Advisers Europe and as a member of the Austrian Chamber of Tax Advisers' Scientific Board. He has also served as vice-chair and a member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) (until 2022) and currently chairs IFA's signature IFA/EU seminar (2022 – 2024). He is also a member of the Joint Tax Committee of the German, Swiss, and Austrian Chambers of Accountants ("D-A-CH Steuerausschuss").

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

Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the ECJ Task Force of CFE Tax Advisers Europe.

Prof. Karoline Spies is a member of the VAT Expert Group (VEG) at the European Commission.

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), Full Professor of Tax Law at the University of Salerno (Italy), Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), Doctor honoris causa at the University of Örebro (Sweden), a member of the Permanent Scientific Committee (PSC) of IFA, of the Executive Board and Secretary General of the European Association of Tax Law Professors (EATLP), a founding member of GREIT (Group for Research on European and International Taxation), the President of the Italian Association for Latin American Tax Law, a Member of the Executive Board of ILADT (Istituto Latinoamericano de Derecho Tributario), the President of Ius Fiscale Europaeum (IFE), an honorary member of IBDT (Instituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios), and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is an adviser to the IADB, UNCTAD, World Bank, Asian Development Bank, and a number of regional tax administration organizations. He is also works with the UN Tax Committee and is on the editorial board of the Journal for International Economic Law, as well as on the Board of Associate Editors of the UNCTAD Transnational Corporation Journal.

Prof. Robert Risse is a member of the board of the German Institute for Digitalization of Tax Law, responsible for Distributed Ledger Technology as Blockchain developments.



# DISSEMINATING OUR KNOWLEDGE

## Book Series, Tax Journals

In academic year 2022/23, many books were written or edited by the professors of our Institute, most of which were published by IBFD, LexisNexis, Facultas, Linde, and Wolters Kluwer publishing houses. The Institute has continued publishing "The European and International Tax Law and Policy Series" with IBFD. Prof. Georg Kofler, Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, and Prof. Claus Staringer are editors of the LexisNexis "Series on Austrian Fiscal Law", originally founded by Prof. Gerold Stoll.

Prof. Georg Kofler is on the editorial board of "EC Tax Review", and served as one of the editors of the peer-reviewed "Spektrum der Steuerwissenschaften und des Außenwirtschaftsrechts" (StAW) (until 2023) and of the "Zeitschrift für Gesellschaftsrecht und angrenzendes Steuerrecht" (GES); he is also active on the board of, for example, "TPI" (Transfer Pricing International), "IStR" (Internationales Steuerrecht), and "beck.digital".

Prof. Michael Lang is the editor of the Linde "Series on International Tax Law", presently comprising 134 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 32 years ago. Moreover, Prof. Michael Lang is editor-in-chief of the Bulletin for International Taxation, as well as one of the editors of Kluwers' Series on 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"; he is co-editor of the English version of the commentary "Klaus Vogel on Double Taxation Conventions" and is co-editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance".

Prof. Karoline Spies is one of the editors of Ecolex, a journal on business law and tax law. She is also responsible for the periodical reporting on European tax law in the journal ÖStZ (Austrian Tax Journal).

Prof. Claus Staringer is one of the editors of "AVR" (Abgabenverfahren und Rechtsschutz), a journal that is specialized in tax procedural law. He is also responsible for initiating Lexis 360, an online news project.

Prof. Pasquale Pistone is editor-in-chief of the IBFD World Tax Journal, of the IBFD Doctoral Series and of the Global Tax Treaty Commentaries. Moreover, he is a member of the board of directors of Diritto e Pratica Tributaria Internazionale (Italy). He is also a member of several other scientific boards of tax specialized journals in various countries of Europe and the world.

Prof. Michael Lang and Dr. Raffaele Petruzzi are editors of the "Series on Transfer Pricing Developments Around the World", published by Wolters Kluwer.

Prof. Robert Risse and Dr. Raffaele Petruzzi are members of the editorial board and co-editors of the tax journal "TPI" (Transfer Pricing International) published by Linde, the first transfer pricing journal in the German language.





## Contacts with Academics and Practitioners from Around the World

### 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 WU Transfer Pricing Center. The certificate targets professionals around the world who want to build or broaden their knowledge in transfer pricing and get access to new research results in that area. Candidates are typically tax and transfer pricing advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, and government officials.

### Vienna Certificate in Double Tax Treaties

The Vienna Certificate in Double Tax Treaties is offered to tax treaty experts and consists of two excellent courses, a high-class case study, and a technical paper supervised by the professors of the Institute. 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 and get access to new research results in that area from leading researchers.

### Vienna Certificate in Tax Law Technology

The Vienna Certificate in Tax Law Technology is a certificate program which offers a unique opportunity to combine two excellent courses with a high-class use case study as well as a technical paper supervised by the experts of the WU Tax Law Technology

Center. Previously completed courses can be transferred to the certificate program. The certificate targets professionals around the world who want to build or broaden their knowledge in tax law technology and get access to new research results in that area. Candidates are typically tax advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, and government officials.

### Evening Lectures with the Chamber of Tax Advisers and Public Accountants

Together with the Austrian Chamber of Tax Advisers and Public Accountants, the Institute organized a series of lectures. On October 17, 2022, the lecture titled "Die EU-Richtlinienvorschläge zur Bekämpfung des Missbrauchs von Briefkastenfirmen (Unshell-Directive) und für einen fiktiven Zinsabzug (DEBRA-Directive)" was held by Prof. Alexander Rust. Another lecture was held by Prof. Josef Schuch on November 14, 2022, who exposed the topic "ATAD 3 (UNSHELL) Richtlinien-Entwurf: Mögliche Auswirkungen auf pan-europäische Investitions- und Holdingstrukturen". Prof. Blum delivered a presentation on "Aktuelle Entwicklungen im Internationalen Steuerrecht – Pillar Two/Unshell-Richtlinie, DBA VAE und grenzüberschreitende Arbeitskräfteüberlassung" on March 13, 2023, and on May 15, 2023, it was Prof. Spies's turn to present the topic "Das Mehrwertsteuerreformpaket 'VAT in the Digital Age' (ViDA)".

### Corporate Tax Lunch

On November 8, 2022, and May 16, 2023, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted working lunches for corporate tax directors, who exchanged their views on current developments in international tax law among themselves and with the professors of the Institute.



## DISSEMINATING OUR KNOWLEDGE

### Tax Treaty Courses

Two seminars were held on tax treaty law (January 23 to 28, 2023, and June 22 to 24, 2023), where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law. We are happy about our longstanding and valuable cooperation with the Academy of Tax Advisers and Public Accountants Vienna for the organizational aspects of these seminars.

### CEE Vienna International Tax Law Summer School

From July 10 to 14, 2023, the CEE Summer School on International Tax Law was organized for the fourteenth 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. All 24 selected full-time CEE students were offered free participation in the program. A welcome reception sponsored by LeitnerLeitner was 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, LeitnerLeitner, and Siemens.

### Teaching in Beijing and Xiamen

Thanks to the great relationship between the Institute for Austrian and International Tax Law and the universities in Beijing and Xiamen, we were once again able to offer two Summer Schools on International Tax Law. After several years of remote lecturing, it was a great pleasure that the delegations were once again able to travel to China in person. Within the framework of the Austrian-Chinese Tax Research Network, from July 17 to 21, 2023, a Viennese delegation lectured during the 9th Summer School of International Tax Law at Xia-

men University, where not only students from Xiamen University, but also practitioners and government representatives may participate. One of the students was awarded the WTS-Scholarship and invited for a research stay at WU. A further Viennese delegation held a five-day course in Beijing for fourth-year undergraduate students and Master students from the Central University of Finance and Economics Beijing from July 3 to 7, 2023.

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

A major priority is the preservation of relationships with students, graduates, and other practitioners. Nineteen years ago, a database was created containing contact details for our students, in order to provide 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 19,600 people, we post twice a week on our LinkedIn page, we distribute our magazine TAX LAW WU on a quarterly basis to provide up-to-date information about our Institute's activities, and we also keep the students updated via social media. It is always a pleasure to invite our alumni and other practitioners to special lectures.

### Helping Practitioners Search for Literature and Case Law

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





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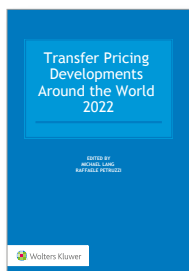
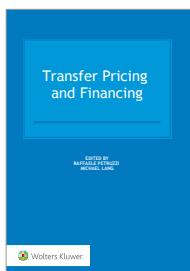
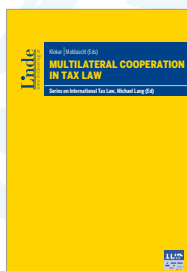
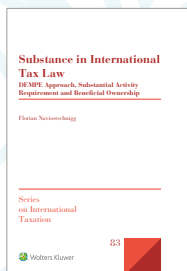
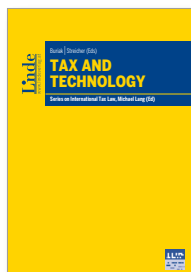






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