



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

Report of the Academic Activities

2015/16



WU

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS



PREFACE



This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2015/16, which started on October 1, 2015 and ended on September 30, 2016. It was a very successful year for our Institute and for the team as a whole.

The Institute for Austrian and International Tax Law is among the largest academic institutions in the world carrying out research and teaching about tax law. We are proud to be part of WU (Vienna University of Economics and Business). To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a growing extent, we have been receiving funds from Austrian and European research institutions, from our partners in the business community and from private and corporate sponsors. For example, nearly half of our staff is financed from sources outside the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

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

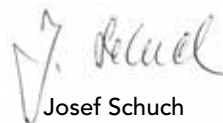
Our main fields of interest are corporate tax law, international tax law and European tax law. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis, we are aware of the fact that our research activities ensure the quality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



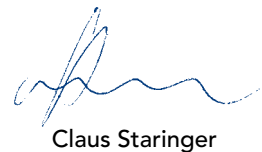
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 Sylvia Wolf



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TEACHING

Teaching Activities in the Standard Program

The basic course Introduction to Tax Law is mandatory for most students in the standard program at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In the academic year 2015/16, about 1421 students took exams for this course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises of three mandatory courses in tax law. After Introduction to Tax Law, students have to take Basic Topics in Tax Law, a course focusing on individual and corporate tax law, VAT and procedural law. The mandatory program ends with Advanced Topics in Tax Law, which is a seminar on selected recent tax issues dealt with by domestic, foreign, national or international courts or tax authorities. Those students who want to specialize further may decide to take European Tax Law or other speciality subjects, such as Procedural Fiscal Law, Austrian International Tax Law, Transfer Pricing, EU Tax Policies in the Field of Direct Taxation, Property Tax Law, or Tax in Practice. Every student is required to write a bachelor's thesis. Each term the Institute provides four main topics which are divided into 15 sub-topics, which the students can apply for.

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and International Business Law, provides three mandatory courses in tax law: In "Business Tax Law" the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "Tax Treaty Law" deals with the application of double taxation conventions. In the course "Foreign Tax Law" students

may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In the academic year 2015/16, the following lectures were held: "Jurisprudential Perspectives of Taxation Law" and "Common Tax Law" (Prof. John Prebble, Victoria University of Wellington, New Zealand), "Transfer Pricing in International Companies" (Prof. Alfred Storck, WU), "Taxation and Developing Countries" (Dr. Peter Baumgartner, former director of Swiss Holdings, Switzerland), "Comparative Perspectives on Cross-Border Direct and Indirect Taxation in the Digital Age" (Prof. Walter Hellerstein, University of Georgia School of Law), "Issues in U.S. International Tax Law and Policy" (Prof. Joseph Clifton Fleming, Brigham Young University, USA), "Tax and Development" (Richard Stern, World Bank Group), "VAT developments in Europe" (Prof. Eleonor Kristoferson, Örebro University, Sweden) "International Aspects of U.S. Tax Law" (Prof. Jennifer Bird-Pollan, University of Kentucky, USA). Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, students may choose "Simulated Tax Treaty Negotiations" where participants from two universities negotiate a fictitious double tax treaty between their countries via a video-conference (in the fall term students of the WU and students of the São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; in the spring term WU students "negotiated" a fictitious Austria – Netherlands treaty with the University of Amsterdam), "LeitnerLeitner-WU Seminar on Corporate Tax Law", "Tax Planning and Transfer Pricing in Multinational Companies", all students work on complex case studies, "Seminar on European Tax Law", "PwC-WU Seminar on European and International Tax Law" or "BEPS and other OECD and EU Initiatives against Aggressive Tax Planning".

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



qualified to work in fields like tax consultancy, auditing, or in tax departments of large corporations. Students are required to take the following mandatory courses in tax law: "Corporate Tax Law", which focuses on specialty subjects within corporate tax law. Students may choose from "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies", "International Tax Law", "Foreign Tax Law", "Tax Policy" and also decide on which of many several "Advanced Seminars on Tax Law" to attend.

For those master students, who have a special interest in VAT, the Institute provides one elective course on "Special VAT issues in a national and international context".

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

Tax Law Courses

Course	Number of Students in 2015/16
Introduction to Tax Law (4 courses)	1421
Basic Topics in Tax Law (27 courses)	759
Seminar on Advanced Topics in Tax Law (6 courses)	580
European Tax Law	12
Procedural Fiscal Law	18
Austrian International Tax Law (2 courses)	43
Transfer Pricing	22
EU Tax Policies in the Field of Direct Taxation	34
Tax in Practice (2 courses)	52
Property Tax Law	37
Tax Treaty Law (2 courses)	231
Business Tax Law (2 courses)	239
Jurisprudential Perspectives of Taxation Law	20
Common Tax Law	25
Transfer Pricing in International Companies – Selected Issues with Case Studies / Court Decisions	29
Taxation and Developing Countries	28
Comparative Perspectives on Cross-Border Direct and Indirect Taxation in the Digital Age	24
Issues in U.S. International Tax Law and Policy	22
Tax and Development	22
VAT Developments in Europe	23
International Aspects of U.S. Tax Law	64
Simulated Tax Treaty Negotiations (2 courses)	33
LeitnerLeitner-WU Seminar on Corporate Tax Law	29
Tax Planning and Transfer Pricing in Multinational Companies	34
Seminar on European Tax Law	14
PwC-WU Seminar on European and International Tax Law (2 courses)	41
BEPS and other OECD and EU Initiatives against Aggressive Tax Planning	14
Reorganization Tax Law	26
Tax Policy	56
Special VAT Issues in a National and International Context	20



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TEACHING

Books for Students

Our Institute provides the materials required for these courses and we provide guidance to students. In September 2015, we published the fifteenth edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch and Prof. Claus Staringer. Based on this German-language textbook, the 2nd edition of the English counterpart "Introduction to Austrian Tax Law", edited by Kurt Ubelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman, and Dr. Erich Schaffer, was published. Furthermore, the Institute also provides "Introduction to European Tax Law on Direct Taxation" (Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer), "Introduction to Double Taxation Conventions" (Prof. Michael Lang) and "Praxisfälle Steuerrecht" (Practical Case Studies in Tax Law, edited by Dr. Kasper Dziurdz).

Special Activities Offered to Students

EUCOTAX

Every year, six of the best students of our Institute participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Panthéon-Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (Universitas Varsoviensis), Zürich (Universität Zürich), Edinburgh (University of Edinburgh), Valencia (Universitat de Valencia) and Vienna (WU). In the academic year 2015/16, the EUCOTAX Conference was held at WU from April 14 to 21, 2016. The

general subject was "The potential Impact of BEPS on Tax Systems". Dr. Rita Szudoczky, Anna Binder, Nathalie Bravo, Viktoria Wöhrer and Rita Julien supported and supervised our students: Florian Fiala, Rainer Hartmann, Sebastian Koch, Alexandra Miladinovic, Selina Siller and Matej Styk. The students also had the opportunity to discuss their research results with tax experts from EY Vienna. Finally, during the EUCOTAX Conference held at the WU Campus the students from all the 15 EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects but also many new friends from different parts of the world.

Moot Court on European and International Tax Law 2015/2016

In 2016, we once more took part in the Moot Court Competition on European and International Tax Law, which is organized by the Catholic University of Leuven (Belgium). The competition was held in Leuven from March 6 to 12, 2016. Our team was ranked first out of 16 universities. Moreover, the team was awarded prizes for the best defendant-team and the best defendant.

A Moot Court is a fictitious court, and teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and Laura Turcan supported and supervised our students (Michael Brightwell, Katja Haberl, Julia Karglmayer, Stefan Frank). As in the EUCOTAX program, the participants enjoyed language training by Rita Julien and attended a special seminar as part of their preparation. Furthermore, the students who participate in the Moot Court may write their Master or Bachelor theses based on the topics of the Moot Court.

The student team for the 2016/17 Moot Court Competition on European and International Tax Law was selected in June 2016.



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

Within the EY Tax Challenge five bachelor theses were called for tender in cooperation with EY. These theses were based on case studies with practical importance and involve current issues of tax law. The authors of the best theses were selected to participate in the EY Tax Challenge, which took place in Munich. During the tax challenge, the team had to analyze and solve complex case studies of Austrian, German as well as Swiss tax law and competed against other teams of students from these countries.

Similarly, the EY Tax Professional of the Year program gives students the opportunity to research important topics for tax law practice in the context of their master theses. Four topics were called for tender which are simultaneously supported by both the Institute's research staff as well as practitioners from EY. After completing the theses, the author of the best thesis was selected to take part in the Young Tax Professional of the Year program which took place in Amsterdam.

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

Henkel Programs

Within the Henkel Program five bachelor theses were called for tender in cooperation with Henkel. These theses are based on case studies with practical importance and involve current issues related to tax law. The students are both supported by research staff of the Institute as well as practitioners from the tax department of Henkel Austria, Germany and Netherlands.

On April 26, 2016 the Institute's 30 best students were invited to a special networking event called "Tax Top 30". Leading Henkel managers exchanged trends and ideas in the area of international taxation directly with our students, offering outstanding career opportunities.

Seminar in Cooperation with LeitnerLeitner

A seminar on Austrian and International Business Tax Law took place for the first time in the fall term 2015/16 in cooperation with LeitnerLeitner. Master students had the possibility to discover the daily work of tax advisors by analyzing abstracted case studies which the tax advisory firm was working on. The students worked in teams on those cases and got together on January 19, 2016 to present their knowledge about Transfer Pricing, Mergers and Acquisitions, Taxation of Real Estate, Dual Resident Companies, and related topics. The main goal of the seminar was to allow students to sharpen their skills in oral presentation and argumentation in a competitive environment, in order to prepare them for a future career in tax law. The responsible WU professor for this seminar was Prof. Claus Staringer. Due to the enormous success of this seminar, it will be held again in the fall term 2016/17.

TPA Horwath Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars: The TPA Horwath Best Presentation Award went to Florian Bacher, Andreas Meinhart, Arlyn Wiener, Kathrin Potzmann, Julian Berger und Maximilian Anton Schmid for the fall term and Katharina Riedler, Florian Debeutz, Esther Hummel, Helena Pallo, Gabriel Graber and Dominik Urak for the spring term. The winners were officially announced at our semester closings, organized in cooperation with TPA Horwath Wirtschaftstreuhand und Steuerberatung GmbH.



TEACHING

Semester Opening, Semester Closing, Master Welcome Reception, Information Evening Master Taxation and Accounting

At just over 23,000 students, WU is a very large university. It is therefore a priority to establish close relationships with our students. Several initiatives have been taken by our Institute to achieve this goal. Each term, we invite our students to a typical Austrian wine tavern ("Heuriger") or a restaurant for a dinner buffet (Semester Opening). This year, PwC sponsored these events and thereby gave us the opportunity to present our teaching and research program for the upcoming term and to reach out to our students outside the lecture rooms. Moreover, we celebrated the end of the fall term and the spring term together with our students and TPA Horwath Wirtschaftstreuhand und Steuerberatung GmbH at the Institute in an informal atmosphere (Semester Closing).

Semester Opening: October 7, 2015 and March 9, 2016

Semester Closing: January 27, 2016 and June 23, 2016

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

Master Welcome Reception "Business Law": October 16, 2015

Master Welcome Reception "Taxation and Accounting": October 21, 2015

The Master Welcome Reception "Taxation and Accounting" was organized with EY.

Moreover, we invite prospective students to an Information Evening on Master Taxation and Accounting once a year.

Information Master Taxation and Accounting Evening: April 20, 2016

PwC-WU Seminar on European and International Tax Law

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





Speakers and Topics of the PwC-WU Seminar Series in the academic year of 2015/16

November 9, 2015:

- § Dr. Barbara Porizkova (Judge at the Czech Supreme Administrative Court) and Tomáš Urbášek (PwC Czech Republic): Interpretation of Term "Deductions" in the Czech - Polish Double Tax Treaty – Recent Case Law of the Czech Supreme Administrative Court; Rejected Repayment of Withholding Tax on Royalties in the Czech Republic - a Case for ECJ?
- § John Avery Jones (retired Judge of the UK Upper Tribunal): Common Law – An Introduction for Civil Lawyers

November 30, 2015:

- § Julia Sailer (PwC Switzerland): "VAT in a Digital World"
- § Prof. Christoph Spengel (Professor for Business Taxation, University of Mannheim): Tax Credit vs. Patent Box – How to Promote R & D Activity in the Post-BEPS World?

January 25, 2016:

- § Prof. Elly van de Velde (Professor of Tax Law at Hasselt University): The Purpose of "Tax Rulings" 2.0 in the EU: Legal Certainty for Investors?
- § Prof. Sjoerd Douma (Director at PwC NL): The "Arm's Length Principle" under EU State Aid Rules?!

March 14, 2016:

- § Prof. Eleonor Kristoffersson (Professor of Tax Law, Örebro University, Sweden): Deduction of Input VAT
- § Sami Douenias (PwC Luxembourg): International Tax in General and in Luxembourg: The End of the Old World

April 11, 2016:

- § Nana Sumrada Slavnic, LL.M., PhD (Country Tax Manager SEE at IBM): The Doctrine of Abuse in EU Tax Law – Then and Now

May 30, 2016:

- § Dr. Matthias Valta (University of Heidelberg): EU State Aid Rules and Taxation – a Revolution in Combatting Preferential Treatments?
- § Prof. Thomas König (Professor of Political Sciences, University of Mannheim): Who controls the Guardian? The European Court of Justice as Promotor of Integrated Tax Policies.

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TEACHING

KPMG-WU-Workshop on Corporate Tax Law

In November 2015 and in January, March and May 2016, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute for Austrian and International Tax Law. Each session of this course was prepared by a member of our research team together with a practitioner from KPMG. The aim of this series of workshops is to exchange ideas between academia and practitioners for the benefit of all participants, whether students, tax experts or researchers. These workshops will continue in the upcoming academic year.

Speakers and Topics of the KPMG-WU Workshops in 2015/16

November 16, 2015:

- § Jasmin Kollmann, Andreas Helnwein: Der Leistungsbegriff im Umsatzsteuerrecht: Behandlung von IP-Rechten

January 18, 2016:

- § Petra Koch, Dr. Theresa Tanzer: BEPS Action 7: Die künstliche Vermeidung von Betriebsstätten im Visier der OECD

March 7, 2016:

- § Draga Turic, Peter Hofmann: Umsatzsteuerliche Organschaft

May 23, 2016:

- § Matthias Mayer, Barbara Polster: Konzernfinanzierung

Career Prospects for Students

On December 1, 2015, our Institute invited students to attend a panel discussion together with BDO, Deloitte, EY, Grant Thornton Unitreu, KPMG, LBG, LeitnerLeitner, and Ludwig & Partner on the future of the profession of "tax adviser". The students had the opportunity to talk to experienced practitioners on current and future issues and developments in this topic.

Another panel discussion was held on May 12, 2016 to discuss career prospects for our students in law firms. The discussion was sponsored by Baker & McKenzie Diwok Hermann Petsche Rechtsanwälte LLP & Co KG, Binder Grösswang, and Freshfields. These firms also designated members of the panel.

Traineeship at and Visit to the Federal Tax Court

The Federal Tax Court offered our best students two internships in 2016. After a comprehensive application procedure, the students selected gained inside knowledge regarding the daily activities at the Federal Tax Court. Furthermore, the students could also see how to apply studies in practice.

The best 50 students were given the opportunity to witness an oral hearing at the Federal Tax Court in Vienna. This hearing took place on November 24, 2015. Afterwards, Dr. Christian Leneis, Vice-President of the Court, explained the judgment to our students.

LL.M. Graduates from all over the world





TEACHING

LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The Program is a joint activity with the Akademie der Wirtschaftstreuhand and has a formidable reputation worldwide. In the academic year 2015/16, a full-time and part-time program started. The full-time program finished in June 2016, the part-time program will be finished in June 2017. The next full-time program started in September 2016 and 27 students were admitted. Four times as many excellent candidates applied. The applicants came from 36 different countries, 78% from outside Europe. A welcome reception was held on September 15, 2016, for all new students.

Scholarship

ERSTE Bank and DIE PRESSE provided funds for a scholarship for the full-time program that started in September 2016. Ms. Caroline Amann-Aichner was selected in March 2016 and received a cheque for EUR 13,900.

International Faculty

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

LL.M. International Tax Law Faculty 2015/16

R. Baconnier, Neuilly-sur-Seine, P. Baker, London, Y. Brauner, Gainesville, N. Brooks, Toronto, C. Dunahoo, Washington, E. Eichenhofer, Jena, P. Essers, Tilburg, C. Garbarino, Milan, T. Henze, Berlin, H. Jochum, Osnabrück, C. Kersting, Düsseldorf, I. Lejeune, Sint-Stevens-Woluwe, M. Lennard, New York, D. Lühti, Utzigen, Y. Masui, Tokyo, R. Millar, Sydney, M. Nettinga, Amsterdam, T.P. Ostwal, Mumbai, H. Pijl, Amsterdam, P. Pistone, Vienna, P. Ridgway, London, J. Roeleveld, Cape Town, R. Rohatgi, Mumbai, J. Sasseville, Paris, B. Schima, Brussels, L. Schoueri, Sao Paulo, R. Seer, Bochum, S. Smiley, Washington, B. Terra, Amsterdam, D. Vinnitskiy, Ekatarinburg, D. Weber, Amsterdam, S. Wilkie, Toronto, A. Zalasinski, Brussels, C. Zatschler, Luxembourg, E. Zolt, Los Angeles

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

Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU but also supported the LL.M. Program from its beginning. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2015 lecture was delivered on September 25 by Prof. Luís Eduardo Schoueri (Full Professor of Tax Law, University of São Paulo) on "Arm's Length beyond the Guidelines of the OECD" and commented by Dr. Ulf Andresen (Partner Transfer Pricing, PwC Frankfurt).



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RESEARCH ACTIVITIES

Job Fair

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

LL.M. Alumni Reunion

The graduates of the LL.M. Program stay in touch with each other and still feel very committed to the program. Many of them attended the Alumni Reunion that was held from September 25 to 26, 2015. Prof. Claus Staringer gave a presentation on “Back to the future of tax”, followed by the award ceremony for the WTS Tax Award 2015. The social program focused on “Wien and Vine” and included a guided tour at Schlumberger, Austria’s oldest sparkling wine cellars, followed by a dinner at Heuriger Maly including wine tasting.

Publications in the Academic Year 2015/16



Prof. Michael Lang

1. Austria: Article 15 – Termination Payments (with S. Siller/S. Zolles), in E. Kemmeren et al. (eds), Tax Treaty Case Law around the Globe 2016, forthcoming.
2. Austria: The meaning of “Entertainer” under Article 17 (with S. Siller/S. Zolles), in E. Kemmeren et al. (eds), Tax Treaty Case Law around the Globe 2016, forthcoming.
3. The Relevance of the Commentary to the OECD and the UN Model Convention for the Interpretation of the UN Model Convention (with D. Orzechowski), in M. Lang et al. (eds), The UN Model Convention and its Relevance for the Global Tax Treaty Network, forthcoming.
4. There is Life in the Old Dog Yet: Horizontal Comparability and the Establishment of the Internal Market, in R. Avi-Yonah/M. Lang (eds), Fiscal Federalism (2016), forthcoming.
5. Der Methodenwechsel des § 10 Abs 4 KStG (with N. Oberbauer), in M. Lang/J. Schuch/C. Staringer (eds), Dividenden im Konzern, forthcoming.
6. Folgen der europäischen (Fiskalpakt-)Vereinbarungen über Verschuldensbremsen für die Ausgestaltung nationalen Steuerrechts in den Mitgliedstaaten, in J. Brandt (ed), Für bessere Steuergesetze – 10 Jahre Deutscher Finanzgerichtstag, forthcoming.

7. GAARs – Stay away from them!, in G. Maisto et al (eds), Handbook International Taxation (2016), forthcoming.
8. Discretionary Power of Tax Authorities as a State Aid Problem (with A. Zeiler), in W. Haslehner (ed), Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid, forthcoming.
9. The Definition of International Traffic under Article 3 para. 1(e) OECD Model Convention, in P. Essers/H. Jochum/M. Lang (eds), International taxation, forthcoming.
10. The Requirements of Union Law for Tax Legislation, in D. Rosenbloom (ed), NYU International Tax Law Anniversary, forthcoming.
11. Die Gründung der GmbH & Co KG als Missbrauch von Formen und Gestaltungsmöglichkeiten des bürgerlichen Rechts, in N. Arnold (ed), Die GmbH & Co KG, forthcoming.
12. Die Definition des internationalen Verkehrs nach Art 3 Abs 1 lit e OECD-MA, IStR 2016, forthcoming.
13. State Aid and Taxation: Selectivity and Comparability Analysis, in W. Schön/E. Traversa (eds), State Aid, forthcoming.
14. Neue Instrumente zur Bekämpfung von Steuerumgehung im Internationalen Steuerrecht, in R. Bertl/E. Eberhartinger/A. Egger/K. Hirschler/S. Kalss/M. Lang/E. Nowotny/C. Riegler/A. Rust/J. Schuch/C. Staringer (eds), Nobody is perfect – Fehlverhalten in Bilanz- und Steuerrecht, 2016.
15. Der Begriff der „shares“ in Art 13 Abs 4 OECD-MA, in F. Bianco/P. Schoueri (eds) Estudos de Direito Tributário em Homenagem ao Prof. G. W. Rothmann, 2016, 265.
16. Regional unterschiedliche Verwaltungspraxis und unionsrechtliches Beihilferecht, in J. Lüdicke/A. Schnitger/C. Spengel (eds), Die Besteuerung internationaler Unternehmen, Festschrift für Dieter Endres (2016), 211.
17. Die Bedeutung des OECD-Kommentars und der Reservations, Observations und Positions für die DBA-Auslegung, in J. Lüdicke/R. Mellinghoff/T. Rödter (eds), Nationale und internationale Unternehmensbesteuerung in der Rechtsordnung, Festschrift für Gosch, Beck Verlag 2016, 235.
18. Totgesagte leben länger: Horizontale Vergleichbarkeit und die Verwirklichung des Binnenmarktes, SWI 2016, 118.



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19. The Relation between Tax Treaty Law and National Law in the Definition of Immovable Property under Art. 6 para. 2 OECD Model Convention, in Collection of Essays in honor of Prof. Keh-Chang Gee, 277.
20. Die organisationsrechtliche Umsetzung des „Tenure-Track“-Modells im Universitätsgesetz (with A. Lichtmanegger), Zeitschrift für Hochschulrecht 2016, 35.
21. Reflexoes sobre a politica de tratado tributario Austriaca, in Britto/Caeseiro (eds), Direito Tributario Internacional – Teria e Pratica, 2015.
22. Die jüngste Rechtsprechung des VfGH zum DBA Österreich-Liechtenstein, ÖStZ 2015, 96.
23. Das Verhältnis zwischen Abkommensrecht und innerstaatlichem Recht in der Definition des unbeweglichen Vermögens nach Art. 6 Abs. 2 OECD-MA, ISR 2015, 43.
24. Siebentelung von Teilwertabschreibungen nach Begründung einer Unternehmensgruppe (gemeinsam mit E. Pinetz), SWK 2015, 403 ff.
25. Einkünftezurechnung im Lichte des Entwurfs zu Art 1 Abs 2 OECD-MA, SWI 2015, 153.
26. Dreifache Nichtbesteuerung als Ergebnis der Anwendung von Doppelbesteuerungsabkommen, SWI 2015, 198.
27. Austrian Tax Law (with E. Schaffer), in C. Grabenwarter/M. Schauer (eds), Introduction to the Law of Austria, Kluwer, 281.
28. Fraud and Abuse in Recent ECJ Case Law on VAT (with D. Turic), in M. Lang/J. Schuch/C. Staringer/P. Pistone/D. Raponi/A. Rust (eds) ECJ – Recent Developments in VAT 2014, Linde Verlag 2015, 173.
29. Kommentierung Vor Art 1, Art 1 – 4 DBA Deutschland/Österreich, in F. Wassermeyer/C. Kaeser (eds) Doppelbesteuerung, 33.
30. Tax Rulings und Beihilferecht, IStR 2015, 369.
31. Verteilungsnormen, in F. Wassermeyer, Doppelbesteuerung, Festschrift für Franz Wassermeyer, Beck Verlag 2015, 187.
32. Tax Rulings and State Aid Law, British Tax Review 2015, 391.
33. Die Vorgaben des Unionsrechts für das Steuerrecht, Archiv für Schweizerisches Abgaberecht 2015, 119.
34. Der Vorschlag der OECD zur Neuregelung der Abkommensberechtigung doppelt ansässiger Gesellschaften (Art 4 Abs 3 OECD-MA), in W. Blocher et al (eds), Gesellschaftsrecht, Festschrift für Christian Nowotny, 2015.
35. Die Mär vom taxativen Katalog der Einkunftsarten, SWK 2015, 1206.
36. Ist die Rechtsprechung des EuGH zu den finalen Verlusten am Ende?, in W. Schön (ed) Grundfragen des Europäischen Steuerrechts (2015), 63.
37. Vergütungen von Geschäftsführern und Vorstandsmitgliedern nach dem DBA Österreich – Deutschland, SWI 2015, 538.
38. Reflexiones acerca de la politica austriaca de acuerdos para evitar o atenuar la doble tributacion internacional, Revista de Tribuacion, 93.
39. Aussagen des VfGH zur Auslegung von Doppelbesteuerungsabkommen, SWI 2015, 569.
40. The Relation Between Tax Treaty Law and National Law in the Definition of Immovable Property under Art. 6 para. 2 OECD Model Convention, in G. Maisto (ed), Immovable Property Under domestic Law, EU Law and Tax Treaties, 2015, 570.
2. The influence of EU Law on the Design of Domestic Tax Law for Entertainers and Sportspersons, in G. Maisto (ed), Taxation of Entertainers and Sportspersons Performing Abroad, forthcoming.
3. National Report Germany: The “Hünnebeck”, “Feilen” and “Sparkasse Allgäu” cases, in M. Lang/P. Pistone/ A. Rust/ J. Schuch/C. Staringer/A. Storck (eds), Direct Taxation: Recent ECJ Developments 2016, forthcoming.
4. How Final are Arbitration Decisions?, in M. Lang/J. Owens (eds), International Arbitration In Tax Law, 2016, 377.
5. Anti-Abuse Clause for Permanent Establishments situated in third countries (with V. Wöhler), in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer (eds), Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention, 2016, 107.
6. Online Commentary on the Introduction, Art. 1 (Persons Covered), Art. 3(2) (Interpretation), Art. 21 (Other Income, Art. 23 OECD MC (Methods for the Elimination of Double Taxation) and Art. 24 OECD-MC (Non-Discrimination), in E. Reimer/A. Rust eds, Klaus Vogel on Double Taxation Conventions online edition, 2016.
7. Austria: Constitutional Review of Tax Treaties, in M. Lang et al. (eds), Tax Treaty Case Law around the Globe 2015, 2016, 95.
8. BEPS Action 2: 2014 Deliverable Neutralising the Effects of Hybrid Mismatch Arrangements and its compatibility with the non-discrimination provisions in tax treaties and the Treaty on the Functioning of the European Union, British Tax Review, 2015, 308.
9. National Report Germany, in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer/A. Storck (eds), Direct Taxation: Recent ECJ Developments, 2015, 41.
10. Commentary on the Introduction, Art. 1 (Persons Covered), Art. 3(2) (Interpretation), Art. 21 (Other Income, Art. 23 OECD MC (Methods for the Elimination of Double Taxation) and Art. 24 OECD-MC (Non-Discrimination), in E. Reimer/A. Rust eds, Klaus Vogel on Double Taxation Conventions, 2015, 1, 180, 206, 1529, 1581.
11. German Constitutional Court rules on Constitutionality of Treaty Overrides (with G. Kofler), SWI 2016, 144.



Prof. Alexander Rust



12. OECD Measures on Hybrid Mismatch Arrangements and their compatibility with EU Law, in W. Schön/C. Heber (eds), *Grundfragen des Europäischen Steuerrechts* 2015, 89.
13. Commentary on Art. 21 (Other Income) and Art. 24 OECD-MC (Non-Discrimination), in K. Vogel/M. Lehner (eds), *On Double Taxation Conventions*, 2015, 1915, 2147.



Prof. Josef Schuch

1. Die Internationale Holding im Steuerrecht (with A. Götz), in T. Haber/H. Krejci (eds) *Konzernrechtshandbuch*, forthcoming.
2. Unternehmenserwerb und Gruppenbesteuerung (with M. Scheuer), in M. Lang/J. Schuch/C. Staringer (eds), *Aktuelle Fragen des Unternehmenskaufs*, forthcoming.
3. The Saving Clause – Art 1 Para 3 OECD MC (with N. Neubauer), in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer (eds), *Base Erosion and Profit Shifting – The Proposals to Revise the OECD Model Convention*, 2016.
4. The definition of dividends, interest and capital gains under the Commentary Update 2014 (with E. Pinetz), in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer (eds), *The OECD Model Convention and its Update 2014*, 2015.



Prof. Claus Staringer

1. International Traffic (with M. Mayer), in M. Lang/A. Rust/J. Schuch/C. Staringer (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
2. Treaty Entitlement for Fiscally Transparent Entities (Art 1 par 2 OECD MC) (with A. Roncarati/J. Kollmann), in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer (eds), *Tax Treaties and BEPS*, 2016.



Prof. Pasquale Pistone

1. Exchange of Information and Mutual Assistance in the Collection of Taxes (with P. Schoueri), in M. Lang/A. Rust/J. Schuch/C. Staringer/P. Pistone/A. Storck/J. Owens (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
2. I limiti esterni alla sovranità tributaria statale nell'era del diritto globale, in Aa.Vv., *Per un nuovo ordinamento tributario*, Cedam, Padua, vol. III, 2016, forthcoming.

3. (with P. Baker), BEPS action 16: the taxpayers' right to an effective legal remedy under European law in cross-border situations, in *EC Tax Review*, 2016, forthcoming.
4. General Report, in M. Lang et al (eds), *The relationship between taxation and bilateral investment agreements*, 2016, forthcoming.
5. Article 19 (+28): Government Service, IBFD Online collection of Global Tax Treaty Commentaries, forthcoming.
6. General Report: Problemáticas actuales y nuevas fronteras de los medios de impugnación nacionales e internacionales, XXIX Jornadas Latinoamericanas de Derecho Tributario (ILADT), Bolivia 2016, forthcoming.
7. International tax coordination through the BEPS project and the exercise of tax sovereignty in the European Union, in J. Englisch (ed), *International Tax Law: New Challenges to and from Constitutional and Legal Pluralism*, forthcoming.
8. BEPS, Capital Export Neutrality and the Risk of Hidden Tax Protectionism. Selected Remarks from an EU Perspective, in R. Danon (ed) *Base Erosion and Profit Shifting (BEPS). Impact for European and international tax policy*, Schulthess Verlag, 2016.
9. General Report: Trends and Players in Tax Policy, in M. Lang et al (eds), *Trends and Players in Tax Policy*, 2016.
10. Introduction (with M. Villar Ezcurra), in P. Pistone/M. Villar (eds) *Energy Taxation, Environmental Protection and State Aids*, 2016.
11. La planificación fiscal agresiva y las categorías conceptuales del derecho tributario global, HYPERLINK "<https://dialnet.unirioja.es/servlet/revista?codigo=285>" Civitas. *Revista española de derecho financiero*, 2016.
12. La pianificazione fiscale aggressiva e le categorie concettuali del diritto tributario globale, *Rivista trimestrale di diritto tributario*, 2016.
13. Article 16: Directors' fees, IBFD Online collection of Global Tax Treaty Commentaries, 2016.



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14. Preface of the book: Towards Greater Fairness in Taxation: A Model Taxpayer Charter, (with M. Cadesky/I. Hayes/D. Russel), IBFD, 2016.
15. Ways to tackle cross-border tax obstacles facing individuals within the EU, Report of the Expert Group, European Commission, 2016.
16. Chapter "Italy: No Permanent Establishment for Toll Manufacturers without Participation in Strategic Decision-Making", in part Business Profits and Permanent Establishments of the book M. Lang et al (eds), Tax Treaty Case Law around the Globe 2015, 2016.
17. Chapter "Can the Derivative Benefits Provision and the Competent Authority Discretionary Relief Provision render the OECD-proposed LoB Clause Compatible with EU Fundamental Freedoms?", (with R. Julien and F. Cannas), in M. Lang et al (eds), in Base Erosion and Profit Shifting (BEPS), 2016.
18. Tax Information Exchange Agreements (TIEAs): The Advantages of Bilateralism for Mutual Assistance in the Era of Global Multilateralism, in 40 Jornadas Colombianas de Derecho Tributario, Derecho Aduanero y Comercio Exterior, 2016.
19. The Coordination of Tax Policies in the EU (with R. Szudoczky), in M. Lang et al (eds), Introduction to European Tax Law on Direct Taxation, 2015.
20. Article 15: Income from employment, IBFD Online collection of Global Tax Treaty Commentaries, 2015.
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22. Chapter 3: Taxation of Immovable Property: EU Law Direct Tax Aspects in G. Maisto (ed.) Immovable Property under Domestic Law, EU Law and Tax Treaties, 2015, 25.
23. EU Law, the BEPS project and the global framework for transparent tax competition in Archiv für Schweizerisches Steuerrecht, 84, 2015-2016, 139.



Prof. Jeffrey Owens

1. Existing Mechanisms of Dispute Resolution (with J. Kollmann/L. Turcan), in M. Lang/J. Owens (eds), International Arbitration in Tax Matters, 2016.
2. BEPS implementation: the role of a multilateral instrument (with N. Bravo), International Tax Review 2015, 2.



Prof. Alfred Storck

1. Transfer Pricing in a Post-BEPS World (with M. Lang/R. Petruzzi), forthcoming.
2. Global Transfer Pricing Conference: Transfer Pricing in a Post-BEPS World (with R. Petruzzi/R. Tavares/M. Pankiv), International Transfer Pricing Journal 2016.
3. Permanent Establishments: Proposals Related to Agency Permanent Establishments – Article 5(5) and (6) of the OECD Model Convention (with R. Petruzzi), in M. Lang/P. Pistone/A. Rust, J. Schuch/C. Staringer (eds), Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention 2016, 83.



Prof. Helmut Loukota

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2. Höchstgerichtliche DBA-Auslegung und die Wiener Vertragsrechtskonvention (with H. Jirousek), ÖStZ 2016, 52.
3. OECD beendet das Poolkonzept bei Kostenverteilungsverträgen, SWI 2016, 151.
4. Das wechselvolle Schicksal der steuerlichen Behandlung des internationalen Arbeitnehmerverleihs, SWI 2015, 527.



Clemens Amtmann

1. Lohnsteuerberechnung bei steuerbefreiten pauschalen Reiseaufwandsentschädigungen (with D. Graschitz), ecolex, forthcoming.



Anna Binder

1. Dividends, Interest and Royalties (with S. Siller), in M. Lang/A. Rust/J. Schuch/C. Staringer (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming.
2. Rückstellungen und Verbindlichkeiten in der Einheitsbilanz (with M. Mayer), in M. Lang/A. Rust/J. Schuch/C. Staringer (eds), *Reform des Bilanzsteuerrechts – Österreich auf dem Weg zur Einheitsbilanz*, forthcoming.
3. SWI-Jahrestagung: Grenzübergreifende Produktions-Betriebsstätte (with V. Wöhrer), *SWI 2016*, forthcoming.
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5. The United Nations' Recent Work in International Taxation (with V. Wöhrer/L. Turcan), *Tax Notes International 2015*, 609.
6. SWI-Jahrestagung: Erforderliche Unterlagen zur Beurteilung von Verrechnungspreisen (with V. Wöhrer), *SWI 2015*, 396.
7. § 18 KStG (with T. Ecker), in M. Lang/A. Rust/J. Schuch/C. Staringer (eds), *Körperschaftsteuergesetz², 2015*.
8. Rückstellungen für „Managergehälter“, *ÖStZ 2015*, 533.
9. EuGH: Deutsche Regelung zur Übertragung stiller Reserven (§ 6b dEStG) unionsrechtswidrig – Auswirkungen auf Österreich zu erwarten, *ecolx 2015*, 606.

10. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 1) (with K. Dziurdz/E. Huisman/I. Kerschner/J. Kollmann/C. Marchgraber/E. Pinetz/E. Schaffer/M. Seiler/K. Spies/L. Turcan/V. Wöhrer/A. Zeiler), *Österreichische Steuerzeitung 2015*, 332.
11. Tagungsbericht zum IFA-Kongress 2014 in Mumbai (Teil 2) (with K. Dziurdz/E. Huisman/I. Kerschner/J. Kollmann/C. Marchgraber/E. Pinetz/E. Schaffer/M. Seiler/K. Spies/L. Turcan/V. Wöhrer/A. Zeiler), *Österreichische Steuerzeitung 2015*, 395.



Dr. Daniel W. Blum

1. Limitation on Benefits: Application to Investment Funds (with E. Pinetz), in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer/A. Storck (eds), *Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention 2016*, 247.
2. The PE-Concept in the light of BEPS Action 1 “Digital Economy” – Nexus redefined?, *Bulletin of International Taxation 2015*, 314.
3. Der Foreign Account Tax Compliance Act (FATCA) und seine Umsetzung in Österreich (with P. Csoklich), *Österreichisches Bankarchiv 2015*, 722.
4. Die reformierte Besteuerung von Immobilieninvestmentfonds in grenzüberschreitender Betrachtung Deutschland – Österreich, Teil I (with E. Pinetz), *Internationale Steuer-Rundschau 2015*, 214.
5. Die reformierte Besteuerung von Immobilieninvestmentfonds in grenzüberschreitender Betrachtung Deutschland – Österreich, Teil II (with E. Pinetz), *Internationale Steuer-Rundschau 2015*, 246.

6. Anwendungsbereich der reformierten Kapitalanlagefondsbesteuerung (with E. Pinetz), in N. Engel-Kazemi/D. Blum/D. Damm/A. Kammel/R. Pejhovskyy/E. Pinetz (eds), *Investmentfonds – Aufsicht und Besteuerung, 2015*, 69.
7. Investmentfonds im Internationalen und Europäischen Steuerrecht (with E. Pinetz), in N. Engel-Kazemi/D. Blum/D. Damm/A. Kammel/R. Pejhovskyy/E. Pinetz (eds), *Investmentfonds – Aufsicht und Besteuerung, 2015*, 161.
8. Die Durchbrechung des Bankgeheimnisses im Abgabenverfahren nach dem Bankenpaket 2015, in M. Lang/P. Haunold (eds), *Transparenz – eine neue Ära im Steuerrecht, 2016*.
9. Austria – Investment Funds and Private Equity (with C. Wimpissinger), *IBFD Online Topical Analysis, 2015*.
10. Die Firmenwertabschreibung iSd § 9 Abs 7 KStG aF: Rechtsfolgen bei Pflicht zur Ausweitung auf Auslandsbeteiligungen, *SWI 2015*, 334.
11. Kommentierung § 5 (with K. Spies), in M. Lang/J. Schuch/C. Staringer (eds), *Körperschaftsteuergesetz-Kommentar², 2015*, 153.
12. Die Firmenwertabschreibung in der Gruppe: System-Element oder Beihilfe?, in M. Lang/J. Schuch/C. Staringer/D. Blum (eds), *10 Jahre nach der Steuerreform 2005: Wo steht das österreichische Unternehmenssteuerrecht?, 2016*, forthcoming.
13. Unionsrechtliche Zulässigkeit der Versagung der Quellensteuerentlastung für ausländische OGAW iSd § 188 Abs 1 Z 1 InvFG (with E. Pinetz), *SWI 2015*, 221.
14. Austrian Bank Secrecy and Cross-Border Exchange of Tax Information, *Tax Notes International 2016*, 183.
15. Treaty Entitlement of Investment Funds in Light of BEPS Actions 2 and 6 (with E. Pinetz), *Derivatives and Financial Instruments 2016*, IBFD Online.
16. Kontenregistereinsicht und Kapitalabflussmeldung: Offene Fragen und Implikationen für den grenzüberschreitenden Austausch von Bankinformationen, *SWI 2016*, 304.



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Nathalie Bravo

1. BEPS implementation: the role of a multilateral instrument (with J. Owens), *International Tax Review* 2015, 2.
2. The Proposal for a Multilateral Tax Instrument for Updating Tax Treaties, in M. Lang/P. Pistone/A. Rust/J. Schuch/C. Staringer (eds), *Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention*, 2016.
3. The effect of Bilateral Investment Treaties on Taxation (with R. Julien/J. Kollmann/A. Majdanska/L. Turcan), *Tax Notes International* 2015, 187.
4. Update Note for Art 5 of the OECD Model (with J. Koch), in E. Reimer/A. Rust, *Klaus Vogel on Double Taxation Conventions – Online Commentary*.
5. Update Note for Art 7 of the OECD Model, in E. Reimer/A. Rust (eds), *Klaus Vogel on Double Taxation Conventions – Online Commentary*.
6. Update Note for Art 10 of the OECD Model, in E. Reimer/A. Rust (eds), *Klaus Vogel on Double Taxation Conventions – Online Commentary*.



Francesco Cannas

1. Diritto tributario internazionale – Questioni generali, istituzioni e cooperazione internazionale (with G. Marino), in *Bollettino Triennale della Dottrina Italiana*, forthcoming.
2. Certezza del diritto e applicabilità della direttiva IVA da parte delle Corti nazionali, in *Rassegna Tributaria* 2016, 236.
3. Lo Scambio di informazioni tributarie: gli updates dell'art. 26 del Modello Ocse ed i progressi in direzione dello scambio automatico come standard internazionale (with E. Traversa), in *Rivista Trimestrale di Diritto Tributario* 2016, 115.



Dr. Kasper Dziurdz

1. Non-Discrimination and Harmful Tax Competition under WTO Law and Article 24 of the OECD Model, in G. Maisto/P. Pistone/D. Weber (eds), *Non-Discrimination in Tax Treaties: Selected Issues from a Global Perspective*, 2016, chapter 6.

2. Kommentierung § 22 (Steuersatz, Zuschlag zur Körperschaftsteuer), in M. Lang et al (eds), *Körperschaftsteuergesetz*, 2016.
3. Kommentierung § 23 (Freibetrag für begünstigte Zwecke), in M. Lang et al (eds), *Körperschaftsteuergesetz*, 2016.
4. Empfängerbenennung: Zuschlag zur Körperschaftsteuer auch bei nicht abgezogenen Zahlungen, *ecolex* 2016, 167.
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Sandra Galli

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Benedikt Hörtenhuber

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Dr. Daniela Hohenwarter-Mayr

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Raphael Holzinger

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Andreas Langer

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Alicja Majdanska

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Dr. Christoph Marchgraber

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Matthias Mayer

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Lukas Mechtler

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Nadine Oberbauer

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Marta Pankiv

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Pedro Schoueri

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Publications
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- § Dr. Ina Kerschner: Die Bindungswirkung des Auskunftsbesehids iSd § 118 BAO
- § Dr. Markus Seiler: GAARs and Judicial Anti-Avoidance in Germany, the UK and the EU
- § Dr. Erich Schaffer: Income Allocation for Entertainers and Sportspersons in a Tax Treaty Context – The Application of Art 17 (1) and 17 (2) of the OECD Model Convention
- § Marta Pankiv, PhD: Contemporary Application of the Arm's Length Principle in Transfer Pricing



RESEARCH ACTIVITIES

Academic Awards

Dr. Karoline Spies

- Stephan Koren-Preis 2015
- Jean Monnet Wissenschaftspreis für Europarecht 2015

Dr. Katharina Daxkobler

- Honorable Mention of the Mitchell B. Carroll-Prize 2016

Dr. Markus Seiler

- Wolfgang Gassner-Wissenschaftspreis 2016

Robin Damberger

- 3. Platz Category "Ökosoziale Gesellschafts- und Wirtschaftsmodelle" of the Master mit Ministerium (Award of the Ministry of Environment)

Dr. Christoph Marchgraber

- "TEI Award" (Tax Executive International Award)

Christian Doppler Laboratory

The Christian Doppler Laboratory, established at the Institute for Austrian and International Tax Law in 2013, focuses its work on transparency in international tax law. On September 28, 2015, the conference 'Transparency – A New Era in Tax Law' was organized jointly with the Laboratory's corporate partner Deloitte. A book covering all the topics presented at the conference was published in February 2016. In the forthcoming years the focus will mainly be on taxpayers' rights regarding the sensitive issue of information exchange. Moreover, the interplay between money-laundering and exchange of information legislation will be closely examined. Due to recent developments at the level of the EU and the OECD, the Laboratory also extended its research focus on transparency in the field of corporate taxation. As all these issues are part of the current international political agenda, the Laboratory will greatly contribute both to the scientific analysis of existing law and to the development of new effective rules, meeting future challenges in the field of tax transparency.

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

International Tax Disputes: Improving MAP and Mandatory Dispute Settlement

This is a three-year project to research, discuss and generate new ideas in MAP and Mandatory Dispute Settlement. The lack of a globally accepted set of rules to govern the taxation of MNEs has led to a very significant increase in cross-border tax disputes. Yet, little has changed in the way that governments try to resolve them. In today's uncertain economic environment, MNEs have the right to expect that differences of views between national tax authorities will be resolved in a principled and timely manner. We organised a conference on this topic on October 12 and 13, 2015. The papers and presentations and the papers and presentations, published articles, together with upcoming events and conferences can be found on our website.



Tax & Technology: Country by Country Reporting: Exploiting the Potential of New Technologies

Ensuring that countries benefit from the new era of tax transparency: A key element of the final BEPS package endorsed by the G20 was greater transparency for tax administrations and specifically improved transfer pricing documentation (Action 13). It is vital that as many countries as possible can make use of this documentation but this is going to be a challenge for some, particularly developing countries. To address this challenge, the GTPC has been working on a three-year project with a diverse group of stakeholders to explore potential solutions. Previously, from April 13 to 14, 2015, the GTPC together with the World Bank, had organized a workshop to identify the main issues arising in this area. From February 9 to 10, 2016, a representative group of these stakeholders took part in a two-day intensive discussion and this has paved the way for further work on the detail of an approach that meets the requirements of the country by country reporting implementation package.

Tax and Good Governance

The Tax and Good Governance Project is an ongoing three year project and since its establishment, we have completed two successful workshops and the high-level conference was held in South Africa from July 14 to 16, 2016. Together with the African Tax Institute (ATI) at the University of Pretoria's Faculty of Economic and Management Sciences, we are playing a key role in the fight against tax crimes and illicit activities in Africa. The Project is aimed at identifying links between corruption, money laundering and tax crimes. The Project promotes the concepts of good tax governance and the importance of a corrupt-free and transparent tax system for economic development and how law enforcement agencies and tax authorities can cooperate to counter corruption and bribery. The Project focuses on Ghana, Nigeria and South Africa, with a view to an extension to other African countries.

Cooperative Compliance: Breaking the Barriers

The Cooperative Compliance program was launched in 2015 and has a twofold aim: Firstly, it undertakes a research program that examines the legal, political and practical barriers which could prevent the cooperative compliance model from achieving its full potential. Secondly, it has just recently initiated a series of pilot programs in selected African countries. The pilots will test the relevance of the model to the challenges facing tax administrations in Africa. It will explore how, and to what extent, the model should be adapted to meet the needs of these countries and the MNEs that operate there.

Fire Side Chats

This series of informal discussions, launched in 2012, involves a 90 minute chat between the Director, Jeffrey Owens, and leading tax personalities, who are shaping the global tax debate.

This year's guests and topics:

October 1, 2015:

- Philip Baker and Nina Olson:
The Role of Taxpayers' Rights in 21st Century Tax Administration

February 10, 2016:

- Stig Sollund:
Future Directions of the UN Tax Committee

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RESEARCH ACTIVITIES

The WU – China Tax Program

With the creation of the Global Tax Policy Center headed by Jeffrey Owens, the Institute for Austrian and International Tax Law is expanding the scope of its activities to include VAT, tax policy, tax governance as well as tax administration. Most of the research and teaching activities deal with issues in these areas. The research activities ensure the quality of teaching, and, vice versa, teaching helps to develop, structure and discuss research ideas. The Institute for Austrian and International Tax Law has a long history of cooperation with other universities, (international) organizations working in tax law as well as with tax officials and tax practitioners. One typical example is the Austrian-Chinese Tax Research Network that includes currently seven Chinese universities (the Central University of Finance and Economics in Beijing, the Chinese University of Hong Kong, Peking University, Sun-Yat Sen University, University of Hong Kong, Wuhan University and Xiamen University). The Institute for Austrian and International Tax Law has also for many years provided training to tax officials and has served as a neutral platform where governments and business can come together to discuss issues of mutual interest.

As economic ties between the European countries with Greater China are strengthening, the proposed Joint Chinese Government – WU Program will meet the increasing demand for high-quality training, education and research of Chinese tax officials in the fields of international tax law, tax policy and tax administration. It shall also provide a platform, where Chinese and European tax officials can come together annually to discuss developments in taxation. The program takes the form of an Executive SAT/WU Program at WU, trainings in China, joint research activities, research stays at WU, and high-level conferences. The project forms a basis to create and reinforce long-term collaboration and connections between the Chinese Government and WU for at least three to five years.

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

Transfer pricing is one of the most relevant and challenging topics in the international tax environment. Increasing global trade and the role of multinational enterprises in the global economy have boosted its relevance. The players currently interacting in this field are mainly international organizations, governments and tax administrations, the business community, and advisors. There is, however, an emerging need for the contribution of academia to these topics, in order to facilitate the link between pragmatic solutions and theoretical principles. With this in mind, the Institute for Austrian and International Tax Law has established the WU Transfer Pricing Center. The Center researches, analyzes, discusses, and teaches transfer pricing topics. Through its activities, it positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The Center combines both the academic and practical perspectives and its approach is highly international and interdisciplinary.

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



Academic Conferences

Conference on Procedural and Constitutional Law

The results of several of our research projects are presented and discussed with fellow researchers from other Austrian and international universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law at WU, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 13 and 14, 2015 on the "Basic issues of administration and jurisdiction of the tax courts". Well-known colleagues from other Austrian and foreign universities contributed to the conference.

A book containing all the papers has been published.

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

This now established conference, held from November 19 to 21, 2015, at WU, focused on CJEU case law and presented an overview of recent trends in the current case law: This year, distinguished experts from the origin countries of the cases not only analyzed the pending cases and their importance to the EU Member States and third countries, but also shed light on recent CJEU decisions. They also discussed the background of the cases and their relevance for the future. Moreover, we are happy and proud that this conference was again enriched by an Advocate General and a Judge of the CJEU, who provided the audience with interesting insights into recent trends in ECJ Case Law, in a panel discussion.

"Recent Developments at the CJEU in Direct Taxation 2015" was published in summer 2016 with Linde Verlag, Vienna.

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

From December 14 to 15, 2015, the Institute for Austrian and International Tax Law, WU hosted the third Conference "Court of Justice of the European Union: Recent VAT Case Law". This conference focused on recent case law of the Court of Justice in the area of indirect taxation. The conference was again met with huge interest by the participants. At the conference, judgments rendered from January 2014 onwards and important earlier judgments were analyzed by a panel consisting of leading academics, judges, government representatives and business representatives from all over Europe and beyond. The first two sessions were dedicated to "Guiding Principles and Burning Questions in the VAT Case Law of the CJEU" where a great variety of interesting topics were addressed. The other sessions thoroughly analyzed the case law, each session dealing with a different topic.

A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in summer 2016.

Viennese Symposium on Corporate Tax Law

On January 20, 2016, the sixth consecutive Viennese Symposium on Corporate Tax Law was held at our university. Professors and researchers from our Institute presented the results of their research on the topic „Reform des Bilanzsteuerrechts – Österreich auf dem Weg zur Einheitsbilanz“. The lively and high-level discussion clearly showed how much interest our research results were met with by not only practitioners and scholars but also by students. The lectures given at the symposium will be published in a book.



RESEARCH ACTIVITIES

Global Transfer Pricing Conference "Transfer Pricing in a Post-BEPS World"

In 2016, the newly established WU Transfer Pricing Center held its first Global Transfer Pricing Conference entitled "Transfer Pricing in a Post-BEPS World". About 140 international experts from tax practice, academia, governmental institutions and other bodies convened from February 11 to 12, 2016 at WU Vienna to share their knowledge and vision about this topical area.

Starting from the BEPS Action Plan of the OECD which is probably the most comprehensive and far-reaching work on international taxation in the history of international taxation, the conference provided an overview of the numerous and radical changes to the existing rules and guidelines currently taking place. The eight conference sessions focused on selected points of the BEPS Action plan and analyzed their impact and practical relevance, in order to generate new ideas and provide further proposals for future amendments.

In order to make the research results available on a larger scale, a book has been published in August 2016.

Tax Law and Accounting

On April 1 and 2, 2016, the "Wiener Bilanzrechtstage" were held at our university for the thirteenth time. This is a joint activity between our Institute, the Institute for Taxation and Accounting and the Institute for Commercial Law at our university. 300 practitioners with an interest in academic topics accepted our invitation to attend and participated in a number of very interesting lectures on the general topic "Nobody is perfect – Fehler und Fehlverhalten in Bilanz- und Steuerrecht". The lectures will be published in a book.

Wolfgang Gassner Memorial Lecture

On April 25, 2016, the twelfth memorial lecture in honor of Prof. Wolfgang Gassner was held. Prof. Heinrich Weber-Grellet (presiding judge at the BFH in Germany, ret.) gave a presentation on "Die Maßgeblichkeit der Handelsbilanz für die Steuerbilanz". After this lecture, comments from Prof. Claus Staringer on the topic were greatly appreciated. Finally, the "Wolfgang Gassner Wissenschaftspreis 2016" was ceremoniously presented to the awardees.





Conference “Tax Treaty Case Law around the Globe”

This conference alternates on an annual basis between Vienna and Tilburg, and in 2016 it was Tilburg’s turn to host the “Tax Treaty Case Law around the Globe” conference from May 19 to 21, 2016.

The event was jointly organized by the Institute for Austrian and International Tax Law, WU and the European Tax College of Tilburg University. Academics and practitioners from 20 countries presented 36 of the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by active discussion. Practitioners and government representatives especially valued and enjoyed the overall benefit of this conference: to be updated about the most recent trends in treaty jurisprudence all over the globe in only two days.

The results of the conference will also be published in a book.

23rd Viennese Symposium on International Tax Law

On June 17, 2016, the 23rd Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). Jacques Sasseville (OECD), Prof. Michael Tumpel (University of Linz), and the professors and research staff from our Institute presented the results of their research on the topic “The UN Model Convention and its Relevance for the Global Tax Treaty Network”.

The lectures held at the symposium will be published in a book.

Conference “Improving Tax Compliance in a Globalized World”

The Institute for Austrian and International Tax Law, WU Vienna, in cooperation with the Doctoral Program in International Business Taxation and the WU Global Tax Policy Center, with support from the Christian Doppler Research Association and the International Fiscal Association (IFA), Austrian Branch (Wolfgang Gassner Research Fund for International Tax Law) joined forces to organize a conference on “Improving Tax Compliance in a Globalized World” which was held in Rust, Burgenland, from June 30 to July 3, 2016.

The conference focused on measures to improve tax compliance. Participants from every continent discussed different levels of non-compliance, ranging from tax crimes to aggressive tax planning. There was special interest with respect to the examinations made in the areas in which tax evasion/tax avoidance is still high and what has already been done to reduce the tax gap. The experts also looked at domestic and cross-border tax evasion but mainly focused on income and corporate income taxes. They worked on identifying which measures work in which context and whether such measures can serve as an example for our respective countries. The challenges that lie ahead were also analysed and ideas to overcome existing and future problems were found.

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

Work is being carried out on the book project which will make the results of the conference accessible to a wider audience.



RESEARCH ACTIVITIES

Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during the academic year of 2015/16. These events aim at encouraging interaction and cooperation between research staff, guest researchers at the Institute and the LL.M. students. These regularly scheduled meetings start with a short lecture by an LL.M. student on recent developments in tax law in their home country followed by a small lunch reception. Our LL.M. students and researchers get to meet and chat in a more informal environment. This format – combining a professional and a social event at lunch time – was highly appreciated by researchers and LL.M. students alike and will be continued in future.

Speakers and Topics of the Tax Lunch Talks

October 8, 2015:

§ India: Tanvi Jagtap: Indirect Transfer – Vodafone Saga!

November 19, 2015:

§ Brazil: Flavia Amaral Martins: Interest on Net Equity

December 10, 2015:

§ Peru: Manuel Carrión: Peruvian Tax System: New SAAR and GAAR

March 2, 2016:

§ Hungary: Janos Pasztor: Recent CJEU Cases on Hungarian Tax Matters (Retail and Gaming Taxes)

April 28, 2016:

§ Bulgaria: Viktor Mitev: How Bulgaria Got Close to Infringement for Levying Withholding Tax on Gross Income Earned by EU Residents

June 9, 2016:

§ Czech Republic: Jan Kiss: The Abuse of Law Principle in Tax Law in Relation to the Debt Push Down Structures – Recent Czech Supreme Administrative Court Decision

Round Tables

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

Topics of Round Tables

Dr. Daniela Hohenwarter-Mayr / Dr. Christoph Marchgraber	Does Austrian Tax Law Require a Comparability Test for EU-Companies Covered by the Parent-Subsidiary Directive?	Laura Turcan, Nadine Oberbauer	Sind Wiederaufnahmegründe zwingende Bescheidbestandteile von Festsetzungsbescheiden?
Dr. Erich Schaffer	The Application of Art 17 OECD MC in the Case of Allocation Conflicts	Nikos Passas	Tax and Dues Evasion Methods: Abuses of Informal Remittances and Trade
Petra Koch, Nikolaus Neubauer	Unionsrechtliche Analyse der Übertragbarkeit stiller Reserven gem § 12 EStG	Andreas Langer	Die Dokumentation von Verrechnungspreisen: Neue Standards durch BEPS Action 13 – Veränderung und Auswirkungen
Irma Mosquera	Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism	Dr. Karoline Spies, Lukas Mechtler	Die Wegzugsbesteuerung nach dem AbgÄG 2015
Bret Bogenschneider	In Search of Epistemology in Critical Tax Studies	Benedikt Hörtenhuber	Auswirkungen der EuGH-Rechtsprechung Finanzamt Linz auf bestehende Fälle zur Firmenwertabschreibung in Österreich
Rick McDonell	The Relevance of International Financial Crime Standards to Tax Law, Tax Practice and Client Advice	Anna Binder, Isabel Vock	Bezüge anlässlich der Beendigung eines Dienstverhältnisses: Doppelbesteuerung und doppelte Nichtbesteuerung nach dem DBA Österreich-Deutschland?
Jonathan Leigh Pemberton	Cooperative Compliance-Consistent with Equality before the Law and State Aid Rules?	Jonathan Leigh Pemberton	Statutory Interpretation: A Cautionary Tale from an English Public School (Pepper v Hart)
Alicja Majdanska, Dr. Rita Szudoczky	Cooperative Compliance and State Aid Principles	Francesco Cannas	Everyone can be an Entrepreneur for Two Hours: The Sharing Economy and how it Affects the Concept of Taxable Person the EU VAT System
Marta Pankiv	Application of the arm's length principle	Anna Binder/ Selina Siller	The UN Model Convention and its Relevance for the Global Tax Treaty Network: Passive Income
Ege Berber Villeneuve	Legitimate Expectations and Taxation under International Investment Law	Rick McDonell	Some Legal, Regulatory and Compliance Consequences of the Panama Papers
Alicja Majdanska	Changing the Dynamics of the Relationship between Tax Administrations and Taxpayers	Jonathan Leigh Pemberton, Alicja Majdanska	BEPS in the eyes of the EU: Anti Tax Avoidance Package
Prof. Servaas van Thiel	Double Burdens on Cross Border Economic Activity within the European Union	Michael Wenzl	Kostentragung der Steuererhebung
Bret Bogenschneider	Taxpayers in the Mist: On the Role of Empiricism in Scientific Discovery	Dr. Christoph Marchgraber	Transfer Pricing Adjustments and EU State Aid Law
Dr. Christoph Marchgraber	Conflicts of Qualification and Interpretation: How Should Developing Countries react?	Rita Julien, Dr. Rita Szudoczky, Petra Koch	Limitation on Benefits Clause of the 2016 US Model
Rick McDonell	The Relevance of Beneficial Ownership to FATCA and European Requirements and the Linkage to Money Laundering and Profit Shifting	Dr. Daniel Blum	The Role of Beneficial Ownership in a Post-BEPS World
Jonathan Leigh Pemberton	How Tax Laws get Written - Personal Reflections on the UK Tax Policy Process	Prof. Leandra Lederman	To What Extent Does Enforcement Crowd Out Voluntary Tax Compliance? (chapters: Introduction, Part III, Conclusion)
Anna Binder, Matthias Mayer	Rückstellungen und Verbindlichkeiten in der Einheitsbilanz	Prof. Jeffrey Owens/Bill Price/ J. Hanns Pichler	The Broader Tax Implications of the Shared Economy
Jasmin Kollmann, Stephanie Zolles	Ein Vergleich der Rechtsentwicklung: Abkoppelung der Steuer- von der Handelsbilanz in Deutschland vs. Tendenz zur Einheitsbilanz in Österreich.	Maryte Somare	Conceptual Analysis: Non-Compliance with the Letter and the Spirit of Tax Laws and its Relationship with Money Laundering
Viktoria Wöhner	EuGH-Urteile zu Vorratsdatenspeicherung und Facebook: Relevanz für den automatischen steuerlichen Informationsaustausch	Sandra Galli	Maßnahmen der Europäischen Union gegen BEPS
Ricardo Augusto Gil Reis Rodrigues	Inter-Nation Equity in International Tax Policy and the Duty Not to Harm	Pedro Schoueri	The UN Model Convention and its Relevance for the Global Tax Treaty Network
David Orzechowski	Verfassungskonformität des Abzugsverbots bei Managergehältern	Francesco Cannas	The VAT Treatment of Cloud Computing: Legal Issues and Practical Difficulties
Patrick Orlet	Die „Versteuerrechtlichung“ des UGB durch das RÄG 2014?	Nathalie Bravo	The Multilateral Tax Instrument and its Relationship with Tax Treaties
Alessandro Roncarati	Entity Option or Election of Tax Treatment within the US and Italy	Mirna Screpante	The Improper Use of Domestic Tax Law and International Tax Law: Rethinking the Function and Nature of Tax Treaties in the Era of Multilateralism
Romero Tavares	Multinational Firm Theory and International Tax Law: Seeking Coherence	Alessandro Roncarati	Entity Option or Election of Tax Treatment within the US 3 and Italy
Jonathan Leigh Pemberton, Rick McDonell	English Law Concept of Trusts and their Use for the Purposes of Tax Avoidance, Evasion and Financial Crime	Petra Koch, Draga Turic	Die unmittelbare Wirkung der MwStSyst-RL
Lukas Mechtler	Inländische Einkünfte eines ausländischen Gruppenmitglieds im Rahmen der Gruppenbesteuerung		

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RESEARCH ACTIVITIES

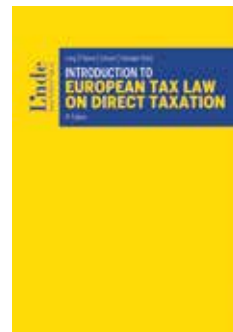
Tax Library Talk

During the academic year of 2015/16, another "Tax Library Talk" was organized. The aim is to encourage unique interactions between top international tax experts and our Institute's researchers as well as practitioners.

On March 14, 2016 Prof. Ruth Mason from the University of Virginia School of Law discussed "The US Supreme Court's Decision in Wynne: An American Kerckhaert & Morres – Contrasting ECJ and Supreme Court's Approaches to Double Taxation".

OECD Archives

The minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted, provide valuable information about the intention of the drafters for researchers in tax treaty law. Until now, these documents have been available only in Paris or Florence where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada, the University of Piacenza and the University of Sydney, Sydney Law School. Together, we have copied, scanned, digitalized and uploaded these documents to the Internet, in order to make them available to researchers all over the globe. In addition to the materials already present in the database, during the academic year 2015/16, in cooperation with the Maastricht University, Maastricht Centre for Taxation, an article-by-article overview of all online documents was added to the website (www.taxtreatieshistory.org). Overall, the database now includes 2,375 documents with a total of more than 30,000 pages, all in a searchable format.





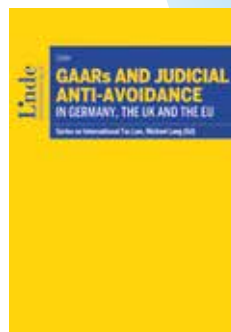
Funded Research Projects

In the academic year 2015/16, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, City of Vienna, WU Jubilee Fund, the Austrian Academy of Sciences, the Austrian Chamber of Commerce, Eurasia Pacific Uninet, the European Union, Ludovici & Partners, the Research Council of Norway, the EY-Stiftung e.V., Christian Doppler Research Association, Siemens Integrity Initiative, Vertex and Festo Fellow.

Funded Research Projects

Tax and Good Governance
 Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
 Tax Aspects of Bilateral Investment Treaties of Central and Eastern European Member States of the European Union
 Commentary on the Double Taxation Convention between Austria and Italy
 International Tax Coordination
 Sustainable Tax Governance in Developing Countries through Global Tax Transparency
 EU Taxation and Third Countries
 Tax and Governance: Creating Fair Market Conditions
 DK Doctoral Program in International Business Taxation (DIBT)
 International Arbitration Project
 Legal Succession
 Outsourcing of Tax Collection to other States
 Non-Discrimination in International Tax Law
 BEPS and Double Taxation Conventions
 The Emerging of General Anti-Avoidance Rules
 State Administrative Jurisdiction - Fundamental Questions of Creating an Administrative Court of First Instance in Vienna for Administrative and Fiscal Matters
 Arbitration and the BEPS Project – Implications for the Double Tax Treaty between Austria and Poland
 CD Laboratory for Transparency in International Tax Law
 Taxation of Non-Residents
 Permanent Establishments and Value Added Tax
 Double Non Taxation

Publications
2015/16





RESEARCH ACTIVITIES

Incoming Foreign Researchers

High-level research is only possible if close links with the international scientific community are established. The Institute for Austrian and International Tax Law therefore strives to invite as many distinguished foreign researchers as possible to cooperate with research projects. In the academic year 2015/16, we had 8 visiting professors from abroad in the standard program and 4 in our LL.M. International Tax Law program. Furthermore, in the academic year 2015/16, we were proud to host 29 guest researchers from 19 different countries, who stayed for 69 months in total at our Institute. Many of our guests were granted a fellowship for their research period or could participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

- MACHICA Michael, PHILIPPINES, Selected Cases of Transfer Pricing Controversies: An Input to a Risk-Based Transfer Pricing Documentations
- KREUTZER Stefan, GERMANY, Rechtsvergleichende Dissertation zum Personengesellschaftsrecht
- YEROSHENKO Xeniya, KAZAKHSTAN, Harmonization of Tax Systems in Eurasian Economic Union (Russia, Belorussia, Kazakhstan, Armenia and now Kyrgyzstan joining).
- NAZAROV Vladimir, RUSSIA, Tax Monitoring (Horizontal Monitoring) & Tax Procedures
- LUCAS DURÁN Manuel Jesús, SPAIN, Legal Limits to International and National Tax Planning
- TYUTYURYUKOV Vladimir, RUSSIA, Tax Systems in CIS Region: Convergence, Divergence, or Tax Competition?
- SEGUNDO Hugo, BRAZIL, Taxation and Inequality
- RAMOS Raquel, BRAZIL, Tension between Autonomy and Effectiveness Principles Regarding to Tax Procedural law: Is ECJ Building a Model of "Due Process of Law" to European Community?
- MONROE Olsen, BRAZIL, Tax and Inequality in Brazil
- ROELEVELD Jennifer, SOUTH AFRICA, Anti Avoidance and Use of the GAAR and Economics of Special Tax Zones, and Dispute Resolution in International Taxation.
- HODZIC Sabina, CROATIA, Corporate Taxation and R&D Tax Incentives
- GUNÁROVÁ Slávka, SLOVAKIA, Abuse of Law
- DE FLORA Menita, ITALY, Tax Proceedings, Focusing on in Particular on the Direct Participation of the Taxpayer; Human Rights in Matters of Taxation and VAT, Considering, in Particular, the Problem of Fraud.
- MAŁECKA Magdalena, POLAND, The Neutrality of Taxation as a Hallmark of Tax on Goods and Services
- DULEVSKI Stoycho Lalkov, BULGARIA, Tax Profits to Permanent Establishments in Bulgaria
- LOPES DIAS Gaspar, LUXEMBOURG, Transfer Pricing and Financial Transactions, Cross-Border Mismatches under Art 9 of the OECD Model, Treatment of Residual Profits, Concept of Synergy
- SZCEPANSKI Jan Karol, POLAND, Taxation of Cross-Border Inheritances and Gifts
- SCREPANTE Mirna Solange, GERMANY, Tackling Multilateral Non-Taxation in IP Tax Structures. A New Approach.
- CANE Daniele, ITALY, The Look-Through Approach in Domestic and International Tax Law
- GREGORIO Ricardo M, BRAZIL, TP:How Countries with Juridical Systems like Brazil (Derived from the Civil Law System) are Applying the Flexible Rules Settled in the OECD Guidelines
- ZHOU Biyun, CHINA, International Taxation
- PIRLOT Alice, BELGIUM, The Environmental Dimension of International Taxation
- DIMITROVA Slavka, SPAIN, Tax Consumables for the Investments Protection in the EU (BITS & Free Trade Agreements)
- KAPOOR Ananya, INDIA, TP: Marketing Intangibles
- NAZAROV Vladimir, RUSSIA, Tax Monitoring (Horizontal Monitoring) / Tax Procedures / Special Tax on Banks (results of European practice) and E-Commerce Taxation (Tax Evasion and Tax Fraud)
- NAS Adil, TURKEY, Alternative Dispute Resolutions in Tax Law
- BONK František, SLOVAKIA, CEEPLUS Grant. Anti-abuse rules in Tax Law
- KAČALJAK Matej, SLOVAKIA, Tax Compliance and Tax Evasion
- BOWLER-SMITH Mark, NEW ZEALAND, The Nature of Taxation



Outgoing Researchers

Prof. Michael Lang gave lectures at Georgetown University, Washington D.C.

Prof. Pasquale Pistone gave lectures at the Catholic University of Lisbon (Portugal), at the Ural State Law University (Russia) and at the Universities of Rome-LUISS (Italy) and Vigo (Spain).

Prof. Alexander Rust gave lectures at the University of Cracow (Poland), at the German Tax Society in Halle (Germany), twice at the University of Leiden (The Netherlands), at the University of Lisbon (Portugal), twice at the University of Luxembourg (Luxembourg), at the University of Milan (Italy), at New York University (USA) and at Tilburg University (The Netherlands).

Prof. Alfred Storck lectured in various post graduate Tax programs: LL.M International Tax Law at the University of Zürich (Switzerland), Executive Master of Advanced Studies in International Taxation (MAS) at the University of Lausanne (Switzerland), Executive Master of Laws (LL.M.) in International Taxation 2014 to 2016 at the University of Liechtenstein.

Young scholars from the Institute are also able to visit academic institutions in the area of tax law all over the world. During the past year, research and teaching associates have visited international organizations in the USA, Germany, France, Belgium, and Singapore. These numerous visits to foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened through these exchanges.

Research Stays Abroad

September - October 2015

- Dr. Daniel W. Blum: Dean Rusk International Law Center, University of Georgia Law Center and Frederic G. Levin College of Law, UF Gainesville, United States

September – November 2015:

- Francesco Cannas: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

January – March 2016:

- Dr. Karoline Spies: University of Münster, Germany

January – May 2016:

- Nathalie Bravo: OECD, Paris Center for Tax Policy and Administration, France

February – June 2016:

- Ege Berber Villeneuve: Georgetown University, USA

February – July 2016:

- Jasmin Kollmann: Université Catholique de Louvain, Belgium

May 2016 – July 2016:

- Lukas Mechtler: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore



RESEARCH ACTIVITIES

The Austrian-Chinese Tax Research Network

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

Engaging with International Academic Institutions

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch and Prof. Claus Staringer serve as members of the Board. Prof. Claus Staringer is also a member of the Permanent Scientific Committee (PSC) of IFA. Prof. Michael Lang is also a member of the EU Tax Task Force of the CFE (Confédération Fiscale Européenne), a member of the Scientific Advisory Council as well as of the Board of the Deutsche Steuerjuristische Gesellschaft, of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants, and of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan, and a member of the Advisory Board for Oxford University Centre for Business Taxation. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and member of the Scientific Advisory Board of the Leibniz ScienceCampus MaTax. Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the EU Task Force of the CFE (Confédération Fiscale Européenne). Prof. Pasquale Pistone is Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), Associate Professor of Tax Law at the University of Salerno, Professor honoris causa at the Ural State Law University, member of the Junge Kurie of

the Austrian Academy of Sciences, of the Permanent Scientific Committee (PSC) of IFA, of the Executive Board of the European Association of Tax Law Professors (EATLP), of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation, a founding member of GREIT (Group for Research on European and International Taxation), of the Executive Board of ILADT (Instituto Latinoamericano de Derecho Tributario), honorary member of IBDT (Instituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios) and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is also the advisor to the World Bank and UNCTAD and a number of regional tax administration organizations. He is also chair of the Singapore Management University – TA Center for Excellence in Taxation Research Committee.

Publications
2015/16





DISSEMINATING OUR KNOWLEDGE

Book Series, Tax Journals

In the academic year 2015/16 many books were written or edited by the professors of our Institute, most of which were published by Facultas, Linde, LexisNexis and Wolters Kluwer publishing houses. The Institute has continued publishing a book series with the IBFD. Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of the "Series on International Taxation" presently comprising of 100 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law which he founded 25 years ago. Prof. Josef Schuch is also one of the editors of *Ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is the editor in chief of the *World Tax Journal*, a member of the editorial board of *Diritto e Pratica Tributaria Internazionale*. He is also the editor of the IBFD Doctoral Series. Furthermore, he is also a member of the scientific board of the *Revista Mexicana de Derecho Financiero y Tributario* (Mexico), of the *Revista de direito tributario atual* (Brazil) and *Revista de Finanças Públicas e Direito Fiscal* (Portugal). Moreover, Prof. Michael Lang and Prof. Pasquale Pistone are members of the scientific board of the Russian Yearbook on International Tax Law. Prof. Michael Lang is a member of the board of editors of the *World Tax Journal*. Prof. Michael Lang is also editor-in-chief of the *Bulletin for International Taxation* and one of the editors of *Kluwers' Series in International Tax Law*.

Prof. Alexander Rust is a member of the editorial board of the Dutch tax journal "Intertax" and of the German tax journal "Internationale Steuer-Rundschau". He also serves on the advisory board of the Austrian journal "Spektrum der Rechtswissenschaft" and is editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance".

Maintaining Lifelong Relationships with Students, Graduates and Other Practitioners

A major priority is the conservation of relationships with students, graduates and other practitioners. Twelve years ago, a database was created containing contact details for our students, in order to give them as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters to over 8,200 people as well as our magazine *TAX LAW WU* on a quarterly basis to provide up to date information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures.

Helping Practitioners Search for Literature and Case Law

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



DISSEMINATING OUR KNOWLEDGE

Contacts with Academics and Practitioners from around the World

Teaching in Beijing and Xiamen

Within the framework of this cooperation, a Viennese delegation gave a five-day course in Beijing to 4th year undergraduate students and 1st year master students from PKU/CUFE from April 4 to 8, 2016. The lectures – as in the last three years – focused on tax treaty law and basic case studies. Moreover, a further Viennese delegation held the 3rd Summer School of International Tax Law at Xiamen University from July 16 to 23, 2016. The lectures dealt with recent cases of tax treaty law and were followed by a critical discussion of the OECD BEPS Project. In addition, one day before the Summer School, Xiamen University organized an international conference on the New Chinese Silk Road. Researchers of the Institute contributed to the discussions at the conference by giving two presentations on tax treaty and VAT issues related to the Silk Road.

CEE Vienna International Tax Law Summer School

From July 11 to 15, 2016, the CEE Summer School on International Tax Law was organized for the eighth consecutive year and took place at our Institute. This program consists of one week of intensive work on scientific topics covering the practice of double tax treaties and European tax law, taught by professors and experienced research staff of our Institute. Renowned partners from the business community support the program. This year, once again, all 29 selected full-time students were offered free participation in the program. 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 Henkel, LeitnerLeitner and Siemens.

Vienna Certificate in Transfer Pricing

The Vienna Certificate in Transfer Pricing offers a unique opportunity to combine two excellent courses with a high-class case study as well as a technical paper supervised by the Managing Directors of the WU Transfer Pricing Center. The Certificate is targeted at professionals around the world who want to build or broaden their knowledge in transfer pricing. Participants are typically tax and transfer pricing advisors (accountants, economists, and lawyers), in-house tax and finance employees of international companies, government officials, and academics.

Vienna Certificate in Double Tax Treaties

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

Corporate Tax Lunch

On November 24, 2015, and on May 11, 2016, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted a working lunch for corporate tax directors who provided input statements on recent developments in the area of BEPS.



Information Evenings

The Institute organized, together with the Chamber of Public Accountants, three Information Evenings on March 7, May 10 and September 26, 2016. The topics were "New Case Law on the Application of Double Taxation Agreements", "Current Developments in Corporate Tax Law" and "The new Transfer Pricing Documentation Law and Recent Developments in International Tax Law".

Tax Treaty Courses

Seminars were held on tax treaty law (January 18 to 23 and June 27 to 29, 2016), 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.

Transfer Pricing Courses

The Advanced Transfer Pricing Courses, on general topics and on specific topics, are two 5-day courses organized by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law which take place in Vienna, respectively, in spring and in fall. These courses are an ideal platform to share the research results achieved by the Center.

The **Advanced Transfer Pricing Course (General Topics)** is a five-day course held from 25 to 29 April, 2016 consisting of an introduction to transfer pricing followed by lectures and workshops on the attribution of profits to permanent establishments, transfer pricing methods, administrative approaches to minimizing and resolving transfer pricing disputes, as well as transfer pricing risk management and compliance, among other topics.

The **Advanced Transfer Pricing Course (Specific Topics)** is a five-day course held in fall dealing with detailed lectures and intensive workshops on specific transfer pricing topics, such as transfer pricing and services, financing, intangibles, supply chain management and business restructurings, as well as indirect taxes and customs. The next course will take place from October 10 to 14, 2016.

Lecturers from both courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms.



Publications
2015/16

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