



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

# Report of the Academic Activities

## 2007/08





# Preface

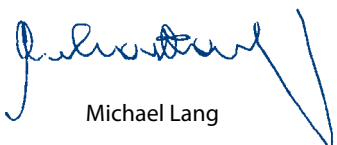
This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2007/08, which started on 1 October 2007 and ended on 30 September 2008. It was a very successful year for our Institute and for the team as a whole.


The Institute for Austrian and International Tax Law is among the largest academic institutions in the world doing research on and teaching about tax law. We are proud to be part of the Vienna University of Economics and Business (Wirtschaftsuniversität Wien, WU). To a large degree, we are financed by the WU as well as by the Austrian taxpayer. However, to a growing extent, we have been getting funds from Austrian and European research institutions, our partners in the business sector and from private and corporate sponsors. For example, two thirds of the funds we spent on our library in the academic year 2007/08 were provided by


external sources. We are grateful to the taxpayer and to all our sponsors and partners and feel obliged to them. Thus, we want to take the opportunity to report to them, to our students and alumni and to our friends and colleagues in the international scientific community on how we spend this money and on the results we have achieved. We hope to be able to show that the funds are being used very efficiently.

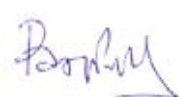
Our main fields of interest are corporate tax law, international tax law and European tax law. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis, we are aware of the fact that our research activities ensure the quality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



  
Michael Lang

  
Josef Schuch

  
Claus Staringer

  
Pasquale Pistone



# Staff

## Professors:

Prof. Michael Lang  
 Prof. Josef Schuch  
 Prof. Claus Staringer  
 Prof. Pasquale Pistone (EURYI Award)

## Administrative Director:

Maria Sitkovich-Wimmer (from May 2008)

## Assistant Professors:

Florian Brugger  
 Bernhard Canete  
 Kasper Dziurdz  
 Thomas Ecker  
 Martin Eckerstorfer (from November 2007)  
 Bernhard Fölhs (until June 2008)  
 Martina Gruber (from June 2008)  
 Oliver-Christoph Günther (from August 2008)  
 Sabine Heidenbauer, LL.M.  
 Daniela Hohenwarter, LL.M.  
 Michael Höllbacher (until March 2008)  
 Thomas Horvath (from October 2007)  
 Dimitar Hristov (until November 2007)  
 Julia Hutter (until March 2008)  
 Borbála Kolozs (from April 2008, until July 2008)  
 Franz Koppensteiner, LL.M. (from October 2007)

Katharina Kubik  
 Marie-Ann Mamut  
 Christian Massoner  
 Lisa Paterno (from March 2008)  
 Patrick Plansky (until January 2008)  
 Johannes Prillinger  
 Geetha Hanumantha Rao (from December 2007, until June 2008)  
 Gernot Ressler (until October 2007)  
 Karin Simader (from July 2008)  
 Birgit Stürzlinger  
 Dr. Mario Tenore  
 Elisabeth Titz (from March 2008)

## Lecturers:

Josef Bauer  
 Dr. Eva Burgstaller  
 Sabine Dommès  
 Prof. Wolfgang Ellinger  
 Doz. Dr. Philip Göth  
 Judith Herdin-Winter  
 Dr. Katharina Haslinger  
 Doz. Dr. Robert Hofians  
 Dr. Ines Hofbauer  
 Matthias Hofstätter  
 Dr. Martin Jann  
 Dr. Gerd Konezny  
 Prof. Helmut Loukota

Dr. Walter Loukota  
 Vanessa Metzler, LL.M.  
 Dr. Christine Obermair  
 Dr. Otto Plückerhahn  
 Michael Schilcher  
 Christoph Schlager  
 Angelika Schlögl-Jettmar  
 Doz. DDr. Reinhold Schürer-Waldheim  
 Dr. Markus Stefaner  
 Dr. Franz Philipp Sutter  
 Dr. Gerald Toifl  
 Dr. Christoph Urtz  
 Dr. Patrick Weninger  
 Prof. Werner Wiesner  
 Dr. Ulf Zehetner  
 Dr. Mario Züger

## Research and Documentation Center:

Elke Aumayr (from August 2008)  
 Christian Freissmuth (from November 2007)  
 Eva Geißler (from April 2008)  
 Philip Gruber (until November 2007)  
 Oliver-Christoph Günther (until June 2008)  
 Thomas Plank (starting in May 2008)  
 Thekla Tiefengrabner (until September 2008)



# Staff

## Tutors:

Elke Aumayr (from February 2008, until June 2008)

Katharina Hebenstreit (from September 2008)

Elisabeth Hütter (from September 2008)

Ingrid Karlicek (until June 2008)

Christoph Marchgraber (until June 2008)

Katharina Richter (until February 2008)

## Research Fellows:

Lukasz Ryszard Adamczyk

(Mondi Packaging Research Fellowship) (until October 2007)

Borbála Kolozs (Raiffeisen International Research Fellowship)

(until February 2008)

Ciprian Adrian Paun (OMV Research Fellowship)

(until February 2008)

Malgorzata Joanna Sek (Mondi Packaging Research Fellowship)

(from September 2008)

Martha Uss (TPA-Horwath-CEE-Research Fellowship)

(from September 2008)

## Administrative Staff:

Gabriele Bergmann

Necha Demirova (until March 2008)

Monja Höffle (until April 2008)

Tchoubrinka Jekova

Astrid Mathias (from July 2008)

Renée Pestuka (from January 2008)

Elisabeth Rossek





# Teaching

## Teaching Activities in the Regular Program

Two basic courses in tax law are mandatory for most students in the regular program of our university. The Institute for Austrian and International Tax Law offers these courses and organizes the exams. In the academic year 2007/08, 2,543 students took the exams in the courses "Tax Law I" and "Tax Law II".

Students at our university have several options for specialization. Our Institute offers three electives, namely "General Tax Law", "Corporate Tax Law" and "International Tax Law". Each elective consists of three courses: Students who choose "General Tax Law" have to take one course on individual and corporate tax law, one course on VAT and legal protection of the taxpayer and one seminar on selected recent issues in tax law. Those students who want to specialize further may decide to take "Corporate Tax Law" and/or "International Tax Law". In "Corporate Tax Law", the students take a basic course on corporate income taxation. They may then choose among certain courses on special issues such as reorganization tax law, criminal tax law, procedural tax law, etc. They finalize their studies

in "Corporate Tax Law" by participating in a seminar on selected recent issues. In "International Tax Law", the basic course deals with double taxation conventions. For an advanced course the students may choose between courses on developments in European and foreign tax law. In the academic year 2007/08, we had lectures on "Swiss Tax Law" (Prof. Danon, University of Neuchatel), "Recent Changes in German Tax Law" (Prof. Mössner, University of Osnabrück), "State Aid" (Prof. Luja, University of Maastricht), and "US Tax Policy" (Prof. Pearlman, Georgetown University). The final course the students take is a seminar dealing with recent tax treaty issues.

### Tax Law Electives

Course.....	registrations in 2007/08
Basic Course Tax Law (in 6 courses) .....	199
Income Tax Law (in 10 courses) .....	389
VAT (in 9 courses).....	417
Seminar on Recent Tax Law Issues (in 6 courses) .....	504
Corporate Tax Law (in 2 courses) .....	59
Reorganization Tax Law .....	27
Procedural Tax Law (in 2 courses) .....	62
Seminar on Recent Corporate Tax Law Issues (in 2 courses)....	61
Tax Treaty Law (in 2 courses).....	138
European Tax Law (in 2 courses) .....	36
Swiss Tax Law .....	27
Recent Changes in German Tax Law.....	27
State Aid.....	4
US Tax Policy .....	4
Seminar on Recent European Tax Law Issues (in 2 courses) .....	18
Seminar on Recent Tax Treaty Law Issues (in 2 courses).....	73



Students at our university are required to write a master's thesis of about 80 – 100 pages. They try to find an institute where they can work on a topic in which they are interested. Our Institute, like most others, primarily accepts those students who had the best grades in the courses offered by our Institute. In the academic year 2007/08, 12 master's theses were approved by Prof. Lang, Prof. Schuch and Prof. Staringer.

## Books for Students

Our Institute provides material accompanying most of these courses and giving guidance to the students. In the summer of 2008, the seventh edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law, edited by Michael Lang, Josef Schuch, Claus Staringer) came out. In September 2008, we published the first edition of our book "Introduction to European Tax Law on Direct Taxation" (edited by Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer), which provides an introduction for students and practitioners with an interest in European tax law.

## Special Activities Offered to Students

### EUCOTAX

Every year the six best students at our Institute participate in the EUCOTAX (European Universities Cooperating on Taxes) program. EUCOTAX is a network consisting of the tax law institutes of universities in London, Paris (Sorbonne), Barcelona, Stockholm (School of Economics), Tilburg, Leuven (Catholic University), Washington D.C. (Georgetown), Budapest, Rome (LUISS), Osnabrück and Vienna (WU). In the academic year 2007/08, the EUCOTAX conference was held in Budapest from 3 April to 10 April 2008. The general subject was "Tax Competition". Prof. Michael Lang, Florian Brugger and Marie-Ann Mamut supported and supervised our students (Elke Aumayr, Eva Geißler, Christoph Marchgraber, Katharina Richter, Elisabeth Titz, Stefanie Wöss). These students participated in workshops and presented the results of their master's theses. They were selected in June 2007 and started to write their master's theses

in English. During the fall term 2007/08, a special seminar was organized to allow them to discuss their work and to receive a special English-language training, provided by Margaret Netting, a former editor of European Taxation. She came to Vienna twice to discuss issues with the students and to hear their presentations. She read the first drafts and the final versions of the master's theses and gave her comments on how the language could be improved.

### Topics of the EUCOTAX Master's Theses 2007/08:

1. *Transfer Pricing*
2. *Tax Procedure and Compliance*
3. *Taxation of Holding Companies and Preferentially Taxed Entities*
4. *Group Taxation*
5. *Taxation of Intangibles*
6. *Taxation of Expatriates*





## Moot Court on European and International Tax Law 2007/08

In 2008, we again took part in the “Moot Court Competition” on European and International Tax Law that was jointly organized by the Universities of Leuven and Tilburg. The competition was held from 27 February to 9 March 2008 in Leuven. A moot court is a fictitious court before which teams of students play the roles of applicant and defendant and argue their case. This year’s team (Stefan Brunner, Kasper Dziurdz and Karin Simader, coached by Prof. Claus Staringer and Sabine Heidenbauer) finished second after an excellent run to the finals. As in the EUCOTAX program, the participants enjoyed language training by Margaret Nettinga and attended a special seminar as part of their preparation. Moreover, the students who participated in this program may write their master’s theses based on the topics of the moot court. For integrating the moot court topics into the course of studies, our Institute won an award for innovative teaching in the spring of 2007. The 2008/09 student team was selected in June 2008; the preparations under the supervision of Prof. Claus Staringer and Katharina Kubik are under way.



## Moot Court on German Tax Law

As the only tax law institute of a foreign university, we were invited to participate in a Moot Court on German tax law that was organized for the first time in 2007, under the auspices of the German Supreme Tax Court (“Bundesfinanzhof”) and the “Deutsche Steuerjuristische Gesellschaft”. The competition took place in Munich from 10 to 11 December 2007. Our team (Bernhard Canete, Oliver-Christoph Günther, Katharina Kubik and Birgit Stürzlinger, coached by Prof. Claus Staringer) was very successful and came in second, after the team of the University of Heidelberg.

## BDO Best Presentation Award

Again this year, we honored those students who gave the best presentations at our seminars: The BDO Best Presentation Award went to Stephanie Amon, Markus Beck and Georg Stampfl for the fall term and to Christoph Lankisch, Karin Pelikan and Philip Wolfsteiner for the spring term. We officially announced the winners at our semester closing, organized in cooperation with BDO Auxilia.



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

In cooperation with PricewaterhouseCoopers, the Institute for Austrian and International Tax Law held a seminar series on Current Issues on 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 case law of the European Court of Justice (ECJ). This seminar was held for the first time in 2005/06. Because this seminar series was a great success, it will be held again next year.



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#### **Speakers and Topics of the PwC-WU Seminar in 2007/08**

- Dr. Bettina Kotschy: Mitgliedstaatliche Beschränkungen der Mobilität von Schülern und Studenten
- Prof. Dr. Markus Reich: Steuerrechtliche Beziehungen Schweiz – EU
- Prof. Dr. Roman Seer: Die Begrenzung der Rückwirkung von EuGH-Richtersprüchen
- Prof. Dr. Franz Wassermeyer: Betriebsstättenbesteuerung nach Abkommensrecht auf der Grundlage des EuGH-Urteils de Lasteyrie du Saillant
- Bernhard Hössli: Die Abkommenspolitik der Schweiz
- Prof. Dr. René Matteotti: Treaty shopping
- Stephen Coleclough: VAT: developments in the area of financial and insurance services in Europe
- Tomas Balco: International tax challenges of investments in Central Asia
- Prof. Dr. Dietmar Gosch: Besteuerungsfragen beschränkter Steuerpflichtiger anhand aktueller Rechtsprechung des Bundesfinanzhofs, insbesondere zur Künstler- und Sportlerbesteuerung
- Katharina Kubik/Christian Massoner: Status quo der Arbeiten an der Common Consolidated Corporate Tax Base
- Prof. Dr. Johanna Hey: Nationale Missbrauchsvorschriften im Lichte des Europarechts: Verhinderung von Steuerumgehung oder Wahrung einer ausgewogenen Verteilung der Besteuerungsbefugnisse
- Prof. Dr. Jürgen Lüdicke: Über die praktischen Folgen von EuGH Urteilen: Materielle und verfahrensrechtliche Aspekte
- Prof. Dr. Luc de Broe: Abuse of Community law in income tax matters
- Prof. Dr. Herman van Kesteren: Internal Market and VAT: Intra-group transactions of branches, subsidiaries and VAT groups
- Martin Moser: Steuerrechtliche Aspekte in der Rechtsprechung des EuGH im Bereich des Glücksspiels
- Dietrich Kellersmann: Aktuelle Entwicklungen bei der Bekämpfung des Umsatzsteuerkarussellbetrugs





## Semester Opening and Semester Closing

With more than 20,000 students, the WU is a very large university. Therefore, we try our utmost to establish close relationships with our students. Several initiatives have been taken to achieve this goal. Every semester, we invite our students to a typically Austrian wine tavern ("Heuriger") for a dinner buffet (semester opening). This year, Ernst & Young and BDO Auxilia sponsored these events and thereby gave us the opportunity to present our teaching and research program for the following semester and get in touch with our students outside the lecture rooms. Moreover, we celebrated the end of the fall term and the spring term together with our students and BDO Auxilia at the Institute in an informal atmosphere ("semester closing").

## Tax Library Talks

We also invite speakers to give a talk on subjects that are interesting but which are not exclusively related to tax law ("Tax Library Talks"): In November 2007, we organized a "Novemberfest" at the Institute. On this occasion, Prof. Manfred Mössner lectured about German places of historical interest. On 28 May 2008, we arranged an extraordinary event together with Bankhaus Schelhammer & Schattera: We invited Dr. Hans Flick, a tax law expert and founding partner of the renowned German law firm Flick, Gocke,

Schaumburg to open his exhibition of cartoons which deal with tax issues in a humorous way. On this occasion, he held a speech while showing favorites from his collection.

## Excursion to London

Another exciting event was our excursion to London from 26 to 29 June 2008. This trip was sponsored by PricewaterhouseCoopers Europe. Our students were also invited to apply to participate and 12 applicants were selected to join the excursion. In London, the group of more than 40 researchers and students had the opportunity to attend a hearing of the Finance and Tax Tribunal which is the court of appeal within the UK's jurisdiction over tax and custom matters. As part of our visit to PwC UK, our group was given interesting talks on the work of UK's tax practitioners. PwC also invited us for dinner and let us watch the semifinal game of the European Soccer Championship at their premises. Furthermore, representatives of HM Revenue & Customs gave our group an introduction into the UK's tax treaty policy and Deutsche Bank presented tax issues it faces in its investment banking business. Representatives of HM Treasury gave us a presentation on the UK's corporation tax system. Unicredit UK gave presentations on their operations within the UK and on London as an international financial center. Moreover, Unicredit invited us to an excellent dinner. A sightseeing program on Saturday concluded this trip.

## Career Perspectives for Students

On 28 November 2007, together with Deloitte, BDO Auxilia, Ernst & Young, Hübner & Hübner, KPMG, Leitner & Leitner and TPA Horwath, our Institute invited students to a panel discussion on the future perspectives of the profession "tax adviser". Here they had the opportunity to ask questions to experienced practitioners on current and future issues and developments in this topic. More than 100 students attended this event.

Another panel discussion was held on 15 May 2008 to discuss career perspectives for our students in law firms. The discussion was sponsored by Wolf Theiss, CHSH, Schönherr, CMS Reich-Rohrwig Hainz and SCWP. These firms also designated the members of the panel.

## Tax Top 30

The Institute is interested in providing special career opportunities for excellent students. In May 2008, the top thirty students were invited to a special event sponsored by BDO Auxilia. The students had the opportunity to discuss recent developments in the tax treatment of private foundations with tax experts.



## LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999 that enjoys a high reputation worldwide. This program is a joint activity with the Academy of Public Accountants. In the academic year 2007/08, a one-year full time program started in September 2007 and ended in June 2008. A two-year part-time program also started in September 2007 and will finish in June 2009. For the full-time program starting in September 2008, we admitted 27 students, but had almost three times as many excellent candidates. The applicants came from 31 different countries, 74 % from outside Europe, with 44 % from Asia and 20 % from North or South America. A welcome reception was held on 11 September 2008 for all new students.



### Scholarship

ERSTE Bank and PRESSE provided funds for a scholarship for the full-time program starting in September 2008. Eva Strunz was selected in March 2008 and received a cheque of EUR 9,950.

### International Faculty

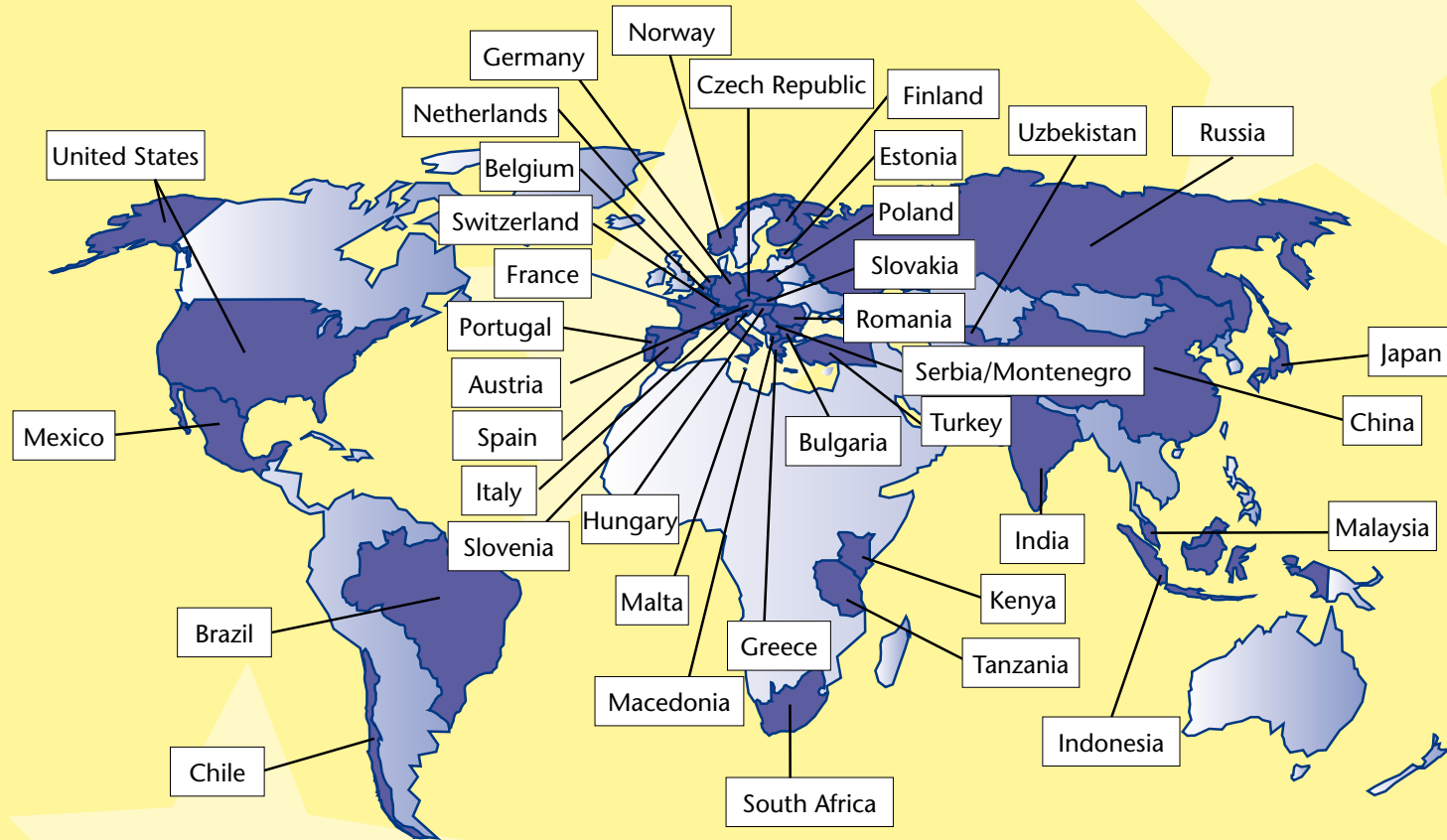
The faculty we welcomed in Vienna for our LL.M. program was very international. Among them were some of the most distinguished experts in international tax law.

306 students have graduated from our LL.M. program in International Tax Law since the first courses started in 1999. Most of these have joined the LL.M. International Tax Law Alumni Club and have built up a lasting worldwide network. Ute Surbier-Hahn (Germany) is president of the Alumni Club. The General Assembly took place on 21 February 2008.

### **LL.M. International Tax Law Faculty 2007/08:**

*B. Arnold, Toronto, M. Aujean, Brussels, J.F. Avery Jones, London, R. Avi-Yonah, Michigan, R. Baconnier, Neuilly-Sur-Seine, P. Baker, London, G. Brähler, Eichstätt-Ingolstadt, M. Dahlberg, Uppsala, M. Daly, Geneva, D. Deák, Budapest, C. Djanani, Eichstätt-Ingolstadt, E. Eberhartinger, Vienna, E. Eichenhofer, Jena, T. Edgar, Ontario, M. Eilmansberger, Salzburg, P. Essers, Tilburg, F.A. Garcia Prats, Valencia, C. Gustafson, Washington, D. Gutmann, Paris, T. Henze, Luxembourg, F. Hellio, Neuilly-Sur-Seine, V. Heydt, Brussels, M. Hofstätter, Vienna, D. Hohenwarter, Vienna, P. Holzer, Vienna, H. Jirousek, Vienna, S. Kalss, Vienna, L. Kana, Santiago de Chile, E. Kemmeren, Tilburg, W. Kessler, Freiburg, G. Kofler, New York, H. Kogels, Rotterdam, J. Kokott, Luxembourg, R. Krever, Melbourne, M. Lang, Vienna, H. Loukota, Vienna, D. Lüthi, Utzigen, G. Maisto, Milan, J. Malherbe, Leuven, Y. Masui, Tokyo, J.K. McNulty, Berkeley, V. Metzler, Vienna, G. Michielse, Utrecht, J.M. Mössner, Osnabrück, M. Nettinga, Amsterdam, F. Pennings, Tilburg, A. Pickering, Sydney, H. Pijl, Amsterdam, P. Pistone, Salerno, P. Plansky, Vienna, K. van Raad, Leiden, A.J. Rädler, Munich, E. Reimer, Heidelberg, R. Rohatgi, Mumbai, D. Sandler, Ontario, J. Sasseville, Paris, M. Schilcher, Vienna, B. Schima, Luxembourg, C. Schmidt, Nuremberg, W. Schön, Munich, J. Schuch, Vienna, K. Sieker, Frankfurt, A. Skaar, Oslo, C. Spengel, Mannheim, C. Staringer, Vienna, M. Stefaner, Vienna, J.P. Steines, New York, A. Storck, Zurich, F. Sutter, Vienna, B. Terra, Amsterdam, S. van Thiel, Brussels, O. Thömmes, New York, D. Tillinghast, New York, G. Toifl, Vienna, R. Waldburger, St. Gallen, P. Weninger, Vienna, B. Wiman, Uppsala, F. Zimmer, Oslo.*

# LL.M. Graduates from all over the world





## Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only the doyen of International Tax Law, but also supported the LL.M. Program from the beginning. The students appreciated his lectures a lot. In his honor, a Klaus Vogel Lecture was held for the first time on 25 October 2007, in cooperation with PwC Germany. The lecture was delivered by Prof. em. Leif Muten of Stockholm School of Economics on the topic "European Tax Law - Quo vadis?". Prof. Jürgen Lüdicke provided comments.

## LL.M. Alumni Reunion

The graduates of the LL.M. Program are in close touch with each other and feel very committed to the program. Many of them attended the Alumni Reunion that was held on 26 October 2007. Prof. Helmut Loukota, Dr. Bernhard Schima, Prof. Pasquale Pistone and Prof. Michael Lang gave presentations about recent EU and OECD developments. The substantive part was followed by an excursion to the country side.

## Siemens Award

Siemens Germany supported the LL.M. Program in International Tax Law by sponsoring the Siemens Award for the best master's theses.





# Research Activities

## Special Research Program „International Tax Coordination“

In October 2003, a Special Research Program “International Tax Coordination” (SFB ITC) was established by the Austrian Science Fund and was provided with funds of EUR 1.7 million. Researchers from tax law, social security law, constitutional law, business administration, public finance, as well as economists and historians, are working together closely on multi-disciplinary projects. The SFB deals with a broad range of issues in tax coordination, such as assignment of taxing rights, international income tax harmonization, etc. In 2007, the Austrian Science Fund, after having conducted an extensive and international evaluation procedure, decided to extend the SFB for the next funding period (until 2010) and provided additional EUR 1.8 million for research activities.



## Conferences

### Source versus Residence

From 8 to 10 November 2007, our Institute organized a conference on the topic “Source versus Residence: The Allocation of Taxing Rights in Tax Treaty Law”. Almost 150 international tax experts, scholars and practitioners discussed the allocation rules in tax treaty law, their applicability, advantages and disadvantages as well as possibilities for revisions. For this conference, written contributions were prepared which served as a basis for discussion during the conference and are published in a conference book.

### Procedural Law and Constitutional Law

The results of several of our research projects were presented to the scientific community and discussed with fellow researchers from other Austrian and foreign universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law at the WU, we regularly hold a conference on procedural and constitutional law with a special emphasis on tax concerns. This year’s conference was held on 16 and 17 November

2007 and dealt with planned changes to the Austrian court system with regard to administrative and tax matters. Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published recently.

### European Union: Tax Treaties of Central and Eastern European Countries

On 14 January 2008, the conference “European Union: Tax Treaties of Central and Eastern European Countries” took place in Vienna, which was organized by the Institute for Austrian and International Tax Law in cooperation with the Università Commerciale Luigi Bocconi and the Uni-Credit Group. During this event, high-ranking experts from Bulgaria, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, Slovakia and Slovenia provided a comprehensive analysis of the tax treaty policies of these countries along with the trends over time. Further, the bilateral tax treaty provisions, in particular the deviations from the OECD Model, and the expected developments in the tax treaty area were discussed. Around 200 scholars and practitioners from all over the world participated in this conference. The findings and results of the research were also published in book form.



## Common Consolidated Corporate Tax Base

From 21 to 23 February 2008, our Institute organized in cooperation with the European Commission a conference on the topic "Common Consolidated Corporate Tax Base: The Possible Content of Community Law Provisions". The conference analyzed the current proposal of the European Commission for a directive on the CCCTB and its applicability. 200 scholars, representatives of the Commission and practitioners convened in Vienna to participate in the conference. More than 60 experts from all over Europe contributed 43 papers for discussion at the conference. All papers were recently published in a conference book which was presented by Thomas Neale (Head of the CCCTB Task Force of the European Commission) on 16 June 2008.

## Tax Law and Accounting

On 4 and 5 April 2008, the "Wiener Bilanzrechtstage" were held at our university for the eighth time. This is a joint activity of our Institute and the Institutes for Taxation and Accounting and for Commercial Law at our university. 300 practitioners with an interest in academic topics accepted our invitation to attend and heard a number of very interesting lectures on the general topic "Special purpose balance sheets - Corporate restructuring".

## Wolfgang Gassner Memorial Lecture

On 25 April 2008, the fourth memorial lecture in honor of Prof. Wolfgang Gassner was held. Prof. Spengel (University of Mannheim) gave a presentation on the future of corporate tax law. This lecture was followed by a discussion of this topic led by Prof. Staringer.

## Legal Remedies in European Tax Law

From 12 to 13 June 2008, a conference on Legal Remedies in European Tax Law took place in Cetara, Italy, co-organized by the University of Salerno and our Institute. The conference dealt with interesting but unexplored fields of European law such as liability of the state for damages resulting from non-compliance with harmonization or hindrances in access to the European Court of Justice. The conference hosted tax experts from approximately 15 different countries and also representatives of the EU Commission and the IBFD. This conference is part of a series of conferences organized by the University of Lisbon, the University of Lund, the University of Amsterdam and the WU. The papers prepared for the conference will be published as a book.

## Fifteenth Viennese Symposium on International Tax Law

On 20 June 2007, the Fifteenth Viennese Symposium on International Tax Law was organized by our Institute. In cooperation with colleagues from other universities (Prof. Tumpel, Linz, Prof. Matteotti, Bern and Prof. Wassermeyer, Bonn) the research staff at our Institute presented the results of their research on the topic "The Limits to Tax Planning under International Tax Law". The lectures held at the symposium will be published as a book.

## The History of Double Tax Conventions

From 3 to 5 July 2008, our Institute, in cooperation with the universities Mainz, Heidelberg, Bonn and Zürich, invited more than 80 researchers from all over the world to an international conference on "The History of Double Tax Conventions". Tax experts as well as historians from several European countries, but also from Australia, New Zealand, Brazil, Russia and North America, took part and developed ideas on what we can learn from the past for the future. A questionnaire was prepared and sent out before the conference. Researchers from over 30 countries drafted reports on the historical development of double tax conventions in their countries. These reports were discussed at the conference and will also be published as a book.



## Tax Law Summer Conference

From 6 to 10 July 2008, we organized the “Seventh International Tax Law Summer Conference” in Rust, Burgenland. We have been organizing this type of conference on an annual basis since 2000. The conferences focus on a discussion of case studies on very recent issues in international tax law. Among the almost 20 speakers were academics of the highest reputation, experienced practitioners and high-level tax administration officials from all over the world. The participants were leading practitioners and academics from different continents.



SUMMER CONFERENCE



## ECJ – Pending Cases

From 25 to 27 September 2008, we organized a conference to discuss the pending cases before the ECJ in connection with the fundamental freedoms with respect to direct taxation and the possible consequences of future ECJ decisions. Leading experts on European tax law participated in the conference. The results of the conference will be published as a book.

## OECD Archives

For researchers in tax treaty law, the minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted provide a lot of valuable information about the intention of the drafters. So far, these documents were available only in Paris or Florence, where the OECD Archives are located. Our Institute has been the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada and the University of Piacenza. Together, we have photocopied, scanned and digitalized these documents and put them on the internet, in order to make them available to researchers all over the globe.



## Research Projects

In the academic year 2007/08, our Institute conducted various research projects that were sponsored by the FWF (Austrian Science Fund), the Jubilee Fund of the Austrian National Bank, the Jubilee Fund of the City of Vienna, Bank Austria Creditanstalt and the National Fund of the Republic of Austria for Victims of National Socialism.

- *Comprehensive legal analysis of the Austrian Corporate Income Tax Act*
- *The impact of the CCCTB on Austrian business taxation*
- *Taxation of alternative remuneration schemes in cross-border situations*
- *Vienna as international location for the new EU Member States*
- *The influence of Austria's DTCs with CEE-Countries on investments in the Viennese region*
- *Empirical study on the case law of the Austrian Administrative Court in tax matters*
- *The tax case law of the German Reichsfinanzhof in the National Socialist era*
- *Database of historical materials on double tax treaties (in cooperation with the OECD, IBFD, Catholic University of Piacenza, IFA Canada and Canadian Tax Foundation)*



## EURYI Award

In 2005, Prof. Pasquale Pistone (Salerno) received permission to conduct a research project with our research staff. Prof. Pistone and our Institute were selected by the European Science Foundation (ESF) and the EUROHORCS (European Heads of Research Councils), together with 24 other projects from various EU countries, from among 622 applications for the EURYI (European Young Investigator) Award. This project was the only Austrian project that was selected and it was the first time ever that a research project in the field of legal studies was chosen. Up to EUR 1.2 million are provided for each project. We are happy that the EURYI Award enables us to strengthen our research activities by having Prof. Pistone in our team.







## Publications in the Academic Year 2007/08



**Prof. Michael Lang**

1. Die Rechtsprechung des EuGH zu den direkten Steuern - Welcher Spielraum bleibt den Mitgliedstaaten?, Verlag Peter Lang GmbH Europäischer Verlag der Wissenschaften, Frankfurt, 2007.
2. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolex* 2007, 729.
3. DBA und Personengesellschaften - Grundfragen der Abkommensauslegung, *IStR* 2007, 606.
4. Limitation of the Temporal Effects of Judgments of the ECJ, in Weber (ed.) *The Influence of European Law on Direct Taxation - Recent and Future Developments*, Kluwer Law International, 2007, 157.
5. Rechtskraft als Rechtsbegriff im Einkommensteuergesetz, in Holoubek/Lang (eds.) *Rechtskraft im Verwaltungs- und Abgabenrecht*, Linde, Vienna, 2007, 337.
6. Die Zukunft des Steuerabzugs bei beschränkter Steuerpflicht, in Ballwieser/Grewe (eds.) *Wirtschaftsprüfung im Wandel - Herausforderungen an Wirtschaftsprüfung, Steuerberatung, Consulting und Corporate Finance - Festgabe anlässlich des Wandels von Südtreu zu Deloitte 1907 bis 2007*, Beck, Munich, 2007, 445.
7. Kommentierung der Verfassungsvorschriften des UFG, in Korinek/Holoubek (eds.) *Österreichisches Bundesverfassungsrecht*, 2007, §§ 1 und 6 UFG ua.
8. Wholly Artificial Arrangements (with Sabine Heidenbauer), in Hinnekens/Hinnekens (eds.) *A vision of taxes within and outside the European borders - Festschrift in honor of Prof. Dr. Frans Vanistendael*, Kluwer Law International, 2007, 597.
9. Die Zukunft der Doppelbesteuerungsabkommen im Lichte von Columbus Container, in Kirchhof/Nieskens (eds.) *Festschrift für Wolfram Reiss*, Verlag Dr. Otto Schmidt, Cologne, 2008, 679.
10. ECJ case law on cross-border dividend taxation - recent developments, *EC Tax Review* 2008, 67.
11. Die Ansässigkeit als das Kriterium für die Besteuerung im Quellenstaat nach den Verteilungsnormen des OECD-Musterabkommens, in Lang/Schuch/Staringer (eds.) *Die Ansässigkeit im Recht der Doppelbesteuerungsabkommen*, Linde, Vienna, 2008, 225.
12. Die Anwendung von Doppelbesteuerungsabkommen im CCCTB-Regime, in Mayr et al (eds.) *Festschrift für Wolfgang Nolz*, LexisNexis, Vienna, 2008, 125.
13. Die Eingliederung des Unabhängigen Finanzsenats in das Verwaltungsgericht des Bundes, in Widinski (ed.) *Unternehmensnachfolge*, Festschrift für Karl Bruckner, Linde, Vienna, 2008, 119.
14. The Role of the OECD Commentary in Tax Treaty Interpretation (with Florian Brugger), *Australian Tax Forum* 2008, forthcoming (also published in *Taxmann's Chartered Accountants Today* 2008, 500).
15. Der Einfluss der Schaffung des unabhängigen Finanzsenates auf die Rechtsprechung des VwGH in Abgabensachen (with Marie-Ann Mamut), in Hornik/Lang/Mamut/Nagel (eds.) *Die Rechtsprechungspraxis des VwGH in Abgabensachen*, Linde, Vienna, 2008, 93.



16. Vertretung durch Wirtschaftsprüfer und Rechtsanwälte (with Marie-Ann Mamut), in Hornik/Lang/Mamut/Nagel (eds.) Die Rechtsprechungspraxis des VwGH in Abgabensachen, Linde, Vienna, 2008, 113.
17. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2008, 93.
18. Die Grenzen steuerlicher Gestaltung in der österreichischen Rechtsprechung (with Christian Massoner), in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.
19. Österreichische Universitäten im internationalen Umfeld, in Schragl (ed.) Kompetenz und Solidarität, forthcoming.
20. Is There a Need for a European Court of Taxation?, in Nykiel (ed.) Taxpayer Protection in Europe, forthcoming.
21. Das Steuersystem in 25 Jahren, in Rädler (ed.) Tax Science Fiction, forthcoming.
22. Temporal Effects of an ECJ Decision, in Dourado/Borges (eds.) The Act Clair in EC Tax Law, forthcoming.

23. The Prévost Case – The Interpretation of the Term „Beneficial Ownership“, in Compendium on International Taxation, forthcoming.
24. Schweizer Bundesgericht zur DBA-Auslegung, in Brähler/Lösel (eds.) Das deutsche Internationale Steuerrecht, forthcoming.
25. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2008, 480.
26. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2008, 683.



**Prof. Josef Schuch**

1. Die Ansässigkeit von Pensionsfonds und gemeinnützigen und anderen steuerbefreiten Körperschaften, in Lang/Schuch/Staringer (eds.) Die Ansässigkeit natürlicher und juristischer Personen im Recht der Doppelbesteuerungsabkommen, Linde, Vienna, 2008, 109.

2. „Rule Shopping“ im DBA-Recht und die Grenzen steuerlicher Gestaltung (with Katharina Kubik), in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.



**Prof. Claus Staringer**

1. Firmenwertabschreibung und Verschmelzung, SWK 2007, S 787.
2. Die Ansässigkeit aufgrund des Wohnsitzes, des ständigen Aufenthalts, des Ortes der Geschäftsleitung oder eines anderen ähnlichen Merkmals nach Art 4 Abs 1 OECD-MA, in Lang/Schuch/Staringer (eds.) Die Ansässigkeit natürlicher und juristischer Personen im Recht der Doppelbesteuerungsabkommen, Linde, Vienna, 2008, 67.
3. Requirements for Forming a Group, in Lang/Pistone/Schuch/Staringer (eds.) Common Consolidated Corporate Tax Base, Linde, Vienna, 2008, 157.



4. Rückwirkung bei Umgründungen, in Bertl/Eberhartinger/Egger/Kalss/Lang/Nowotny/Riegler/Schuch/Staringer (eds.) Sonderbilanzen bei Umgründungen, forthcoming.
5. Missbrauchserfassung im DBA-Recht durch Anwendung von „Beneficial Ownership“-Konzepten (with Bernhard Canete), in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.
6. Steuervollzug bei grenzüberschreitenden Sachverhalten, in Widmann (ed.) Steuervollzug im Rechtsstaat, Schmidt, Cologne, 2008, 135.
7. Das Bescheidbeschwerdeverfahren vor den Verwaltungsgerichten erster Instanz – Anforderungen und Spielräume für das Verwaltungsprozessrecht, in Holoubek/Lang (eds.) Die Schaffung einer Verwaltungsgerichtsbarkeit erster Instanz, forthcoming.
8. Business Income of Tax Groups in Tax Treaty Law, in Mastro (ed.) International and EC Tax Aspects of Groups of Companies, EC and International Tax Law Series, Volume 4, IBFD, Amsterdam, 2008, 147.
9. Gemeinschaftsrechtliche Aspekte der Kündigung des Erbschaftsteuer DBA Österreich-Deutschland, in Quantschnigg/Wiesner/Mayr (eds.) Steuern im Gemeinschaftsrecht – FS Nolz, LexisNexis, Vienna, 2008, 495.



**Prof. Pasquale Pistone**

1. Tax Science-Fiction: wie sich das Europäische internationale Steuerrecht in den nächsten Jahrzehnten entwickeln könnte, in Rädler (ed.) Tax Science Fiction, forthcoming.
2. Taxation of Cross-border Dividends in Europe: Building Up Worldwide Tax Consistency, forthcoming.
3. The Protection of Taxpayers' Rights in European Tax Law, in Nykiel (ed.) Taxpayer Protection in Europe, forthcoming.
4. Tratados fiscales internacionales y soft law, in García Novoa, C., Hoyos, C., Tratado para los 50 Años del Instituto Latinoamericano de Derecho Tributario, Instituto Latinoamericano de Derecho Tributario, forthcoming.

5. Outbound Investments and Interest Deduction: an Era of Fat Cap in European International Tax Law?, in Lang/Pistone/Schuch/Staringer (eds.) Common Consolidated Corporate Tax Base, Linde, Vienna, 2008, 847.
6. Ups and Downs in the Case Law of the European Court of Justice and the Swinging Pendulum of Direct Taxation, Intertax 2008, 146.
7. Article 19 OECD MTC: do we still need a different allocation of taxing powers for income from government services?, in Lang (ed.) The Future of Allocation Rules, forthcoming.
8. Некоторые вопросы международного налогового права в сфере отношений между Европейским Союзом и Российской Федерацией, Екатеринбург, 2008, forthcoming.
9. Interpretation of Direct Taxation Issues by the ECJ – The Meaning and Scope of the Acte Clair Doctrine, in Dourado/Borges (eds.) The Act Clair in EC Tax Law, forthcoming.



10. European Direct Tax Law: quo vadis?, in Lang/Vanistendael (eds.) Accounting and taxation with special regard to trading in emission rights & assessment of ECJ case law in matters of direct taxes and State aid, IBFD, Amsterdam, 2007, 99 (the English version has also been published in the Liber Amicorum Frans Vanistendael; the Portuguese version of the article will be published in the Brazilian Revista de direito tributario atual, 2007 with the title "Direito tributario comunitario europeu: quo vadis?").
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13. General Report, in Lang/Pistone (eds.) The EU and Third Countries: Direct Taxation, Linde, Vienna, 2007, 1.



**Florian Brugger**

1. Wegzugsbesteuerung und Abkommensrecht, SWI 2007, 510.
2. Einkünftezurechnung und § 22 BAO, SWI 2008, 24.
3. Mindeststeuer und Steueranrechnung, ÖStZ 2008, 59.
4. International and EC Tax Aspects of Groups of Companies – Austria, in Maisto (ed.) International and EC Tax Aspects of Groups of Companies, EC and International Tax Law Series, Volume 4, IBFD, Amsterdam, 2008, 175.
5. Source versus Residence – The Allocation of Taxing Rights in Tax Treaty Law (with Thomas Ecker, Borbála Kolozs, Franz Koppensteiner, Ciprian Paun, Birgit Stürzlinger), Intertax 2008, 233.
6. The Role of the OECD Commentary in Tax Treaty Interpretation (with Michael Lang), Australian Tax Forum 2008, forthcoming (also published in Taxmann's Chartered Accountants Today 2008, 500).

7. Missbrauchserfassung im DBA-Recht im Wege des „Künstlerdurchgriffs“ nach Art 17 Abs 2 OECD-MA, in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.
8. Anrechnung von Abzugsteuer auf steuerbefreite Einkünfte, ÖStZ 2008, forthcoming.



**Bernhard Canete**

1. Keine Bescheidberichtigung gem § 293 b BAO, VwGH 25.06.2007, 2002/14/0100, ecolex 2007, 804.
2. Quellenstaat oder Ansässigkeitsstaat? - Die Verteilung von Besteuerungsrechten nach den Doppelbesteuerungsabkommen (with Kasper Dziurdz, Thomas Horvath, Christian Massoner, Johannes Prillinger), IStR 5/2008, III.



3. Konferenz zur „Common Consolidated Corporate Tax Base (CCCTB)“: Offene Fragen und mögliche Antworten (with Kasper Dziurdz, Martin Eckerstorfer, Thomas Horvath, Marie-Ann Mamut), IStR 12/2008, III.
4. Missbrauchserfassung im DBA-Recht durch Anwendung von „Beneficial Ownership“-Konzepten (with Claus Staringer), in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.



**Kasper Dziurdz**

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3. SWI-Jahrestagung 2007: „Aggressives“ Cash-Pooling, SWI 2008, forthcoming.
4. „Briefkastengesellschaften“ und die Grenzen steuerlicher Gestaltung (with Johannes Prillinger), in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.



**Thomas Ecker**

1. Bewertung von Grund und Boden bei Ende der Steuerbefreiung systemwidrig?, RdW 2007, 695.
2. Auswirkungen der Kündigung des ErbSt-DBA Deutschland - Österreich (with Philip Gruber, Thomas Röster), SWI 2008, 19.

3. SWI-Jahrestagung: Anteilserwerbe durch ausländische Konzerne, SWI 2008, 112.
4. Source versus Residence – The Allocation of Taxing Rights in Tax Treaty Law (with Florian Brugger, Borbála Kolozs, Franz Koppensteiner, Ciprian Paun, Birgit Stürzlinger), Intertax 2008, 233.
5. Direkte Steuern (with Birgit Stürzlinger), in Eilmansberger/Herzig (eds.) Europarecht Jahrbuch, NWV, Vienna, 2008, 261.



**Martin Eckerstorfer**

1. Konferenz zur „Common Consolidated Corporate Tax Base (CCCTB)“: Offene Fragen und mögliche Antworten (with Bernhard Canete, Kasper Dziurdz, Thomas Horvath, Marie-Ann Mamut), IStR 12/2008, III.



**Bernhard Fölhs**

1. Der gewöhnliche Aufenthalt als Tie-Breaker nach Art 4 Abs 2 OECD-MA, in Lang/Schuch/Staringer (eds.) Die Ansässigkeit natürlicher und juristischer Personen im Recht der Doppelbesteuerungsabkommen, Linde, Vienna, 2008, 177.
2. Missbrauchserfassung im DBA-Recht im Wege des Durchgriffs durch Immobiliengesellschaften nach Art 13 Abs 4 OECD-MA, in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.



**Oliver-Christoph Günther**

1. Die Abgrenzung von Eigen- und Fremdkapital im Körperschaftsteuerrecht am Beispiel von Genussrechten, FJ 2008, 46.



**Sabine Heidenbauer, LL.M.**

1. Wholly Artificial Arrangements (with Michael Lang), in Hinnekens/Hinneken (eds.) A vision of taxes within and outside the European borders - Festschrift in honor of Prof. Dr. Frans Vanistendael, Kluwer Law International, 2007, 597.

2. Report on the Conference: "EU-Taxes", Rust, Austria 5-7 July 2007 (with Ramona Piscopo), Intertax 2007, 653.
3. Die Verlegung der Geschäftsleitung im Lichte der jüngsten EuGH-Judikatur zur Gesellschaftsteuer (with Dimitar Hristov, Michael Schilcher), SWI 2007, 558.
4. Tagungsbericht zum 61. IFA-Kongress in Japan (with Sabine Domes, Lars Gläser, Daniela Hohenwarter, Marie-Ann Mamut, Hermann Schneeweiss), ÖStZ 2008, part 1: 105, part 2: 135.
5. Pauschalgebühren für das Rechtsmittelverfahren zweiter Instanz nicht gemeinschaftsrechtswidrig, VwGH 20.12.2007, 2004/16/0138, ecolex 2008, 371.
6. Savings Directive, in Lang/Pistone/Schuch/Staringer (eds.) Introduction to European Tax Law on Direct Taxation, Linde, Vienna, 2008, 149.
7. Die Grenzen steuerlicher Gestaltung in der Rechtsprechung des EuGH zum Primärrecht, in Lang/Schuch/Staringer (eds.) Grenzen der Gestaltungsmöglichkeiten im Internationalen Steuerrecht, forthcoming.



**Daniela Hohenwarter, LL.M.**

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2. Internationale Verschmelzungen nach dem BudBG 2007 – Teil II: Auswirkungen auf Gesellschafterebene, RdW 2007, 568.
3. Tagungsbericht zum 61. IFA-Kongress in Japan (with Sabine Domes, Lars Gläser, Sabine Heidenbauer, Marie-Ann Mamut, Hermann Schneeweiss), ÖStZ 2008, part 1: 105, part 2: 135.
4. The Merger Directive (with Matthias Hofstätter), in Lang/Pistone/Schuch/Staringer (eds.) Introduction to European Tax Law on Direct Taxation, Linde, Vienna, 2008, 111.
5. Moving In and Out of a Group, in Lang/Pistone/Schuch/Staringer (eds.) Common Consolidated Corporate Tax Base, Linde, Vienna, 2008, 157.

6. Verschmelzungen und Internationales Steuerrecht, in Bertl/Eberhartinger/Egger/Kalss/Lang/Nowotny/Riegler/Schuch/Staringer (eds.) Sonderbilanzen bei Umgründungen, forthcoming.
7. Symposium „Die Schaffung einer Verwaltungsgerichtsbarkeit erster Instanz“ (with Michael Höllbacher), ZfV 2008, forthcoming.



**Michael Höllbacher**

1. „Vertrauensschutz“ in die Bescheidbezeichnung des Finanzamts, VwGH 24.5.2007, 2007/15/0043, ecolex 2007, 804.
2. Taxpayer Protection from an Austrian Perspective – National Report for Austria (with Katharina Kubik), in Nykiel (ed.) Taxpayer Protection in Europe, forthcoming.



**Thomas Horvath**

3. Symposium „Die Schaffung einer Verwaltungsgerichtsbarkeit erster Instanz“ (with Daniela Hohenwarter), ZfV 2008, forthcoming.
1. Aufwendungen für eine In-vitro-Fertilisation als außergewöhnliche Belastung, VwGH 24.9.2007, 2005/15/0138, ecolex 2008, 85.
2. Quellenstaat oder Ansässigkeitsstaat? – Die Verteilung von Besteuerungsrechten nach den Doppelbesteuerungsabkommen (with Bernhard Canete, Kasper Dziurdz, Christian Massoner, Johannes Prillinger), IStR 5/2008, III.
3. Konferenz zur „Common Consolidated Corporate Tax Base (CCCTB)“: Offene Fragen und mögliche Antworten (with Bernhard Canete, Martin Eckerstorfer, Marie-Ann Mamut), IStR 12/2008, III.



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5. Die Maßgeblichkeit der Judikatur des EuGH aus der Zeit nach Abschluss des EWR-Abkommens für dessen Auslegung, SWI 2008, forthcoming.



**Dimitar Hristov**

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2. Die Verlegung der Geschäftsleitung im Lichte der jüngsten EuGH-Judikatur zur Gesellschaftsteuer (with Sabine Heidenbauer, Michael Schilcher), SWI 2007, 558.
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4. The Interest and Royalty Directive, in Lang/Pistone/Schuch/Staringer (eds.) Introduction to European Tax Law on Direct Taxation, Linde, Vienna, 2008, 135.
5. Liquidation und nicht unter das UmgrStG fallende Umgründungen von Kapitalgesellschaften, in Bertl/Eberhartinger/Egger/Kalss/Lang/Nowotny/Riegler/Schuch/Staringer (eds.) Sonderbilanzen bei Umgründungen, forthcoming.



**Julia Hutter**

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2. Von den Parteien gewählte Bezeichnung irrelevant für die steuerliche Beurteilung, VwGH 19.9.2007, 2007/13/0071, ecolex 2007, 970.

3. Die Schaffung einer Verwaltungsgerichtsbarkeit erster Instanz - Tagungsbericht zum Symposium an der Wirtschaftsuniversität Wien (with Marie-Ann Mamut), UFSaktuell 2007, 332.
4. Rechtsverzicht - Einkünfte aus Leistungen, UFS 24.10.2007, GZ RV/1328-W/07, ecolex 2008, 273.
5. BFH-Rechtsprechungsübersicht (with Johannes Prillinger, Gernot Ressler), ecolex 2008, 466.
6. Wie erfolgreich sind VwGH-Beschwerden in Abgabensachen? (with Marie-Ann Mamut), SWK 2008, S 379.



**Borbála Kolozs**

1. ECJ Finds Hungary's Local Business Tax Compatible with EU Law – Tax Notes Int'l 2007, 346.





2. Tax Treaty Policy of Hungary, in Lang/Braccioni/Garbarino/Schönstein (eds.) European Union: Tax Treaties of the CEE Countries, Linde, Vienna, 2008, 69.
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4. Source versus Residence – The Allocation of Taxing Rights in Tax Treaty Law (with Florian Brugger, Thomas Ecker, Franz Koppensteiner, Ciprian Paun, Brigit Stürzlinger), Intertax 2008, 233.
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**Franz Koppensteiner, LL.M.**

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2. Source versus Residence – The Allocation of Taxing Rights in Tax Treaty Law (with Florian Brugger, Thomas Ecker, Borbála Kolozs, Ciprian Paun, Brigit Stürzlinger), Intertax 2008, 233.
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**Katharina Kubik**

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3. Ausbildungskosten für Allgemeinbildung nicht abzugsfähig, UFS 14.11.2007, GZ RV/0778-G/07, ecolex 2008, 372.
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**Marie-Ann Mamut**

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3. National Report Austria (with Christoph Schlager), in Lang/Obermair/Schuch/Staringer/Weninger (eds.) Tax Compliance Costs for Companies in an Enlarged European Community, Eucotax Series on European Taxation, Kluwer Law International, 2008, 55.
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6. Der Einfluss der Schaffung des unabhängigen Finanzsenates auf die Rechtsprechung des VwGH in Abgabensachen (with Michael Lang), in Hornik/Lang/Mamut/Nagel (eds.) Die Rechtsprechungspraxis des VwGH in Abgabensachen, Linde, Vienna, 2008, 93.
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**Birgit Stürzlinger**

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**Dr. Mario Tenore**

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## Doctoral Studies

Only a few doctoral candidates are admitted to our Institute every year. It usually takes these candidates two to four years to complete their doctoral theses. In the academic year 2007/08, three doctoral theses were approved at our Institute.

### Recently approved doctoral theses:

- *Dr. Thomas Röster, Die Unterbeteiligung im Ertragsteuerrecht*
- *Dr. Harald Fuchs, Die Firmenwertbilanzierung nach Bilanzsteuerrecht auf Basis der IAS/IFRS-Regelungen*
- *Dr. Friederike Sophie Gorgiev-Oberascher, Die Arbeiten des Steuerausschusses der OEEC/OECD unter besonderer Berücksichtigung des Problems der Verteilung der Besteuerungsrechte zwischen Wohnsitz- und Quellenstaat in wirtschafts- und rechtshistorischer Perspektive bis 1963*

## Academic Awards

We are very proud of the fact that a high percentage of the doctoral theses completed at our Institute received academic awards due to their high quality. For his doctoral thesis on transfer pricing and compliance costs, Dr. Patrick Weninger received the “Wolfgang Gassner Young Scientists Award”, the “Wolf Theiss Award” and the “Kastner Award”. Dr. Thomas Röster’s and Dr. Harald Fuchs’ doctoral theses were published in the series edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer on Austrian tax law. Dr. Harald Fuchs and Dr. Thomas Röster also received the “Kastner Award” for their doctoral theses. Moreover, Florian Brugger received the “Talenta 2007 Award” for his master’s thesis on the Austrian group taxation regime in tax treaty law. Sabine Heidenbauer, Vanessa Metzler, Thomas Ecker and Florian Brugger received the “TEI Award” (Tax Executive International Award) for their excellent publications.





## Incoming Foreign Researchers

High-level research is only possible if close links to the international scientific community are established. The Institute for Austrian and International Tax Law therefore tries to invite as many foreign researchers of high reputation as possible to cooperate with us on our research projects. In our regular program we had five visiting professors from abroad in the academic year 2007/08, in our LL.M. program in International Tax Law as many as 37 during the entire academic year. Many of these are also involved in our research projects.

From September to October 2007, Maria Cruz Barreiro from the University of Vigo in Spain spent two months in Vienna. She did research for her Ph.D. thesis on European tax law. At the end of October Rick Krever, Professor of Business Law and Taxation at the Monash University in Australia, worked at our Institute for two weeks. In November Prof. Catherine Brown from the University of Calgary in Canada spent some time at our Institute. She gave a lecture on "Beneficial Ownership under Canada's Tax Treaties - Law and Practice?" within our Special Research Program. Ewa Prejs from the Nicolas

Copernicus University in Poland did research for a number of days in November on "Borders of fiscal sovereignty of the EU Member States in the field of direct taxation".

From Italy, Francesca Miconi worked on her Ph.D. thesis at our Institute for a few weeks in February and March 2008. Lars Terkilsen from Denmark worked in Vienna from February until June 2008. He focused on the topic of neutrality of legal forms under European Law. In the period between March to June 2008, a Chinese researcher from the Peking University worked at our Institute: Jieyin Tang did her research on the taxation of financial instruments in international tax law in particular.

In March, Prof Stephen Barkoczy from Monash University in Australia visited our Institute and gave a presentation on doctoral research in tax law. At the beginning of June, Martha O'Brien, Associate Professor at the Faculty of Law (University of Victoria, Canada) did research in Vienna for one week. She also gave a lecture on "Recent ECJ case law for third country relations and its relevance for the relations to the US and Canada" within our Special Research Program.







## Research Fellowships in International Tax Law

The Institute for Austrian and International Tax Law has agreed with partners from the business world to support promising young researchers from Central and Eastern Europe in order to give them an opportunity to spend a year with us, get involved in our research activities and learn how to conduct research activities in European and international tax law, so that they can return home and contribute to the academic efforts in tax law there. RAIF-FEISEN INTERNATIONAL granted a Research Fellowship in International Tax Law for the first time. This Fellowship was awarded to Borbála Kolozs from Hungary. Until February 2008 she was involved in research at our Institute. Ciprian Adrian Paun from Romania was our second OMV Research Fellow in International Tax Law. He worked at our Institute until the beginning of March 2008. MONDI sponsored a Research Fellowship for young researchers from the Czech Republic or Poland. Out of many promising candidates we chose Malgorzata Joanna Sek from Poland; she started her research in September 2008. In addition, TPA Horwath also granted a CEE Research Fellowship: Martha Uss joined our team in September 2008.



## Outgoing Researchers

Prof. Lang gave presentations at the University of Sao Paulo (USP), Mackenzie University (Sao Paulo), Kansai University (Osaka), Lund University (Sweden) and Bocconi University (Milan). Moreover, Prof. Lang held speeches at conferences in Frankfurt, Lausanne, Athens, Leuven, Mumbai, Delhi, Leiden, Limassol (Cyprus), Barcelona, Uppsala and Munich and chaired panel discussions at the annual congress of the European Association of Tax Law Professors in Cambridge and at the OECD's Anniversary Conference in Paris.

Prof. Schuch gave lectures at the Ph.D. Program at the Center for Doctoral Studies in Business of the University of Mannheim. He held speeches at conferences in Athens, Beijing, Limassol (Cyprus) and Milano.

Prof. Pistone gave presentations at the Universities of Leuven, Leiden, Maastricht, Tilburg, NYU (New York), McGill (Montréal), Madrid, Lodz and Ekaterinburg. Moreover, Prof. Pistone gave speeches at the annual tax conferences of the Australasian Association of Tax Teachers in Hobart (Australia) and at the International Tax Conference in Malta.



## Visiting Professor

Prof. Lang was Visiting Professor at Georgetown University in January 2008 and at the University of Sao Paulo (Brazil) in March 2008.

## Involvement in International Academic Institutions

Prof. Lang is the President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Schuch and Prof. Staringer serve as members of the Board. Prof. Lang is also a member of the Permanent Scientific Committee (PSC) of IFA.

Prof. Schuch is member of the Academic Committee (AC) of the European Association of Tax Law Professors (EATLP), while Prof. Lang serves as one of the five members of the Executive Board of EATLP and as chairman of the Academic Committee of the EATLP.

Prof. Lang is also a member of the OECD Advisory Group on the OECD Model Convention in Paris and of the EU Tax Task Force of CFE (Confédération Fiscale Européenne) and a member of the Scientific Advisory Council of the Deutsche Steuerjuristische Gesellschaft. He is currently chairman of the joint tax committee of the German, Swiss and Austrian chamber of accountants.



# Disseminating Our Knowledge

## Book Series, Tax Journals

In the academic year 2007/08, many books were written or edited by the professors and assistant professors of our Institute, most of which were with the Linde, Lexis Nexis, Kluwer, Taxmann and Spiramus publishing houses. Prof. Lang, Prof. Schuch and Prof. Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Stoll. Prof. Lang is the editor of "Series on International Taxation", presently made up of 55 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law. Prof. Schuch is also one of the editors of *ecolex*, a journal on business law and tax law.

## Staying in touch with students, graduates and other practitioners

It is extremely important for us to stay in touch with our students, graduates and other practitioners. Every semester

we provide free of charge – with the support of the Linde Publishing House – all our students with a guide of some 80 pages on the content and organizational details of all the courses we offer. Six years ago, we started to build up a database on our students, in order to provide them with as much information as possible, and to stay in touch with them after they graduate. In addition, we provide approx. 5,000 people with our electronic newsletter and send them our magazine TAX LAW WU on a quarterly basis, to give them information about our Institute's activities. It is always our pleasure to invite our alumni and other practitioners to special lectures. We see it as our obligation to support our former students in their continuing education. Furthermore, the participation of practitioners is to the benefit of our regular students, since their questions usually touch on many relevant practical issues. We are happy that more and more former students are accepting our invitation to return to our Institute as often as possible. We especially appreciate the fact that many of our graduates have taken the time to participate in our seminars, conferences and symposiums, to listen to the presentation of our research results and to discuss them with us.

## LL.M. in International Tax Law

Our LL.M. program in International Tax Law is also designed for those of our graduates who have already gained experience in practice. Although we have been getting more and more students from abroad, a few full-time students and some more part-time students came from Austria in 2007/08. Thus, there are still opportunities for our graduates to specialize further with us. The high percentage of foreigners makes the program even more interesting for Austrian graduates.





## Seminars for Practitioners

### Tax Treaty Courses

In January 2008, we offered a six-day seminar on tax treaty law to our graduates and other interested practitioners. This seminar was very well received, for the seventh year in a row. The course was offered in English only. We had participants from all parts of Europe and even other parts of the world. We made use of the specialization of our research staff in international tax law. Members of our research team shared know-how with interested practitioners. For the young members of our research team, this was a good opportunity to learn how to adapt their research ideas to the needs of practitioners.

In May 2008, we held a special seminar on tax treaties for the member firms of the Horwath International group. We shared our knowledge and experience with them during a three-day course.

### Seminars in Cyprus

Prof. Schuch led a delegation of our Institute to Cyprus from 11 to 12 October 2007, where they lectured on "Recent Developments in European and International Tax Law". During the past years our Institute, led by Prof. Gassner, was very deeply involved in the Cypriot tax reforms and assisted Cyprus in preparing for accession to the European Union. As a result, our Institute is often approached to give lectures on recent developments in European and International tax law in Cyprus and it will do so again in October 2008.

### Summer Conference

The Seventh International Tax Law Summer Conference, held by our Institute in Rust (Burgenland) from 6 to 10 July 2008, was also an opportunity to convey the knowledge and experience of the members of the research team of our Institute to practitioners from all parts of the world.

### ECJ Updates

Many researchers at our Institute specialize in ECJ case law. Four times a year, we offer an "update seminar" on ECJ case law in direct taxation and discuss recent ECJ judgments with practitioners.

### Helping Practitioners Search for Literature and Case Law

Our Institute houses the Research and Documentation Center for Tax Law. Many firms are members and make use of the support of the research staff of this centre, consisting of excellent and very experienced students. They collect literature and case law on selected topics for the members, upon request. The membership fees are used for further improvement of the quality of our library.

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