

Institute for Austrian and International Tax Law Vienna

Report on Academic Activities 2021/22

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 2021/22, which started on October 1, 2021, and ended on September 30, 2022. It was a very successful year for our Institute and for the team as a whole.

This year continued to present us with new challenges. In retrospect, it was once again a year of improvisation, but also of innovation. Despite the challenges, we are happy to report that we were able to carry out almost all of our scientific activities as planned, in an online, hybrid or on-site format. This was made possible thanks to all those involved going the extra mile. We would like to thank everyone who helped make this possible, as well as all our friends who continue to support us.

The Institute for Austrian and International Tax Law is the largest university-based institution in tax law worldwide. As well as carrying out research and teaching activities at WU (Vienna University of Economics and Business), the Institute is involved in many national and international research projects, and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative, and inspiring tax-related research. We are

proud to be part of WU. To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a significant extent, we also receive funds from Austrian and European research institutions, from our partners in the business community, and from private and corporate sponsors. For example, nearly half of our staff is financed from sources outside the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

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

Our main fields of interest are corporate tax law, international tax law, and European tax law, and to a growing extent tax policy, transfer pricing, 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.

Georg Kofler

Michael Lang

Alexander Rust

Josef Schuch

Karoline Spies

Claus Staringer

Rita Szudoczky

Pasquale Pistone

Jeffrey Owens

Robert Risse

Raffaele Petruzzi

Theodora Stergidou

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STAFF

Professors

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 Prof. Michael Lang
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 Prof. Josef Schuch
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Theodora Stergidou

Jean Monnet Professor

Prof. Pasquale Pistone

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 Prof. Walter Hellerstein
 Prof. Alfred Storck

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 Prof. Helmut Loukota

Director, WU Global Tax Policy Center

Prof. Jeffrey Owens

Managing Director, WU Transfer Pricing Center

Dr. Raffaele Petruzzi

Director, WU Tax Law Technology Center

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Program Leader, Cooperative Compliance

Jonathan Leigh-Pemberton

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 (Professor at the University of Vienna)
 Dr. Christoph Marchgraber

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 Prof. María Cruz Barreiro Carril
 Dr. Philip Göth
 Dr. Martina Gruber
 Dr. Meliha Hasanović
 Judith Herdin-Winter
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 Dr. Nicole Skala
 Dr. Karin Spindler-Simader
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 Dr. Franz Philipp Sutter
 Dr. Elisabeth Titz-Frühmann
 Kurt Ubelhoer
 Prof. Servatius Van Thiel
 Dr. Michael Wenzl
 Dr. Viktoria Wöhrer
 Dr. Stephanie Zolles

Junior Researchers

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Eric Coenen, Tamina Elbl, Dominic Krenn, Maren Miglore, Kristof Misić, Marlene Schuppler, Paula Traupmann, Xiang Zhang, Isabel Trucker (eAssistant)

Spring Term:

Eric Coenen, Mathias Drolle, Tamina Elbl, Sarah Ferstl, Philipp Jäger, Laurin Lutz, Ines Sandler, Martin Tobler, Isabel Trucker (eAssistant), Daniel Chen (eAssistant)

Administrative Staff

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 Michaela Haider
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 Nina Klauß
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 Nina Nimmerrichter
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 Hedwig Pfanner
 Carina Prugger
 Caroline Ristić
 Stephanie Roiss
 Lara Sedlaček
 Christina Sudrat
 Ulrika Sundin Speer
 Maria Wimmer





STAFF

Inaugural Lecture Prof. Georg Kofler

On November 15, 2021, Prof. Georg Kofler held his inaugural lecture on the topic of "Gimme Shelter: The Shielding Effect of European Tax Directives" at the WU Campus. Members of the international and national tax community, representatives from both academia and business, took part in this event.

Inaugural Lecture WU Tax Law Technology Center

On January 19, 2022, Prof. Robert Risse held the inaugural lecture on the topic of "The Transformation of Tax & Customs Law into the Digital World of Processes, Automation and Predictions" as an online event. This Center focuses on the challenges of technological change on tax and customs laws.

New Visiting Professorship at the Institute

Prof. Daniel W. Blum has joined the team of the Institute for Austrian and International Tax Law as a Visiting Professor for one year as of March 1, 2022. Prof. Daniel Blum completed his habilitation in 2021 with the topic "Normativity in International Tax – A Legal Theoretical Inquiry into Contemporary International Tax Discourse". He supports and develops the Institute in a wide range of research areas and in teaching activities.

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), Walter Vigo (UniCredit SpA), Charlotte Winzer/Graeme Alan Wood (The Procter & Gamble Company).

Publications
2021/22



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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 2021/22, about 1,000 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. On the course "Foreign Tax Law", held by international guest professors, students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In academic year 2021/22, the following guest professors held lectures in "Foreign Tax Law": Prof. Gianluigi Bizioli (Italy), Prof. Luzius Cavelti (Switzerland), Prof. Joseph Clifton Fleming (USA), Prof. Christiana HJI Panayi (Cyprus), Prof. Stephanie Hoffer (USA), Prof. John Prebble (New Zealand), Prof. Fadi Shaheen (USA), Richard Stern, PhD (USA), and Prof. Van Thiel (Belgium). 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, "Tax Planning and Transfer Pricing in Multinational Companies", "Seminar on European Tax Law", "Seminar on Current Developments in European and International Tax Law", "Seminar on Business Tax Law in the Form of Simulated Client Meetings" or "European Value Added Tax – Current Issues and Future Developments". For Master Program students with a special interest in VAT, the Institute provides an elective course on "Special VAT Issues in a National and International Context".

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TEACHING

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

Each student on either Master Program is required to prepare a Master thesis that demonstrates their ability to independently treat a topic with the help of academic research methods. Ambitious students are invited to write a tax-related Master thesis at our Institute. A total of 20 Master theses were approved at our Institute in academic year 2021/22.

Tax Law Courses

Course	Number of Students in 2021/22
Introduction to Tax Law (6 courses)	1000
Basic Topics in Tax Law (28 courses)	640
Seminar on Advanced Topics in Tax Law (6 courses)	521
Law, Economics and Business	209
European Tax Law (2 courses)	30
Procedural Tax Law (2 courses)	55
Digitalization and Tax Law (2 courses)	24
Introduction to Transfer Pricing	17
EU Tax Policies in the Field of Direct Taxation	15
Tax Law in Practice	19

International Tax Law (2 courses)	35
Tax Treaty Law (3 courses)	390
Business Tax Law (2 courses)	318
WU-BMF Seminar Business Tax Law	42
Transfer Pricing in Multinational Companies	31
Deepening in VAT	50
Issues in U.S. International Tax Law and Policy	32
Tax and Development	30
Jurisprudential Perspectives of Taxation Law	24
Introduction to Common Law from a Tax Law Perspective	21
Tax Obstacles to International Economic Activity	27
U.S. Taxation of Cross-Border Transactions	17
Aspects of U.S. International Taxation	60
Introduction to the International Aspects of Italian Corporate Taxation	29
EU Corporate Tax Law	60
Swiss Tax Law - Characteristics and Challenges of a Federalist Tax System	30
WTO and Taxation	29
Corporate Tax Law for Finance and Accounting	135
Simulated Tax Treaty Negotiations (2 courses)	26
Seminar on European Tax Law	17
Colloquium on European and International Tax Law (2 courses)	18
Seminar on Business Tax Law in the Form of Simulated Client Meetings	20
European Value Added Tax – Current Issues and Future Developments (2 courses)	14
BEPS (Base Erosion Profit Shifting) and other OECD and EU Initiatives against Aggressive Tax Planning	15



Books for Students

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

Special Activities Offered to Students

WU Winning Team at the International and European Tax Moot Court 2021/22

In 2022, the team of our Institute once again delivered an outstanding performance at the International and European Tax Moot Court, which was organized by KU Leuven (Belgium) in cooperation with IBFD. Over 30 teams from around the world took part in the competition. After pleading against the University of Bergamo (Italy) and Thammasat University (Thailand) in the qualifying rounds, our team won against Virginia Law School (USA) in the final. The competition was to be held in Leuven from March 27 to April 1, 2022. However, due to the global pandemic all teams held their pleadings online via MS Teams.

A Moot Court is a fictitious court, where teams of students play the roles of plaintiff and defendant. Prof. Claus Staringer and Theres Neumüller supported and supervised our students (Laura Liebel, Michaela Morgenbesser, Sophie Schönhart and Laura Vonier). 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 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 2021/22, the EUCOTAX Wintercourse was held in Valencia from March 31 to April 7, 2022. The general topic was "Taxpayers' Rights in the XXI. Century". Prof. Rita Szudoczky, Stefano Castagna, and Christian Knotzer supported and supervised our students (Pascal Klarer, Catherina Briem, Michael Obritzberger, Lena Eggenfellner, Lauren Kramer, and Nicole Schöfellner). 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 team for the EUCOTAX Wintercourse 2022/23 was selected in June 2022.

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TEACHING

Semester Closing, Master Welcome Reception

With just over 22,000 students, WU is a very large university. It is therefore a priority to establish close relationships with our students. Several initiatives have been taken by our Institute to achieve this goal.

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

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

- October 19, 2021: Master Welcome Reception "Business Law" and "Taxation and Accounting"
- January 20, 2022, and June 23, 2022: Semester Closing

Career Prospects for Students

On November 29, 2021, our Institute invited students to attend an online panel discussion together with BDO, BF Consulting, Deloitte, EY, KPMG, and LBG on the future of the profession of "tax adviser". The students had the opportunity to talk to experienced practitioners on current and future issues and developments regarding this topic.

Another panel discussion was held on May 5, 2022, to discuss career prospects for our students in law firms. Binder Grösswang, bpv Hügél, DLA Piper, Freshfields, 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.

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 also deal with the most recent cases of the Court of Justice of the European Union (CJEU). Only one of the planned events took place virtually.

Seminar in Cooperation with EY

The seminar on Austrian and International Business Tax Law took place again in the fall term of 2021/22 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.



Speakers and Topics of the Colloquium Series in Academic Year 2021/22

October 18, 2021

- Walter Vigo (UniCredit): Tax Redistribution – Pillar I Main Challenges for MNEs
- Alessandro Bucchieri (Enel Group): Minimum Tax – Pillar II Main Challenges for MNEs

December 6, 2021

- Prof. Daniel Shaviro (NYU Law School): Bittker's Pendulum and the Taxation of Multinationals
- Volker Käbisch (PwC): Trademarks in International Tax Law

January 17, 2022

- Prof. Raymond Luja (Maastricht University): Applying State Aid Rules to Foreign Tax Benefits and Abusive Situations
- Julian Albrecht (Schnittker Möllmann Partners): Different Concepts of Crypto Asset Taxation throughout Europe

March 14, 2022

- Prof. Gianluigi Bizioli (University of Bergamo): Internal Market and Pillar Two
- Paolo Ludovici (Gatti Pavesi Bianchi Ludovici): The EU's Unshell Directive

May 2, 2022

- Prof. Luzius Cavelti (University of Basel): What Legal Theory Says About the Concept of State In Tax Law
- Ian Dykes (PwC): Challenges to the Arm's Length Principle post BEPS

May 30, 2022

- Prof. Werner Haslehner (University of Luxembourg): Implications of the Two Pillar International Tax Structure for EU Law
- Aurelio Massimiano (Maisto e Associati): The Dispute Resolution Directive and Its Implementation (with Special Focus on Italy)

Federal Ministry of Finance Cooperation – Active Sourcing

In academic year 2021/22, 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. One master thesis was called for tender in cooperation with the Federal Ministry of Finance in fall 2021. The lecture "WU-BMF Seminar on Corporate Tax Law" was held again in the winter term of 2021/22. Tax officials from the Ministry of Finance provided case studies and Prof. Daniel Blum provided the theoretical input.

Traineeships at the Federal Tax Court

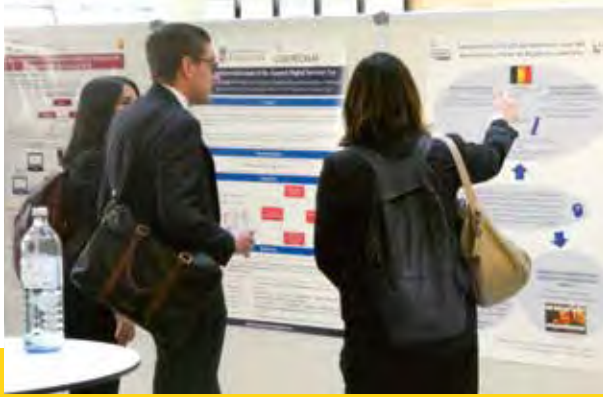
The Federal Tax Court offered two of our best students internships in summer 2022. After a comprehensive application procedure, the selected students gained inside knowledge of the daily activities at the Federal Tax Court. Furthermore, the students were also able to see how to apply studies in practice.

PwC Best Bachelor Thesis in Tax Law

On October 21, 2021, the Institute, in cooperation with PwC, conferred the PwC Best Bachelor Thesis in Tax Law award on one student for her brilliant Bachelor thesis, written in academic year 2020/21. The PwC Best Bachelor Thesis Award went to Caroline Lackinger for her Bachelor thesis on "Die Nutzung von Social Media aus umsatzsteuerlicher Sicht".

Furthermore, four Bachelor theses were called for tender in cooperation with PwC in fall 2021. The Bachelor theses were presented to the experts of PwC on March 23, 2022.

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TEACHING

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 Walter Leopold, Tobias Pilhar, Lukas Haas, Andreas Winterleitner, Alexander Augusta, and Julia Mayer for the fall term and to Lukas Michael Jakes, Sepp Nikolaus Köstenbauer, Laura Bojceska, Philipp Emanuel Meinhart, Marian Buranits, Manuel Dachs, Paul Felix Fuchs, Michael Karpfinger, Leopold Maria Kopera, Nadine Mulderer, and Laura Elena Prantner for the spring term. The winners were officially announced at the ceremony for the TPA Best Presentation Award on January 20, 2022, and at our Semester Closing on June 23, 2022, organized in cooperation with TPA.

EY Bachelor Tax Challenge, Tax Professional of the Year

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

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 22, 2022.

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's tax summit took place on May 25, 2022.

KPMG-WU Workshop on Corporate Tax Law

In October and December 2021 and March and May 2022, a special course program on recent developments in corporate tax law took place again, organized jointly by KPMG and the Institute for Austrian and International Tax Law.

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



Speakers and Topics of the KPMG-WU Workshops in 2021/22

October 4, 2021

- Christian Knotzer, Dr. Markus Vaishor: Die österreichische Digitalsteuer – Erstes Resümee und Ausblick vor dem Hintergrund von Pillar 1 und EU Digital Levy

December 20, 2021

- Valentin Bendlinger, Prof. Kasper Dziurdz: Globale Mindestbesteuerung – Der OECD-GloBE-Vorschlag (Pillar 2) und dessen Auswirkungen auf österreichische (Konzern-) Gesellschaften

March 21, 2022

- Philipp Scharizer, Michael Deichsel: Die Besteuerung von Kryptowährungen

May 16, 2022

- Nicholas Pacher, Dr. Stefan Papst: Rückwirkende Ereignisse im Unternehmenssteuerrecht

LL.M. International Tax Law Faculty 2021/22

Philip Baker • Stephen Barkoczy • Kim Brooks • Mukesh Butani • Nevia Čičin-Šain • Luc De Broe • Kasper Dziurdz • David Eisendle • Peter Essers • Stephanie Hoffer • Daniela Hohenwarter-Mayr • Peter Hongler • Rita Julien • Christian Kersting • Martin Klokar • Michael Lang • Christoph Marchgraber • Omri Marian • Yoshihiro Masui • Rebecca Millar • Katharina Moldaschl • Irma Mosquera Valderrama • T.P. Ostwal • Raffaele Petruzzi • Hans Pijl • Alice Pirlot • Pasquale Pistone • Mario Riedl • Jennifer Roeleveld • Alexander Rust • Bernhard Schima • Luís Eduardo Schoueri • Roman Seer • Stafford Smiley • Karoline Spies • Claus Staringer • Rita Szudoczky • Edoardo Traversa • Eelco Van der Enden • Scott Wilkie • Carsten Zatschler

Alumni

A total of 858 students have graduated from our LL.M. Program in International Tax Law since the first courses started in 1999. They continue to benefit from an enduring worldwide network.

Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU, but also supported the LL.M. Program from its inception. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2021 lecture was delivered on October 1 by Prof. Tsilly Dagan, University of Oxford, on “Unbundled Tax Sovereignty” and commented on by William Morris.

Job Fair

Hosted by Prof. Michael Lang, the traditional Job Fair took place on April 6, 2022, exclusively for the current LL.M. students. It was a unique opportunity to get in touch with some leading Austrian firms.

LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999. The program is a joint activity with the Akademie der Steuerberater und Wirtschaftsprüfer and has a formidable reputation worldwide. In academic year 2021/22, a full-time program and a part-time program were launched. The full-time course finished in June 2022; the part-time 2021/23 course will finish in June 2023. In September 2022, another full-time program started with 27 students in total. The applicants came from 22 different countries, 75% from outside Europe. A Welcome Reception was held on September 29, 2022, for all new students.

LL.M. Graduates from all over the world



3

TEACHING

LL.M. Digitalization & Tax Law

The LL.M. program “Digitalization & Tax Law” was established at WU in 2020 by the WU Executive Academy and is now going into its 3rd year. Experts can acquire the skill set needed to stay on top of the existing possibilities to use technological innovations in tax law to further reduce costs and facilitate processes.

The program was masterminded by three WU professors, Jan Mendling of the Department of Information Systems & Operations, 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 2021/22, a full-time program was launched with 17 students in total from 8 different countries. The course finished in June 2022. In September 2022, another full-time program started.



LL.M. Digitalization & Tax Law Faculty 2021/22

Viktor Adler • Thomas Bieber • Max Gartner • Matthias Gries • Florin Grigorescu • Steven Gross • Andrea Groiss • Jörg Hanken • Anna-Katharina Heidebüchel • Thomas Heinrichs • Steef Huibregtse • André Jaekel • Sveinung Lars-Baumann • Bogdan Matei • Jan Mendling • Ngoc Anh Ngo • Geoff Peck • Max Piena • Raoul Ramautarsing • Andreas Riedl • Robert Risse • Alexander Rust • Gooike van Slooten • Johannes Stöhr • Jasper Verkamman • Steffen Vierkorn

Alumni

A total of 14 students have graduated from the LL.M. Program in Digitalization & Tax Law since the first courses started in 2020.



4



RESEARCH ACTIVITIES

Publications in Academic Year 2021/22

Prof. Georg Kofler



- The Relevance of Art 21(2) OECD and UN MC (with Erika Scuderi), in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- Cross-Border Loss Relief, in Wattel/Douma/Marres/Vermeylen/Weber (eds), European Tax Law, Eighth Edition, Wolters Kluwer, forthcoming.
- Verlustverwertung und Verfassungsrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, Linde, forthcoming.
- Legislative Tax Treaty Overrides in Austrian, German, and EU Law, BTR 2022, forthcoming.
- §§ 1 bis 6 (Verschmelzung) (with Martin Six), §§ 39 bis 45 (Ergänzende Vorschriften) (with Petra Hübner-Schwarzinger), in Kofler (ed), Umgründungssteuergesetz – Jahreskommentar, 11th edition, Linde, forthcoming.
- Relief from Double Taxation and EU State Aid Law, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Methods to Avoid Double Taxation, IBFD, forthcoming.
- The EU Dispute Resolution Directive: Beyond DT(C)? (with Alexander Rust), in Haslehner/Kofler/Pantazatou/Rust (eds), Alternative Tax Dispute Resolution in International Law, Edward Elgar Publishing, forthcoming.
- Austria: Austrian Supreme Administrative Court on a Hybrid “Sandwich Structure”, in Kemmeren/Essers/Smit/Öner/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), Tax Treaty Case Law around the Globe 2021, IBFD & Linde, forthcoming.
- Open Issues in the Application of the EU Interest-Royalties Directive, in Maito (ed), Taxation of Interest under Domestic Law, EU Law and Tax Treaties, IBFD, forthcoming.
- Austrian Branch Report (with Veronika Daurer, Gunter Mayr), in IFA (ed), Big Data and Tax – Domestic and International Taxation of Data Driven Business, CDFI 2022, Sdu Uitgevers, forthcoming.
- „Share Deals“ in der Grunderwerbsteuer (with Peter Bräumann, Michael Tumpel), StAW 2022, forthcoming.
- Verfassungsrechtliche Vorgaben für Abweichungen von der BAO, in Holoubek/Lang (eds), Sonderverfahrensrecht, Linde, forthcoming.
- Computation of the Effective Tax Rate and the “Top-up Tax” (with Valentin Bendlinger), in Haslehner/Pantazatou/Kofler/Rust (eds), The Global Minimum Corporate Tax, forthcoming.
- Should We Cut “Final” Losses? EC Tax Rev. 2022, forthcoming.
- Reformoptionen für „Share Deals“ in der Grunderwerbsteuer (with Peter Bräumann, Michael Tumpel), SWK 2022, 557.
- Entwicklung des österreichischen Finanzverfassungsrechts, in Bußjäger/Eller (eds), Handbuch der österreichischen Finanzverfassung, Schriftenreihe des Instituts für Föderalismus Band 136, NAP 2022, 17.
- Commentary on Article 3(1)(e) (International Traffic), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 217.
- Commentary on Article 8 (International Shipping and Air Transport), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 609.
- Commentary on Article 9 (Associated Enterprises) (with Jens Wittendorf), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 657.
- Interaction of Tax Treaties with International Economic Laws (with Yariv Brauner), in Pistone (ed), Global Tax Treaty Commentaries, 2022.
- Article 23: Methods for Elimination of Double Taxation (with Frank Pötgens), in Pistone (ed), Global Tax Treaty Commentaries, 2022.
- UmgrStG: Rechtsprechungsübersicht 2021 (with Theres Neumüller), GES 2022, 39.
- The Apple State Aid Case: T-778/16 and T-892/16, Apple Sales International and Apple Operations Europe v. European Commission, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), CJEU – Recent Developments in Direct Taxation 2020, 2021, 179.
- Credit Where Credit Is Due: Partial Exemptions as Implicit Foreign Tax Credit Limitations? in Kofler/Mason/Rust (eds), Thinker, Teacher, Traveler – Reimagining International Tax, Essays in Honor of H. David Rosenbloom, 2021, 303.
- The EU Tax Dispute Resolution Directive: What is a “Dispute”? What is “Double Taxation”?, in Ilic-Popov (ed), Essays in Honor of Professor Emeritus Dejan Popović – Liber Amicorum, 2021, 213.
- §§ 1 bis 6 (Verschmelzung) (with Martin Six), in Kofler (ed), Umgründungssteuergesetz – Jahreskommentar, Tenth Edition, 2021, 1.
- §§ 39 bis 45 (Ergänzende Vorschriften) (with Petra Hübner-Schwarzinger) in Kofler (ed), Umgründungssteuergesetz – Jahreskommentar, Tenth Edition, 2021, 1279.
- Besteuerung von Geschäftsführern einer österreichischen GmbH nach dem DBA Russland, GES 2021, 257.
- RuSt 2021: Aktuelle Rechtsprechung zum Konzern- und Unternehmenssteuerrecht (with Florian Brugger, Michael Schilcher), RdW 2021, 795.
- Sind Lösegeldzahlungen bei Ransomware-Angriffen steuerlich abzugsfähig? (with Peter Bräumann, Michael Tumpel), SWK 2021, 1194.
- Unterliegen Pauschale und Beitrag nach dem Erneuerbaren-Ausbau-Gesetz der Umsatzsteuer? (with Peter Bräumann, Michael Tumpel), SWK 2021, 1123.





Prof. Michael Lang



- Doppelbesteuerungsabkommen und Verfassungsrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, Linde, forthcoming.
- Steuervermeidung und Steuerumgehung nach dem EU-Meldepflichtgesetz, in Dietrich/Glaser/Kert/Tipold (eds), Strafrecht (2022), forthcoming.
- Art 16 OECD Model Convention and Board Members with Managerial Tasks, in Luja et al (eds), International Tax Law, forthcoming.
- Finanzstrafrecht und die Ordnungssystem-Rechtsprechung des VfGH, in Holoubek/Lang (eds), Finanzstrafverfahren, Linde, forthcoming.
- Credit Method and Different Taxes on Income and on Capital (with Camilo Rodriguez Peña), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Methods to Avoid Double Taxation, IBFD, forthcoming.
- Employment Income under Tax Treaty Law and the Impact of the COVID-19 Pandemic, in Pistone (ed), International Tax Law, IBFD, forthcoming.
- Interpretation of Double Taxation Conventions – The Judgement of the German Federal Fiscal Court (Bundesfinanzhof) in the Light Designer Case, in Kukulski/Sek (eds), Challenges of Contemporary Tax Law, 2021, Lodz University Press, forthcoming.
- Die Vermeidung der Nichtbesteuerung von Abfindungen im Recht der Doppelbesteuerungsabkommen, in Beiser/Hohenwarter-Mayr/Kirchmayr-Schliesselberger/Mayr (eds), Körperschaften im Steuerrecht, forthcoming.

- Missbrauch (§ 22 BAO) als Gegenstand des Auskunftsbeseids nach § 118 BAO, in Fraberger/Plott/Walter (eds), Gegenwart und Zukunft des Unternehmenssteuerrechts – Festschrift für Hans Zöchling, 2022, 603.
- Die Zusammensetzung der Findungskommission nach § 23a UG (with Annette Lichtmanegger, Antonia Wagner), zfhr 2022, 89.
- Wirtschaftsverfassung und Finanzverfassung, in Holoubek/Kahl/Schwarzer (eds), Wirtschaftsverfassungsrecht, 2022, 505.
- Zurechnungskonflikt bei Durchgriff durch eine Schweizer Gesellschaft, SWI 2022, 118.
- Fowler v. Commissioners for Her Majesty's Revenue and Customs: Some Thoughts on Tax Treaty Interpretation, in Kofler/Mason/Rust (eds), Thinker, Teacher, Traveler, Reimagining International Tax, Essays in Honor of H. David Rosenbloom, 2021, 313.
- „Leere“ Beschwerden im Abgabeverfahrensrecht: Die Bewährungsprobe des Rechtsstaats, in Mittelbach-Hörmanseder/Schiebel (eds), Rechnungswesen und Wirtschaftsprüfung, 2021, 945.
- Einkünfte aus öffentlichen Kassen und die Methoden zur Vermeidung der Doppelbesteuerung nach dem DBA Österreich-Schweiz, SWI 2021, 346.
- Taxation and State Aid – Recent Case Law on Progressive Turnover Taxes, European Taxation 2021, 516.
- What is a “Tax Paid in that Other State” According to Article 23 OECD Model Convention? Bulletin for International Taxation 2021, 656.
- Bedeutung der authentischen Texte bei DBA-Auslegung, SWI 2021, 575.

Prof. Alexander Rust



- The EU Dispute Resolution Directive: Beyond DT(C)? (with Georg Kofler), in Haslechner/Kofler/Pantazatou/Rust (eds), Alternative Tax Dispute Resolution in International Law, Edward Elgar Publishing, forthcoming.
- Germany: C-620/19 J&S Service UG, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), CJEU – Recent Developments in Direct Taxation 2021, Linde, forthcoming.
- The Relation between Art 17 and the other Distributive Rules of the OECD and the UN Model Convention (with Monique Malan), in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.
- International Tax Law, in Tietje/Nowrot (eds), International Economic Law, Third Edition, 2022, 676.
- Commentary on Art. 29 (Entitlement to Benefits), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 2287.
- Commentary on Art. 24 OECD-MC (Non-Discrimination), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 1881.
- Commentary on Art. 23 OECD MC (Methods for the Elimination of Double Taxation), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 1799.
- Commentary on Art. 21 (Other Income), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 1745.
- Commentary on Art. 3(2) (Interpretation), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 229.
- Commentary on Art. 1 (Persons Covered), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, Fifth Edition, 2022, 79.
- Some Thoughts about the Inclusion of a Saving Clause in the OECD Model, in Kofler/Mason/Rust (eds), Thinker, Teacher, Traveler – Reimagining International Tax, Essays in Honor of H. David Rosenbloom, 2021, 465.
- Tax Treaties, in Frotscher (ed), International Tax Law, Fifth Edition, 2021, 91.
- MAP and Arbitration, in Frotscher (ed), International Tax Law, Fifth Edition, 2021, 490.
- Exchange of Information, in Frotscher (ed), International Tax Law, Fifth Edition, 2021, 477.

4



RESEARCH ACTIVITIES

Prof. Josef Schuch



- The Relevance of Article 6(4) of the OECD and UN Model Conventions (with Nathalia Oliveira Costa), in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), Priority Rules in Tax Treaties, IBFD, forthcoming.

- Steuerrechtliche Entwicklungen auf EU Ebene (with Yasmin Lawson), ÖStZ 2021, 694.
- Steuerrechtliche Entwicklungen auf EU Ebene (with Vera Hellebrandt, Yasmin Lawson), ÖStZ 2021, 609.
- How do you do it? MDR in different EU Member States (with Izabela Andrzejewska-Czernek, Céline Martin, Moritz Mühlhausen, Elina Belouli, Trevor Glavey, Giulia Faustini, Egle Burbaitė, Pierre-Antoine Klethi, Catarina Almeida Andrade, Domingo Jesús Jiménez-Valladolid De L'Hotellerie-Fallos, Irene Martinez), European Taxation 2021, 377.

- Austrian Cases (with Nicholas Pacher), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), CJEU - Recent Developments in Direct Taxation 2020, 2021, 111.

Prof. Rita Szudoczky



- A European Tax Law Agenda in Direct Taxation, in Parada (ed), A Research Agenda for Tax Law, Edward Elgar Publishing, forthcoming.
- The Future of Fiscal State Aid, in Piernas-Lopez/Hancher/Rubini (eds), The Future of EU State Aid Law and Policy: Consolidation and Expansion, forthcoming.
- Constitutional Foundations: EU Tax Competences; Treaty Basis for Tax Integration; Sources and Enactment of EU Tax Law (with Dennis Weber), in Wattel/Marres/Vermeulen/Douma (eds), Terra/Wattel - European Tax Law, Eight Edition, Wolters Kluwer, forthcoming.

Prof. Karoline Spies



- Umsatzsteuer und Verfassungsrecht – Der Gleichheitssatz im Umsatzsteuerrecht (with Christina Pollak), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, Linde, forthcoming.
- Mutual Assistance in Direct Tax Matters (with Viktoria Wöhler), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, Seventh Edition, Linde, forthcoming.
- Exemption Method with Proviso Safeguarding Progression (with Philipp Scharizer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Methods to Avoid Double Taxation, IBFD, forthcoming.

Prof. Claus Staringer



- Die Entstehung des Abgabenspruchs nach der BAO und nach einzelnen Steuergesetzen (with Stefanie Gombotz), in Holoubek/Lang (eds), Sonderverfahrensrecht, Linde, forthcoming.
- 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, Linde, forthcoming.

- Verhaltenslenkung durch Steuerrecht, in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Steuerpolitik und Verfassungsrecht, Linde, forthcoming.
- Einkünftezurechnung bei immateriellen Wirtschaftsgütern im Konzern, in Fraberg-Plott/Walter (eds), FS Zöchling, Gegenwart und Zukunft des Konzernsteuerrechts, 2022, 437.
- Der Übergang zur neuen Besteuerung von Kryptowährungen, AVR 2022, 5.
- Was ist im Steuerrecht ein Kaufpreis?, in Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Nowotny/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), Kauf und Verkauf von Unternehmen – Wiener Bilanzrechtstage 2021, 2022, 33.
- Wien ist anders – das Wiener COVID-19-Ratenzahlungsmodell und die Finanzverfassung, AVR 2021, 150.

- 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, Linde, forthcoming.
- 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, IBFD & Linde, forthcoming.
- The CJEU's Approach to the Objectives of Progressive Turnover-based Taxes: Respect for the Member States' Fiscal Sovereignty or Authorization for Circumventing EU law? (with Balázs Károlyi), Intertax 2022, 82.



Prof. Pasquale Pistone



- The Relation between Article 15 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention (with Stefanie Stöcklinger) in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), *Priority Rules in Tax Treaties*, IBFD, forthcoming.
- Preface-Frans Vanistendael's Legacy for the Future of European and International Tax Law, in *World Tax Journal*, 2022, forthcoming.
- La qualità de la législation fiscale en Italie, in Ricou (ed), *Regards croisés sur la qualité de la législation fiscale*, LexisNexis, forthcoming.
- Coordination of Tax Laws and Tax Policies in the EU (with Rita Szudoczky), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Introduction to European Tax Law on Direct Taxation*, Seventh Edition, Linde, 2022, 39.
- The Relation between Article 16 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention (with Siddhesh Rao, Jürgen Romstorfer), in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), *Priority Rules in Tax Treaties*, IBFD, forthcoming.
- National Report Italy: Tiziano Ferro v. Agenzia delle entrate – Language (and Conceptual) Discrepancy? (with Sergio Messina), in Kemmeren/Essers/Smit/Öner/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Storck (eds), *Tax Treaty Case Law around the Globe 2021*, IBFD & Linde, forthcoming.
- Tax Sparing (with Belisa Ferreira Liotti), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Methods to Avoid Double Taxation*, IBFD, forthcoming.
- EU Law and Tax Nexus in Changing Times, in Traversa (ed), *Tax Nexus in the European Union*, IBFD, forthcoming.
- Abuse, Shell Entities and Right of Establishment: A Plea for Refocusing Current Proposals and Achieving Deeper Coordination within the Internal Market (with João Nogueira, Alessandro Turina, Ivan Lazarov), *World Tax Journal* 2022, 187.
- The Faltering Legitimacy of the Place of Physical Presence as Tax Nexus on Active Income, in *Building Global International Tax Law*, Pistone (ed.), *Essays in Honour of Guglielmo Maisto*, IBFD Publications, 2022, 159.
- *Taxpayers in International Law* (with Juliane Kokott), Hart Publishing, 2022.
- *Diritto Tributario Europeo*, III ed., Giappichelli, 2022.

- The Way Ahead: Policy Consistency and Sustainability of the GloBE Proposal (with Alessandro Turina), in Perdelwitz/Turina (eds), *Global Minimum Taxation? An Analysis of the Global Anti-Base Erosion Initiative*, 2021, 415.
- The EU Charter of Fundamental Rights, General Principles of EU Law and Taxation, in Wattel, P., Marres, O., Vermeulen, H. (eds.), *Terra/Wattel, European Tax Law*, VIII ed., Wolters Kluwer, 2022, 131.
- The Settlement of Cross-Border Tax Disputes in the European Union, in Wattel, P., Marres, O., Vermeulen, H. (eds.), *Terra/Wattel, European Tax Law*, VIII ed., Wolters Kluwer, 2022, 715.
- Mandatory Disclosure: the Contribution of DAC6 to the Common EU System of Mutual Assistance in Tax Matters, in Wattel, P., Marres, O., Vermeulen, H. (eds.), *Terra/Wattel, European Tax Law*, VIII ed., Wolters Kluwer, 2022, 879.
- The Recovery Assistance Directive (RAD), in Wattel, P., Marres, O., Vermeulen, H. (eds.), *Terra/Wattel, European Tax Law*, VIII ed., Wolters Kluwer, 2022, 893.
- Digital Services Taxes and Tax Treaties, Kofler/Mason/Rust (eds), *Thinker, Teacher, Traveler – Reimagining International Tax*, Essays in Honor of H. David Rosenbloom, 2021, 407.
- Acuerdos de intercambio de información y derechos de los contribuyentes, in Varela (ed), *II Jornadas Chilenas de Derecho Tributario*, 2021, 10.
- Public International Law and Tax Law: Taxpayers' Rights. The International Law Association's Project on International Tax Law – Phase 1 (with Juliane Kokott, Robin Miller), in *Georgetown Journal of International Law* 2021, 381.
- La protection internationale des Droits des Contribuables, (with Juliane Kokott, Robin Miller), *Revue de droit international et de droit comparé* 2021, 157.
- Abuse through the Use of Shell Companies and Arrangements for Tax Purposes in the European Union: Feedback on the EU Consultation by the IBFD Task Force on EU Law (with João Nogueira, Alessandro Turina, Ivan Lazarov), *International Tax Studies* 2021, Issue 7.
- Digital Services Tax: Assessing the Policy Reasons for its Introduction in the European Union (with João Nogueira, Alessandro Turina), *International Tax Studies* 2021, Issue 4.
- L'attuazione della direttiva 2017/1852 relativa ai meccanismi di risoluzione delle controversie in materia fiscale: profili di diritto europeo e comparato, in Pistone/Del Federico/Trivellin (eds), *La risoluzione delle controversie in materia fiscale nell'Unione Europea*, 2021, 45.
- Frans Vanistendael: A Model Tax Academic from Europe for the World, *Bulletin for International Taxation* 2021, 520.

- The Implementation and Lasting Effects of the Multilateral Instrument: General Report (with Nevja Čičin-Sain), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), *The Implementation and Lasting Effects of the Multilateral Instrument*, 2021, 3.
- *Diritto Tributario Internazionale*, III ed., Giappichelli, 2021.

Prof. Jeffrey Owens



- Enhancing Inter-Agency Cooperation between Tax and Law Enforcement Agencies to Combat Tax Evasion, Corruption and Money Laundering (with Rita Julien, Joy W. Ndubai, Siddhesh Rao), *World Bank Group*, forthcoming.
- Evaluating the Interaction between and Compatibility of the Global Anti-Base Erosion Proposal with International Trade Rules (with Joy W. Ndubai), in *Chaisse/Rodriguez-Chiffelle* (eds), *Elgar Companion to the WTO*, Edward Elgar, forthcoming.
- Developments in the use of technologies in African Tax Administrations, *African Multidisciplinary Tax Journal - Juta Journals*, (with Bernd Schlenker), *AMTJ* 2022, 1.
- Cross-border VAT/GST Disputes: Stronger Dispute Resolution Mechanisms Are Needed (with Anastasiya Piakarskaya), *Tax Notes International* 2022, 1151.
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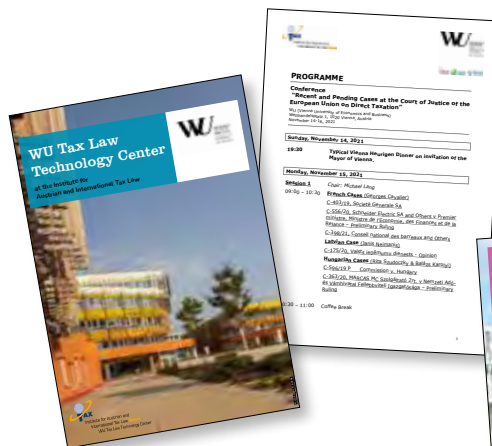


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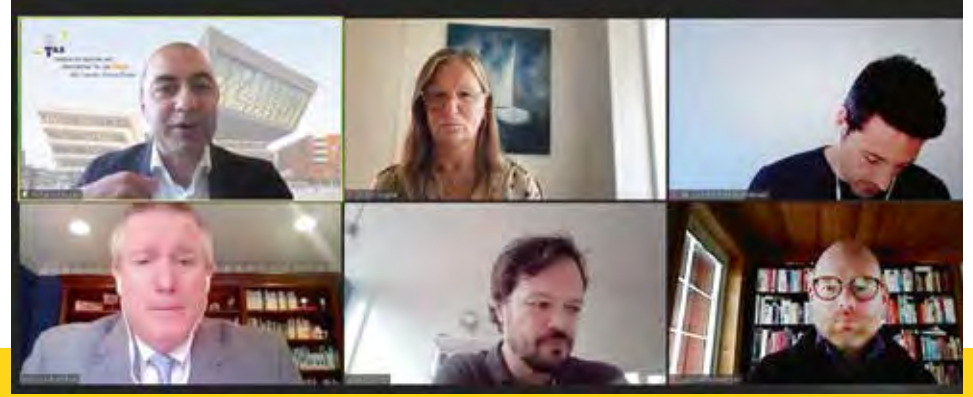
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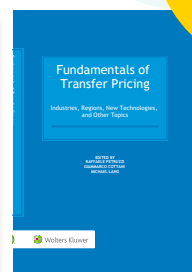
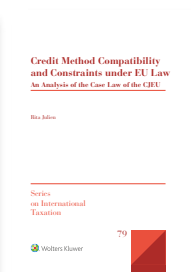
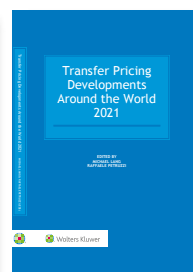
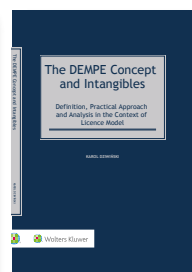
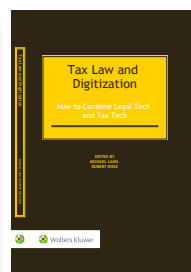
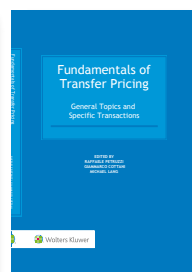


- The Relation between the Different Distributive Rules for Employment Income (with Pasquale Pistone), in Blum/Kofler/Lang/Pistone/Rust/Schuch/Staringer (eds), *Priority Rules in Tax Treaties, IBFD*, forthcoming.
- National Report Austria: Mobility of Work (with Jürgen Romstorfer), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), *Mobility of Work, IBFD*, forthcoming.
- SWI-Jahrestagung: Ausländische Arbeitskräftegesteller (with Michael Hubmann), *SWI* 2022, 347.

Erika Scuderi



- The Relevance of Art 21(2) OECD and UN MC (with Georg Kofler), in Blum/Kofler/Lang/Pistone/Rust/Schuch/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*, Hart Publishing, forthcoming.





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 2021, five young researchers were admitted to the program from a total of 70 applicants. A further five students have been selected for admission to the program in September 2022. Altogether, there are now 63 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, 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

- Dr. Clement Migai: Illicit Financial Flows and the Extractive Industries in Africa: A Focus on Transparency and Exchange of Information for Tax Purposes
- Dr. Svitlana Buriak: International Taxation of Business Income in a Globalised and Digitalised Economy: Towards Recognising New Forms of "Carrying on Business" and Residual Profits
- Dr. Selina Siller: Outsourcing in der Umsatzsteuer – Ein europäischer und nationaler Lösungsansatz
- Dr. Marta Ołowska: Fighting VAT Fraud with Transaction Based Reporting of VAT Invoice Information Using Blockchain Technology
- Dr. Mirna Solange Screpante: Rethinking the Arm's Length Principle in the Era of Value Creation. An Anti-Avoidance Approach to the Allocation of Profits on Intangibles Profit-Shifting Tax Planning Structures
- Dr. Annika Streicher: Cross-Border Juridical Vat Double Taxation in the Framework of European Law
- Tom Kisters, PhD: Behavioural Aspects of Tax Evasion
- Nadia Genest, PhD: Perspectives on Tax Transparency
- Dr. Christina Pollak: The Modernisation of the VAT System for the Supply of Goods Through Digital Platforms
- Balázs Károlyi, PhD: The Compatibility of Turnover-based Business Taxes with EU Law and WTO Law

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- Christina Dimitropoulou, PhD: Robot Taxation: A Normative Tax Policy Analysis – Domestic and International Tax Considerations
- Ricardo Augusto Gil Reis Rodrigues, PhD: Legal and Moral Limits of International Tax Treaty Policy: Human Rights in the International Tax Regime
- Dr. Sayee Prasanna: Transfer Pricing Implications of Business Restructurings Arising from Digitalisation of Business Models
- Dr. Stephanie Zolles: Direct Taxation and the Principle of Territoriality: Reconsidering the CJEU's Comparability Analysis
- Pranvera Shehaj, PhD: Deliberation about International Taxation Issues

Habilitations at our Institute

Habilitations are not an everyday business at our Institute. It was thus a great pleasure for us to have one in October 2021 and a second one in April 2022.

- Dr. Daniel Blum reported on October 5, 2021, on "Normativity in International Tax – A Legal Theoretical Inquiry into Contemporary International Tax Discourse" in order to get his *venia legendi*.
- Dr. Rita Szudoczky reported on April 29, 2022, on her topic "Principles in International Taxation: Their Role in the Consolidation, Control and Disintegration of the International Tax Regime" in order to get her *venia legendi*.

Academic Awards

Dr. Desiree Auer

- Stephan Koren Preis 2021

Prof. Daniel Blum

- Wolfgang Gassner-Wissenschaftspreis 2022
- Mitchell B. Carroll Prize 2022

Martha Caziero

- WU Research Award 2021

Dr. Robin Damberger

- Förderpreis der Wiener Juristischen Gesellschaft 2021
- Österreichischer Umwelt- und Technikrechtspreis 2021

Dr. Caroline Heber

- Albert Hensel Prize 2021
- Kardinal Innitzer Preis 2021
- Gustav Fidgor Preis 2021

Dr. Benedikt Hörtenhuber

- Hammurabi-Preis 2022

Martin Klokár

- WU Research Award 2021

Christian Knotzer

- WU Research Award 2021

Ivan Lazarov, PhD

- WU Research Award 2021

Prof. Helmut Loukota

- Innovative Teaching Award 2022 for the lecture "Simulated Tax Treaties with Brazil"

Ashrita Prasad Kotha

- WU Research Award 2021

Dr. Christoph Marchgraber

- Dr. Alois Mock Wissenschaftspreis 2021

Dr. Alexandra Miladinovic

- Award of Excellence 2021
- Bankenverbandspreis 2022
- Wolfgang Gassner-Wissenschaftspreis 2022
- Dr. Maria Schaumayer Preis 2021

Markus Mittendorfer

- WU Research Award 2021

Dr. Christina Pollak

- WU Research Award 2021

Dr. Lisa-Maria Ramharter

- Dr. Maria Schaumayer Preis 2021

Dr. Nevia Čičin-Šain

- Dr. Maria Schaumayer Stipendium 2021

Dr. Selina Siller

- Wolfgang Gassner-Wissenschaftspreis 2022

Dr. Annika Streicher

- WU Research Award 2021



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

The WU GTPC headed up 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 studies the impact of technology on tax policy and administration. The current DET partners are: CITACT-XMU, NUS, DFKI, TARC, University of Geneva, UNSW, SLS-P, USP, SUSS, CIAT, CATA, IOTA, KIPF, IDB, WB, IFS, and Revenu Québec.

A virtual workshop on a Roadmap for Transforming Tax Administrations through Digitalization was conducted in partnership with the World Bank and EY on November 17, 2021, followed by a seminar in the same series on "New Technologies: The Opportunities and Challenges of Artificial Intelligence and Blockchain for Tax Administrations" on May 19, 2022. A DET workshop on "Blockchain and Tax: Selected Issues" took place online on December 13, 2021.

Cooperative Compliance

A multi-stakeholder group, set up by the WU GTPC, elaborated and published guidelines that help countries and businesses design Cooperative Compliance programs. An outreach program was initiated to assist developing and transitional economies to implement cooperative compliance programs. An online conference took place on March 21 and 22, and discussed the next steps.

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

In 2019, a four-year African program on tax and corruption was initiated by WU GTPC in collaboration with the United Nations Office on Drugs and Crime (UNODC), the World Bank, and the African Tax Institute (ATI), bringing together academia, business, and government to tackle corruption, bribery, money laundering, tax crimes, and other forms of illicit activities in Africa. The project is sponsored by the Siemens Integrity Initiative and has been extended by a third program on Good Governance in a Digital and Open Trading Environment.

The third program in this series 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 year's virtual conference was held on February 7 and 8, 2022, and examined the issues of Beneficial Ownership, the use of Technology to counter IFF, Unexplained Wealth Orders, Trade and IFFs.

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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, Interagency Cooperation, Unexplained Wealth Orders, and Technology, CSO (Civil Society Organizations), Trade.

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 2021 was on the World Investment Report examining with a joint session in October 2021 regarding the impact of the Pillar Two proposal on investment policy making. As a result of all this work, UNCTAD and WU GTPC made contributions to the UNCTA considerations regarding the relationship between taxation, trade, and investment agreements during the 23rd session of the UNCTC from October 19 to 28, 2021.

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

The WU GTPC created a multi-stakeholder group to examine how to minimize and resolve cross-border tax disputes. The current focus is on looking at the causes and analyzing methods on the prevention and resolution of VAT cross-border disputes, WU GTPC organized an online workshop on November 9, 2021. In close cooperation with the EC, WU GTPC is now collecting information on Intra EU VAT disputes. A virtual workshop to present the new questionnaire on the EU-specific situation took place on March 14, 2022.

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 November 3, 2021, 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, and discusses issues that are currently preoccupying governments, business, and civil society. These chats are live-streamed. Due to COVID-19, the first Fireside Chat took place in a virtual format. A parallel series, "Talking Tax: An African Perspective" was launched as part of the Tax Transparency and Corruption project.

Speakers and Topics of the Fireside Chats in 2021/22

February 15, 2022

- Vanessa Rahal Canado (INSAPER): Value Added Tax: What next?

April 11, 2022

- Paul Tang (FISC Subcommittee): The Role of the FISC in the EU Tax Debate

Speakers and Topic of the Talking Tax: An African Perspective in 2021/22

December 7, 2021

- Xolisile Khanyile (FIC), Babatunde Oladapo (WATAF), Varsha Singh (ATAF): The Role of Regional Cooperation in Countering IFFs



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 research, analyze, discuss, and teach transfer pricing topics. It positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both academic and practical perspectives and its approach is highly international and interdisciplinary. The Center is led by Dr. Raffaele Petruzzi.

WU Transfer Pricing Symposium: Transfer Pricing and Financial Transactions

The third WU Transfer Pricing Symposium on the topic “Transfer Pricing and Financial Transactions: Current Developments, Relevant Issues and Possible Solutions” took place online on October 14 to 15, 2021, and was attended by an international audience of over 120 participants. The research findings of the symposium on the delineation and recognition of financial transactions, pricing loans, pricing financial guarantees, and pricing cash pooling were summarized in a book published in March 2022.

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

In February 2022, the WU Transfer Pricing Center held its seventh Global Transfer Pricing Conference entitled “Transfer Pricing Developments Around the World”. About 180 international experts from tax practice, academia, and governmental institutions convened online from February 14 to 17, 2022, to share their knowledge of and vision for this topical area.

The sessions focused on regional transfer pricing developments (i.e. in the European Union, in the United States, and in developing countries and emerging economies) and on recent developments concerning specific topics (transfer pricing and COVID-19, transfer pricing and substance, transfer pricing and business restructurings (incl. HTVI), transfer pricing and new technologies). The impact and practical relevance of these developments were discussed in order to generate new ideas and provide further proposals for future areas of work. In order for the research results to be made available on a larger scale, a book will be published in fall 2022.



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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 were held on campus in 2022. These courses are an ideal platform for sharing the research results achieved by the Center.

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

- May 9 to 13, 2022: Advanced Transfer Pricing Course (General Topics)
- June 27 to July 1, 2022: Advanced Transfer Pricing Course (Benchmarking)
- September 19 to 23, 2022: Advanced Transfer Pricing Course (Specific Topics)

Workshops on Transfer Pricing

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

Speakers and Topics of the Transfer Pricing Workshops in 2021/22

October 7, 2021

- Xavier Daluzeau, Céline Pasquier, Thierry Viu (CMS Francis Lefebvre Avocats): Transfer Pricing Audits: Current Practice and Trends to Expect

November 18, 2021

- Torsten Hopp, Jan Krause (WTS), Tarek Henkefend (TK Elevator): Transfer Pricing in Germany: What is the Future ahead?

December 9, 2021

- Marcelo Moura, Dorottya Kovács, Abhishek Padwalkar (Institute for Austrian and International Tax Law, WU): The Transfer Pricing World in 2021 – A Review

January 27, 2022

- Rajat Bansal (India), Kalale Mambwe (Zambia), Claudia Pimentel (Brazil), Dominic Vines (United Kingdom), Dominik Wichmann (Germany): The Transfer Pricing World in 2022 – The Tax Administrations' View

March 17, 2022:

- Paolo Ludovici, Livio Zallo, Marlinda Gianfrate, Marco Striato (GPBL), Eilzzabetta Amoretti, Matteo Ceni (Chiesi Farmaceutici): Tax Certainty in Uncertain Times: Current Practice and Trends

June 9, 2022

- Isabel Verlinden, Gilles Franssens, Egor Mizernyi (PwC): Assets versus People in a Work from Anywhere World – a Viewpoint by Transfer Pricing Practitioners

September 15, 2022

- Xavier Daluzeau, Céline Pasquier (CMS Francis Lefebvre Avocats): The Development of Tax Certainty for MNEs in the Context of Pillar 1 and Pillar 2



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

Tax Law Technology is one of the most relevant and challenging topics in the global tax and trade (customs duties) environment in the 2020s. The increasing transformation of financial processes as well as the role of tax authorities, multinational enterprises and tax advisers in the global economy have boosted 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. With this goal in mind the Institute for Austrian and International Tax Law established the WU Tax Law Technology Center, headed up by Prof. Robert Risse. The inaugural lecture took place on January 19, 2022.

WU Tax Law Technology Symposium

Each year in fall the annual symposium takes place, presenting the research of the year and focusing on a specific topic. In 2021, the symposium on "Tax Law and Digitalization: How to Combine Legal Tech and Tax Tech?" was a huge success.

WU Tax Law Technology Seminars

Building on current tax courses, such as international tax planning, group tax law, transfer pricing, indirect taxes, etc., and information technology basics, i.e. structured programming, database systems, business intelligence and big data, 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 held by leading academics and practitioners from "both worlds" took place on our campus:

- March 28 to 30, 2022: Robotic Process Automation in Taxation and Accounting
- June 13 to 14, 2022: SAP S/4Hana – Field of Play for Tax
- September 26 to 28, 2022: Data Analytics and Compliance

Academic Conferences

Conference on Procedural and Constitutional Law

The results of several of our research projects are presented and discussed with fellow researchers from other Austrian and international universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 8 to 9, 2021, on "Grundfragen des Verwaltungs- und Finanzstrafverfahrens". Well-known colleagues from other Austrian and foreign universities contributed to the conference. The contributions will be published in a book in fall 2022 with Linde Verlag, Vienna.

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

The conference “Recent and Pending Cases at the CJEU on Direct Taxation” was held from November 14 to 16, 2021. 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 2021” was published in spring 2022 with Linde Verlag, Vienna.

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

On January 20 and 21, 2022, the conference “Court of Justice of the European Union: Recent VAT Case Law” was held for the ninth time and took place as an online event. This conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2021. 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 “Taxpayer rights in EU VAT Law” and the second session focused on “Bad Debt and Insolvency in EU VAT Law”. 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 2022.

Symposium “Tax Policy and Constitutional Law”

On March 29, 2022, the symposium “Tax Policy and Constitutional Law” took place. Supreme court judges, professors, and experienced research staff of our Institute gave presentations on many fundamental questions of tax law. Discussions included the Constitutional Court’s case law on the legislature’s broad scope for legal policy, both in the selection of tax objects and in the concrete design of tax norms. Topics such as the principle of equality in tax law, the steering of behavior by tax law, retroactivity and legitimate expectations in tax law as well as the realization of losses, double taxation agreements, and turnover tax, each in the light of constitutional law, were also discussed. An anthology with the contributions of the symposium will be published in fall 2022, with Linde Verlag, Vienna.

Conference “Tax Law and Accounting”

On April 22 and 23, 2022, the “Wiener Bilanzrechtstage” were held at the Campus WU for the 21st 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 130 practitioners with an interest in academic topics accepted our invitation to attend and participated in a number of very interesting lectures on the general topic “Niedrigverzinsung im Bilanz- und Steuerrecht”. The lectures will be published in fall 2022 in a book.



Wolfgang Gassner Memorial Lecture

On April 25, 2022, the eighteenth memorial lecture in honor of Prof. Wolfgang Gassner was held at our Institute. Prof. Madeleine Simonek (Universität Zürich, Switzerland) gave a presentation on "Berechtigung und Grenzen korrespondierender internationaler Besteuerung". After this lecture, comments from Prof. Claus Staringer on the topic were met with great interest by the audience. Finally, the "Wolfgang Gassner-Wissenschaftspreis 2022" was ceremoniously presented to the awardees. Prof. Daniel Blum won the main prize, and Dr. Alexandra Miladinovic and Dr. Selina Siller won respectively the promotional prize.

Conference "Tax Treaty Case Law Around the Globe"

This conference alternates on an annual basis between Vienna and Tilburg, and in 2022 it was Tilburg's turn again to host the "Tax Treaty Case Law around the Globe" conference from May 12 to 14, 2022. The most interesting Tax Treaty Cases decided upon around the world in 2021 were presented and discussed at the conference. Outstanding experts from 22 countries presented the most relevant decisions taken in their countries. The conference covered 39 tax treaty cases. The results of the conference will also be published in a book in fall 2022.

Symposium on VAT "Formalismus im Umsatzsteuerrecht – Spannungsfeld zwischen Abgabenbehörde und Gericht"

The symposium on VAT „Formalismus im Umsatzsteuerrecht – Spannungsfeld zwischen Abgabenbehörde und Gericht“ took place on May 17, 2022, in cooperation with KPMG. The symposium focused on the current topic of formalism 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

formalism in VAT were highlighted. The tension between the different points of view poses challenges to legal practitioners and leads to legal uncertainty. For this reason, the conference focused on the lines of jurisprudence, the contradictory application of the law by the tax authorities, and the question of a need for reform for both EU and national legislators.

29th Viennese Symposium on International Tax Law

The 29th Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian branch of the International Fiscal Association (IFA) and held on June 13, 2022. The professors and research staff from our Institute presented the results of their research on the topic of "Priority Rules in Tax Treaties – The Relation between the Different Distributive Rules in the OECD and the UN Model Convention". Determining which distributive rule is applicable is of utmost practical relevance. The right of source states to tax as well as the question of which method for avoiding double taxation is applicable depends on this determination. The speakers presented their research results on the most relevant issues and offered solutions for practical problems. Publication of the book, which is currently being prepared, is keenly anticipated by an interested public.

Annual Congress of the European Association of Tax Law Professors (EATLP)

The Institute for Austrian and International Tax Law, WU was very honored to host this well renowned international event from June 16 to 18, 2022. The European Association of Tax Law Professors (EATLP) is a professional organization of (tenured, full) professors teaching tax law at universities in Europe. This year's main topic of the congress focused on "Taxation of Companies in Economic and Financial Distress". Panelists from all over Europe presented and discussed with the participants different aspects of the taxation

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of companies in economic difficulties, such as the tax effects of impairment and waivers, the treatment of cross-border losses or the collection of taxes in times of distress. More than 200 participants from all over the world joined the annual congress. Besides the congress, it was a great opportunity, especially for accompanying persons, to get to know the city of Vienna, as a special program was organized. The event was met with much interest and was a huge success.

Conference “Mobility of Work”

The Institute for Austrian and International Tax Law organized a conference on “Mobility of Work”, which was held in Rust, Austria, from July 7 to 9, 2022. The conference focused on the “Mobility of Work”, a topic that gained attention on an international level in the course of the COVID-19 pandemic. 57 reporters from around the world shared the positions in their countries’ domestic law, elaborated on the impact of growing work mobility on the provisions for residence, permanent establishments, and income gained through employment in the OECD-MC, and discussed rules introduced for the pandemic as well as the need for adjusting provisions in already existing DTCs. The work is being carried out on a book which will make the results of the conference accessible to a wider audience.

Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during academic year 2021/22. 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 get to meet and chat in a more informal environment.

Speakers and Topics of the Tax Lunch Talks in 2021/22

October 7, 2021

- Kristof Boel (Belgium): The Usage of the OECD Transfer Pricing Guidelines in Audits by the Belgian Administration

October 21, 2021

- Marc Gonzalez Gonzalvo (Spain): Tax Certainty: From a Tax Audit to an APA through a MAP

November 24, 2021

- Riyhan Juli Asyir, Elisa Glendys Benedicta, Atika Marhani, Yurike Yuki (Indonesia): Indonesian Tax Case concerning Software Payments to Non-Resident Provider

February 23, 2022

- Shipra Padhi (India): Most Favoured Nation (MFN) Benefits in Indian Tax Treaties

March 3, 2022

- Sandhya Vashisht (India): Crypto Tax – Indian and Developing Countries

April 28, 2022

- Simon Hofstätter (Austria): Directors’ Fees In Austrian Tax Treaty Law

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 2021/22

October 5, 2021

- Prof. Cliff Fleming (Brigham Young University): The Decline of Deferral in U.S. International Income Tax Planning

December 22, 2021

- Prof. Jochen Hundsdoerfer (Freie Universität Berlin): Gender Discriminatory Taxes, Fairness Perception, and Labor Supply

January 19, 2022

- Prof. Pasquale Pistone (WU/University of Salerno): Discussion of Recent Papers on EU Tax Law

March 3, 2022

- Prof. Servatius van Thiel (Vrije Universiteit Brussel): Harmful Tax Competition and the European Code of Conduct

• March 21–22, 2022

- Dr. Richard Stern (EY): A Look at the Tax of the Future

May 20, 2022

- Prof. Christiana HJI Panayi (Queen Mary University of London): EU Corporate Tax Law

June 8, 2022

- Prof. Fadi Shaheen (Rutgers Law): The US Approach to Tax Treaties

June 14, 2022

- Prof. Pasquale Pistone (WU/University of Salerno): Discussion of Draft Papers

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 possi-

bility to discuss their thoughts on a research topic they are working on in an informal yet organized manner. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor or a senior post-doc researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enables the author to develop ideas further. At the Institute for Austrian and International Tax Law, we are fortunate enough to be able to discuss ideas not only with Institute staff, but also with visiting professors and guest researchers from around the world. Furthermore, our guests generally use the opportunity, while they are with us, to present a paper at a Round Table. In this way, everyone involved can learn not only about foreign tax systems, but also about the different ways of thinking about international tax issues and opinions on how to deal with them. In this academic year 2021/22, we had valuable inputs to individual Round Tables from Dr. Josef Fuchs, a former senate president of the Supreme Administrative Court. This year the Round Tables took place in a virtual format as well as on site.

Topics of Round Tables

Odilon Makon Valery	The New Minimal Global Tax Agreement and Developing Countries with Focus on African Countries
Florian Fiala	Beweismaß bei der Bescheidaufhebung nach § 299 BAO
Dr. Annika Streicher	Umsetzung der Rs Mitteldutsche Hartstein-Industrie durch den VwGH: Umsatzsteuerliche Behandlung einer unentgeltlichen Leistungserbringung an die öffentliche Hand
Vera Hellebrandt	Die Besteuerung von Gestellungsvergütungen
Jonathan Leigh-Pemberton	Outcome from the G20 Summit: An Eclectic Interpretation

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RESEARCH ACTIVITIES

Dr. Christina Pollak	The Determination of the Taxable Amount When Applying Article 14a of the VAT Directive
Rainer Borns	Die umsatzsteuerliche Einordnung von Leistungen an „Influencer“
Xiangdan Luo	The Application of Domestic GAAR in Tax Treaty Law Context
Joy Waruguru Ndubai	The Regional Comprehensive Economic Partnership: A Primer on the Potential Implications for Tax Measures
Angelina Papulova	Is the Russian Tax Monitoring Program a Cooperative Compliance Program?
Erika Scuderi	The Role of Taxation in Achieving the UN Sustainable Development Goals and Protecting the Underlying Human Rights
Christina Dimitropoulou, PhD	International Tax Implications of Tax Entification of Robots
Marcelo Moura	Safe Harbour Regimes – International Experience, Needs and Practical Considerations in Context of Brazil
Stefanie Gombotz	The History of Multilateral Tax Treaties and Its Lessons
Michael Gleiss	The Distributive Rules for Capital Gains (Article 13(3) OECD MC) and Taxes on Capital (Article 22(3) OECD MC) Regarding Ships and Aircraft and their Relation to Article 8 OECD MC
Martin Klokar	Vertrauensschutz und Rückwirkung im Steuerrecht
Mario Riedl	Zum Aussageverweigerungsrecht und zur Beweisverwertung von (rechtswidrig erlangten) Zeugenaussagen der Rechtsberater und ihren Hilfskräften im Abgabenverfahren
Stefano Castagna	On a Harmonized and Common Definition of EU Corporate Tax Base Elements

Joy Waruguru Ndubai	Evaluating the Regulation of Special Economic Zones – a Pervasive Creature of International Trade, Investment and Taxation Law
Siddhesh Rao	Enhancing Inter-Agency Cooperation Between Tax and Law Enforcement Agencies to Combat Tax Evasion, Corruption and Money Laundering
Erika Scuderi	(Taxing) To the Moon and Back: New Space, Tax Challenges and Opportunities
Rainer Borns	Subsumtion neuer Entwicklungen unter bestehende Rechtsnormen und deren Interpretationsgrenzen
Markus Mittendorfer	Rechnung und Zusammenfassende Meldung – der Formalismus als Damoklesschwert oder Notwendigkeit?
Dr. Christina Pollak	Herausforderungen durch grenzüberschreitende Divergenzen am Beispiel von Dreiecksgeschäften
Christian Knotzer	The Relation Between Article 12A and Article 12B of the UN Model 2021
Belisa Ferreira Liotti	The Relevance of Articles 10 (4), 11 (4) and 12 (3) of the OECD Model
Yasmin Lawson	Die Verfassungsmäßigkeit der §§ 3b Abs 5 bis 7 ABBAG-Gesetz
Philipp Scharizer	Die Dualität der Besteuerung von Kryptowährungen
Nicholas Pacher	Rückwirkende Ereignisse im Unternehmenssteuerrecht
Valentin Bendlinger	Can the EU Conclude GloBE-Related International Agreements?
Jürgen Romstorfer	The Relation Between Article 16 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention – Implicit Relationships



Jonathan Leigh-Pemberton	The Interaction Between Pillar 2 of the IF Proposals and Tax Treaties
Nathalia Oliveira Costa	Taxation Aspects of the Metaverse Economy
Abhishek Padwalkar	Transfer Pricing in Relation to Businesses in Economic and Financial Distress
Camilo Rodríguez Peña	Compatibility Between the “New” Developments of the Transfer Pricing Regimes and the Arm’s Length Standard
Katharina Moldaschl	Anzuwendender Steuersatz für nicht verbriefte Derivate bei der Abwicklung über ausländische auszahlende Stellen
Theres Neumüller	VwGH zur steuerlichen Berücksichtigung von Sozialversicherungsbeiträgen für ausländische Einkünfte
Monique Malan	The Utility of Monetary Thresholds in International Tax Law
Sergio Messina	Administrative Cooperation, Combating Fraud and Recovery of Claims in the Field of Value Added Tax and the EEA Agreement
Martha Caziero	What Revenues are More Suitable to Become EU Own Resources?
Ashrita Prasad Kotha	Earmarked Taxes and Tax Treaties
François Barreau	OECD’s Pillars I and II, International Law and External Sovereignty
Michael Hubmann	Besonderheiten der abgabenrechtlichen Haftung des Insolvenzverwalters
Theresa Gessl	Unternehmereigenschaft von Energiegemeinschaften

Topical Discussion Rounds

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

VAT Coffee:

- Recent Developments on the EU and Austrian Legislative Level
- Recent Case Law by the CJEU and by Austrian courts
- CJEU Oct. 21, 2021, C-80/20, Wilo Salmson France
- CJEU Feb. 10, 2022, C-9/20, Grundstücksgemeinschaft Kollaustraße 136
- CJEU Apr. 7, 2022, C-333/20, Berlin Chemie

Tax Update:

- Höchstgerichtliche Rechtsprechung
- BFG-Rechtsprechung
- Entwicklungen im nationalen Steuerrecht
- Entwicklungen im europäischen und internationalen Steuerrecht
- VwGH 08.03.2022, Ro 2019/15/0184 – Anwendung des besonderen Steuersatzes bei nicht verbrieften Derivaten
- VwGH 20.10.2021, Ra 2019/13/0041 – Vermietung einer Luxusimmobilie als verdeckte Ausschüttung?
- VfGH 16.03.2022, G228/2021 – VfGH kippt Abzugsverbot für freiwillige Abfertigungen



RESEARCH ACTIVITIES

TP Coffee:

- Recent case of Finnish Supreme Administrative Court (Case No. KHO:2021:66) on financial transactions
- Blackrock Case of the UK Tribunal on Recognition of Intra-Group Loans
- Recent Case of Kellogg India on Marketing Intangibles

CJEU Case Law Coffee:

- AG Opinion to the Case C-694/20, Orde van Vlaamse Balies, on the Compatibility of the Obligations imposed by DAC6 on Lawyers-Intermediaries with the Charter of Fundamental Rights
- AG Opinions on the Fiat Case, C-885/19 P and C-898/19 P
- C-328/20, Commission v Austria (AG Opinion), on the Incompatibility of Indexation of Social and Tax Benefits in Austria for Children who live Permanently in another Member State

Tax Treaty Tea:

- Australia: HCA, Nov. 3, 2021, S25/2021, Addy v. Commissioner of Taxation
- Argentina: CSJN, Sept. 2, 2021, Molinos Rio de la Plata SA v. Dirección General Impositiva
- Canada: FCA, Feb. 12, 2020, 43, Alta Energy Luxembourg S.A.R.L. v. the Queen

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 of international tax worldwide. The database now includes 3,107 documents with more than 30,000 pages, all in a searchable format. It can be accessed via the following link: <https://www.taxtreatieshistory.org>.

Funded Research Projects

In academic year 2021/22, our Institute conducted various research projects that were sponsored by the Austrian Science Fund (FWF), the Jubilee Fund of the Austrian National Bank, Eurasia Pacific Uninet, Gatti Pavesi Bianchi Ludovici, Vertex, Erste Bank, SICPA Guardtime SA, Thomas Reuters Global Resources Unlimited Company, Siemens Integrity Fund, Swedish Industry, Inter-American Development Bank, Microsoft Corporation, Anglo American, City of Vienna WU Jubilee Fund, OeAD, and Austrian National Bank OeNB.

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 now, these documents have been available only in Paris or Florence, where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD,

Funded Research Projects

- docfunds 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
- Tax Challenge of the Digitalization of the Economy
- International Taxation, Transfer Pricing and Tax Policy
- Tax Transparency and Corruption



- Removing Tax Barriers to the Belt and Road Initiative
- Implications of Tax Administration Digitalization in LAC
- Implementation of the MLI
- Digital Tax Transformation
- Digitalization: Examining the New Tax Policy and Administration Potential
- Dispute Resolution, DET, and Other Related Activities
- Cooperative Compliance
- Good Governance in a Digital and Open Trading Environment
- Digitalisation of Viennese State Taxes
- Dispute Resolution in VAT
- Introduction of a Global Minimum Tax
- Financing for Sustainable Development – Taxation, Illicit Financial Flows and the Potential for New Technologies

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 2021/22, we were able to host four visiting professors from abroad on the standard program and 31 on our LL.M. International Tax Law program. Furthermore, we were proud to host 30 guest researchers from 12 different countries, who stayed for 126 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
- BACH, Ngoc-Thang, VIETNAM, Corruption Norms and International Corporate Tax Avoidance: A Study of Foreign-Invested Firms in Vietnam
- CARBONE, Vincenzo, ITALY, The Digitization of the Customs Administration
- CASTAGNARI, Filippo, ITALY, Arbitration Tax Proceedings for International Tax Treaty Related Disputes
- CASTRO, Marina, SPAIN, DAC 6 and Aggressive Tax Planning
- 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
- GARCIA PUENTE, Jaime, SPAIN, The Arm's Length Principle in a Digital Global Context
- HÁJEK, Pavel, CZECH REPUBLIC, Research and Development Tax Incentive
- HEIDEMAN, Freek, the NETHERLANDS, Advance Tax Rulings: Balancing Tax Transparency and Taxpayers' Rights
- HJORTH BAERENTZEN, Susi, DENMARK, Tax Law and Human Rights
- HODŽIĆ, Sabina, CROATIA, International Taxation in the Digital Economy
- HOFFMANN, Sabine, GERMANY, Die Reformierung der Hinzurechnungsbesteuerung im internationalen Vergleich
- HUROCHKINA, Viktoriia, UKRAINE, Regulation and Control of Transfer Pricing as an Instrument of Fiscal Policy of Countries in the System of Strengthening International Economic Security
- KAPPEL, Jiri, CZECH REPUBLIC, Czech Anti-Tax Avoidance Rules and their Domestic, EU and International Aspects
- LAVEZ, Raphael, BRAZIL, Principle Purpose Test and the Effective Protection of Taxpayers' Rights
- LI, Xin, CHINA, Regional Coordination of VAT
- LÓPEZ, Hugo, SPAIN, Cross-Border Tax Issues Linked to Individuals in Light of Mobility Permitted by Digitalization / State Aid Law and Its Relation with Anti-Abuse Clauses and Transfer Pricing
- MARINONI, Silvia, ITALY, Beneficial Ownership

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RESEARCH ACTIVITIES

- OLIVARES-OLIVARES, Bernardo David, SPAIN, Control of Taxpayers' Personal Data during the International Exchange of Information
- PORCARO RAUSCH, Aluizio, BRAZIL, International Taxation
- RAHAL CANADO, Vanessa, BRAZIL, Value Added Tax
- RUIZ HIDALGO, Carmen, SPAIN, Challenges and Opportunities for Tax Administration – Digitalization of the Tax Administration
- SANTIAGO MARCOS, Daniel, SPAIN, Taxation of Telework
- SEVILLA BERNABEU, Benjamin, SPAIN, Abuse of Law in International Taxation
- SOTO BERNABEU, Laura, SPAIN, Voluntary Disclosure and Compliance Programmes as Measures Aimed at Enhancing Tax Compliance
- SUSHKOVA, Olena, UKRAINE, Fiscal Policy Eco-Consciousness Index
- TOLEDO PIRES DE OLIVIERA, Phelippe, BRAZIL, Is it Really Worth Paying Taxes in Brazil?
- VAN DER VLUGT, Sam, NETHERLANDS, The (Im)Possibilities of Minimum-Harmonization of Corporate Income Tax Rates of EU Member States under Global or Supranational Coordination
- VEGELYTE, Elena, LITHUANIA, International Taxation of Multi-Sided Platforms

Outgoing Researchers

Prof. Georg Kofler gave lectures, inter alia, at the University of Luxembourg (Luxembourg), the LUISS University Rome (Italy), the University of Valencia (Spain), the University of Michigan (USA), the Convegno annuale dell'Associazione Italiana dei Professori e degli Studiosi di Diritto Tributario (Italy), and the OMG Transatlantic Tax Talks (Germany, UK, USA).

Prof. Alexander Rust gave lectures at the University of Leiden (the Netherlands), the University of Luxembourg (Luxembourg), the Instituto Brasileiro de Direito Tributário – IBDT (Brazil), at the University of Florida, and taught as an adjunct professor at Georgetown University (United States).

Prof. Karoline Spies gave lectures at the University of Luxembourg (Luxembourg) and at the annual forum of the German Fiscal Association (DStJG).

Prof. Rita Szudoczky gave lectures at the University of Amsterdam (the Netherlands), the University of Padova (Italy), the Instituto Brasileiro de Direito Tributário – IBDT (Brazil) and at the University of Lisbon in the framework of the 14th GREIT Lisbon Summer Course.

Prof. Pasquale Pistone gave lectures at the University of Melbourne (Australia), the University of Rijeka (Croatia), the University of Bologna (Italy), the University of Padua (Italy), LUISS Rome (Italy) and the University of Verona (Italy), the University of Amsterdam (the Netherlands), the Ural State Law University (Russia), the University of Cape Town (South Africa), the University of Örebro (Sweden), and the University of Zurich (Switzerland).

Prof. Jeffrey Owens has lectured at the Joint Vienna Institute on international taxation and the CUFE in Beijing. He has also presented at a number of research institutions in Brazil.

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

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



Research Stays Abroad

October 2021 – February 2022

- Martha Caziero: European Commission, DG TAXUD, Brussels, Belgium

January – April 2022

- François Barreau: Max Planck Institute in Heidelberg, Germany

January – June 2022

- Ashrita Prasad Kotha: Max Planck Institute for Tax Law and Public Finance, Munich, Germany

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 vice-chairman of the working group on constitutional law and EU law of the Austrian Chamber of Tax Advisers' Scientific Board; he is also vice-chair (since 2020) and a member (since 2016) of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA), a member of the Joint Tax Committee of the German, Swiss and Austrian Chambers of Accountants, and an alternate member of the EU's Joint Transfer Pricing Forum (JTPF).

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 and was a member of the sub-group on "VAT in the Platform Economy" in the period 2021/2022.

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 (Istituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios), and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is the adviser to the IADB, UNCTAD, World Bank, and a number of regional tax administration organizations. He is also the senior policy adviser to the Global EY Vice chair of Tax, 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 2021/22, many books were written or edited by the professors of our Institute, most of which were published by the Facultas, Linde, and Wolters Kluwer publishing houses. The Institute has continued publishing a book series with the IBFD. Prof. Georg Kofler, Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll.

Prof. Georg Kofler is on the editorial board of "EC Tax Review", and serves as one of the editors of the peer-reviewed "Spektrum der Steuerwissenschaften und des Außenwirtschaftsrechts" (StAW) and of "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.digitax".

Prof. Michael Lang is the editor of the "Series on International Tax Law", presently comprising 129 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 31 years ago. Moreover, Prof. Michael Lang is a member of the board of editors of the World Tax Journal and is also editor-in-chief of the Bulletin for International Taxation, as well as one of the editors of Kluwers' Series on International Tax Law.

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

Prof. Karoline Spies is also one of the editors of Ecolex, a journal on business law and tax law. In fall 2021, she took over a new 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 was first published in February 2020 and is specialized in tax procedural law. He is also responsible for initiating Lexis 360, a new 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. Candidates are typically tax and transfer pricing advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, government officials, and academics.

Vienna Certificate in Double Tax Treaties

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

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 lecture on November 8, 2021, on the topic "Die neuen umsatzsteuerlichen Regelungen zum EU-Versandhandel"; Prof. Karoline Spies was the speaker. Another lecture was held on May 2, 2022, and Prof. Claus Staringer together with Valentin

Bendlinger were the exponents of the topic "GloBE/Pillar II – Der Vorschlag der OECD für ein globales Mindestbesteuerungssystem für multinationale Unternehmensgruppen und seine Umsetzung in der EU".

Corporate Tax Lunch

On November 30, 2021, and May 3, 2022, 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. The Corporate Tax Lunch on November 30, 2021, took place in a virtual format.

Doctorate Seminar in European Tax Law

Every two years, the Institute for Austrian and International Tax Law hosts the Doctorate Seminar in European Tax Law. This seminar is part of a doctorate program for European doctoral students in tax law, jointly organized by the Institute for Austrian and International Tax Law, WU, the Tax Law Department, Faculty of the University of Leiden, the law faculties at Stockholm University and Uppsala University. In 2021, the seminar had to be postponed due to the pandemic and was eventually held from February 25 to 28, 2022.

Twenty-six doctoral students from different European universities attended the seminar, which comprised two and a half days of lectures as well as a poster session. During the poster session, the candidates were able to present and discuss their thesis projects. In addition to the core program, the participants were invited by PwC to socialize at an evening at a Viennese heuriger. The next doctoral seminar in this series hosted at the Institute for Austrian and International Tax Law will take place in 2024.



DISSEMINATING OUR KNOWLEDGE

Tax Treaty Course

Two seminars were held on tax treaty law (March 14 to 19, 2022, and July 7 to 9, 2022), where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law. We are happy about our longstanding and valuable cooperation with Akademie der Steuerberater und Wirtschaftsprüfer Vienna for the organizational aspects of these seminars.

CEE Vienna International Tax Law Summer School

From July 11 to 15, 2022, the CEE Summer School on International Tax Law was organized for the thirteenth consecutive year and took place at our Institute. This program consists of one week of intensive work on scientific topics covering the practice of double tax treaties and European tax law, taught by professors and experienced research staff of our Institute. Once again this year, all 18 selected full-time 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

Due to COVID-19, the Summer Schools in Beijing and Xiamen once again had to take place online this year, as they did with great success in 2021. Within the framework of the Austrian-Chinese Tax Research Network, from July 18 to 22, 2022, a Viennese delegation lectured during the 8th Summer School of International Tax Law at Xiamen University, where not only students from Xiamen University, but also practitioners 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 remote five-day course in Beijing for fourth-year undergraduate students and Master students from the Central University of Finance and Economics Beijing from July 25 to 29, 2022.



Publications
2021/22



Maintaining Lifelong Relationships with Students, Graduates, and Practitioners

A major priority is the preservation of relationships with students, graduates, and other practitioners. Eighteen years ago, a database was created containing contact details for our students, in order to give them as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters in German and English to over 19,500 people, we post twice a week on our LinkedIn page, and we distribute our magazine TAX LAW WU on a quarterly basis to provide up-to-date information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures.

Helping Practitioners Search for Literature and Case Law

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

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Unternehmensberatung

Gewinnmaximierung, Investitionsrechnung, Finanzplanung, Liquiditätssteuerung

Corporate Finance

Unternehmensgründung, Mergers & Acquisitions, Venture Capital

Internationale Steuerberatung

steueroptimale Konzern- und Holdingstrukturen, Vermeidung von Doppelbesteuerungen, Verrechnungspreise

Buchhaltung, Bilanzierung, Personalverrechnung

Führung des Rechnungswesens, Kontakte zu Sozialversicherung und Finanzämtern

Reporting

quartalsweise und jährlich nach IFRS/US-GAAP

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We are re-inventing

People make it happen.

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Our vision is to be a global leader in advanced and sustainable chemicals & materials solutions – and we need you. Start your international career with us now to make a difference.

Scan the QR code & get to know us!



We go beyond boundaries. Together.



Keep Discovering



Vanas

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