



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

# Report of the Academic Activities

2011/12

**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 2011/2012, which started on October 1, 2011 and ended on September 30, 2012. 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 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 getting funds from Austrian and European research institutions, from our partners in the business sector and from private and corporate sponsors. For example, more than two thirds of the funds we spent on our library in the academic year 2011/2012 were provided by external sources and nearly half of our staff is financed from sources other than the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel obliged to them. Thus, we want to take this opportunity to report to them, to our students and alumni and to our friends and colleagues in the international scientific community on how we are spending 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, international tax law and European tax law.



# Staff

## Professors:

- Prof. Michael Lang
- Prof. Josef Schuch
- Prof. Claus Staringer
- Prof. Pasquale Pistone (Jean Monnet ad Personam)
- Prof. Alfred Storck

## Director of the WU Global Tax Policy Center:

- Prof. Jeffrey Owens

## PwC Visiting Professor:

- Prof. Tracy Kaye

## Senior Lecturer:

- Prof. Helmut Loukota

## Administrative Director:

- Maria Sitkovich-Wimmer





### Research and Teaching Associates:

Elke Aumayr (until April 2012)  
Daniel W. Blum  
Katharina Daxkobler  
Veronika Daurer  
Dr. Kasper Dziurdz  
Daniel Fuentes (DIBT-Collegiate)  
Martina Gruber  
Meliha Hasanovic  
Dr. Daniela Hohenwarther-Mayr (Hertha Firnberg Research Associate)  
Eline Huisman (from November 2011)  
Elisabeth Hütter (from March 2012)  
Ina Kerschner  
Christoph Marchgraber  
Elisabeth Pamperl  
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Raffaele Petruzzi (DIBT-Collegiate)  
Sebastian Pfeiffer  
Nadine Oberbauer (from August 2012)  
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Erich Schaffer (from February 2012)  
Marion Stiastry  
Max Sedlacek  
Markus Seiler  
Karin Simader  
Karoline Spies (Deloitte-Research Project Assistant)  
Marlies Steindl (PwC-Research Project Assistant)  
Theresa Stradinger (KPMG-Research Project Assistant)

Elisabeth Titz (until March 2012)  
Nicole Tüchler  
Yinon Tzuberly (DIBT-Collegiate)  
Felipe Vallada (DIBT-Collegiate)  
Elena Variychuk (DIBT-Collegiate)

### Adjunct Faculty:

Dr. Hans-Jörgen Aigner  
Josef Bauer  
Dr. Peter Baumgartner  
Horst Bergmann  
Dr. Florian Brugger  
Bernhard Canete  
Dr. Sabine Dommes  
Dr. Thomas Ecker  
Prof. Wolfgang Ellinger  
Vanessa Englmaier  
Dr. Katharina Fürnsinn  
Prof. Stephen Gillers  
Oliver-Christoph Günther  
Prof. Sanjay Gupta  
Prof. Charles Gustafson  
Dr. Sabine Heidenbauer  
Judith Herdin-Winter  
Dr. Ines Hofbauer-Steffel  
Matthias Hofstätter  
Dr. Dimitar Hristov  
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Prof. Tracy Kaye  
Dr. Dieter Kischel  
Dr. Katharina Kubik  
Dr. Walter Loukota  
Roland Macho  
Dr. Eva Naux  
Dr. Patrick Plansky  
Prof. John Prebble  
Dr. Gernot Ressler  
Prof. David Rosenbloom  
Dr. Michael Schilcher  
Christoph Schlager  
Prof. Daniel N. Shaviro  
Dr. Markus Stefaner

Dr. Birgit Stürzlinger  
Dr. Franz Philipp Sutter  
Prof. Gerald Toifl  
DDr. Patrick Weninger  
Prof. Werner Wiesner  
Dr. Mario Züger

### Research and Documentation Center:

Bernhard Gschwandtner (until February 2012)  
Petra Koch (until April 2012)  
Thomas Pessegh (from February 2012)  
Franz Philipp Reznyik (from January 2012)  
Barbara Roßnagl (until March 2012)  
Veronika Treitl (from May 2012)  
Franziska Wassermann (from May 2012)

### Tutors:

Philipp Haas (from September 2011 to January 2012)  
Karin Helmer (from September 2011 to January 2012)  
Bernhard Oreschnik (from September 2011 to July 2012)  
Veronika Schöfbeck (from September 2011 to January 2012)  
Thomas Theuerer (from September 2011 to January 2012)  
Victoria Wöhrer (from September 2011 to January 2012)  
Maximilian Max (from February 2012 to July 2012)  
Nikolaus Neubauer (from February 2012 to July 2012)  
Silvana Petrovic (from February 2012 to July 2012)  
David Schratte from February 2012 to July 2012)

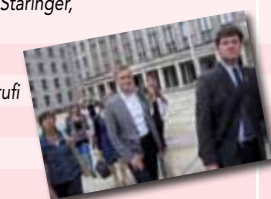
### Administrative Staff:

Gabriele Bergmann  
Verena Egger (from September 2012)  
Astrid Mathias  
Bojana Makuljevic  
Renée Pestuka  
Vivianne Prager  
Elisabeth Rossek  
Bernhard Suschitzky  
Sandra Weixlberger (from May 2012 until June 2012)  
Christine Wiesinger  
Petra Zaussinger (until December 2011)

Staff

# Special Activities 2011/2012

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06/10/2011	Tax Lunch Talk "Taxation in Finland"	Karri Nieminen	36
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21/10-22/10/2011	LL.M.-Lecture "Tax Treaty Interpretation"	Prof. John F. Avery Jones, Prof. Philip Baker	15
24/10/2011	Tax and Ethics „Finanzverwaltung und Beratung – Durchlässigkeit oder Unvereinbarkeit?“	Klaus Hübner, Prof. Michael Lang, Prof. David Rosenbloom, Helgar Thomic-Sutterluti, Walger Ziegner	42
25/10/2011	IFA Event „Besteuerung von Kursgewinnen“	Prof. Karl Bruckner, Prof. Sabine Kirchmayr-Schliesselberger, Dr. John Neill, Prof. Claus Staringer	41
28/10-29/10/2011	LL.M.-Lecture "ECJ Case Law"	Thomas Henze, Carsten Zatschler	15
03/11-05/11/2011	The Practice of Double Tax Treaties in Case Studies	Staff of the Institute	43
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07/11/2011	PwC-WU-Seminar „The brittle reincarnation of VAT saving schemes“ "Verrechnungspreise vor dem Hintergrund europarechtlicher Rahmenbedingungen"	Simon Cornielje, Dr. Martin Jann	13
10/11/2011	OECD Seminar Cocktail Reception		44
10/11/2011	Jean Monnet Round Table "What is Tax Discrimination?"	Prof. Michael Knoll, Prof. Ruth Mason	22
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12/11/2011	LL.M.-Lecture "Tax aw of the Nordic Countries"	Prof. Frederik Zimmer	15
14/11/2011	IFA Event „Umsatzsteuer und Doppelbesteuerung“	Stephane Buydens, Ewa.Wdowczyk-Szpytma, Christine Weinzierl	41
15/11/2011	Tax and Ethics „Horizontal Monitoring (zeitnahe Betriebsprüfungen) – Erste Erfahrungen in der Praxis“	Eduard Müller, Robert Ottel, Prof. Friedrich Rödler, Prof. Alfred Storck, Prof. Claus Staringer, Hubert Woischitzschläger	42
15/11/2011	Tax Lunch Talk "Taxes in the United Kingdom: trends over past 30 years and today"	Maryte Zaburaite	36
16/11/2011	Jean Monnet Round Table "Good Tax Governance"	Alicija Brodzka, Sebastiano Garufi	22
17/11/2012	LL.M.-Lecture "EU and Third Countries"	Prof. Pasquale Pistone	15
17/11/2011	Annual SWI Conference		
18/11/2011	LL.M.-Lecture "EU and Indirect Taxation"	Prof. Ben Terra	15
18/11-19/11/2011	Conference „50 Jahre Bundesabgabenordnung – Die allgemeinen Bestimmungen der BAO im Spiegel des Verfassungs- und Verwaltungsrechts“	Prof. Michael Lang, Prof. Claus Staringer, Dr. Daniela Hohenwarter-Mayr	19
21/11/2011	PwC-WU-Seminar „Bootstraps and Poverty Traps: Tax Treaties as Novel Tools for Development Finance“ „Die grundlegende Erneuerung des Steuerrechts – Eine politische und verfassungsrechtliche Notwendigkeit“	Prof. Mitchell Kane, Prof. Paul Kirchhof	13
24/11/2011	LL.M.-Lecture "International Social Security Law"	Prof. Eberhard Eichenhofer	15



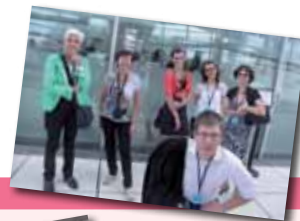


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01/12/2011	Tax Lunch Talk "Transfer Pricing in Brazil"	Monica Tiuba	36
01/12/2011	Panel Discussion "Die Praxis der Steuerberater – Karriereperspektiven in einem dynamischen Umfeld"	Prof. Michael Lang and Tax Partners of Accounting Firms	15
02/12-03/12/2011	LL.M.-Lecture "Transfer Pricing"	Hans Pijl	15
05/12/2011	PwC-WU-Seminar "Impact of the CJEU court cases on savings" "Current Development in Liechtensteins Tax Framework"	Prof. Olivier Hermand, Dr. Irene Salvi	13
09/12/2011	LL.M.-Lecture "VAT Planning"	Ine Lejeune	15
10/12/2011	LL.M.-Lecture "Tax Planning in the context of European Tax Directives"	Prof. Joachim Englisch	15
12/12/2011	Tax Library Talk "Himmelpforte und Nazihölle – Der Weg der österreichischen Finanzverwaltung ins Dritte Reich"	Dr. Wolfgang Fritz	
13/12/2011	Round Table "Tax Treaty Austria-Croatia"	Karin Simader	37
16/12-17/12/2011	LL.M.-Lecture "US Tax Law"	Prof. John Steines	15
21/12/2011	Round Table "Jahrbuch Europarecht 2011"	Sebastian Pfeiffer, Markus Seiler	37
05/01/2012	Round Table "Classification of Cost Contribution Arrangements under Company Law and Tax Law"	Theresa Stradinger	37
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16/01/2012	PwC-WU-Seminar "The taxation of hybrid entities under the Parent-Subsidiary Directive: the example of the Netherlands" "Die grenzüberschreitende Verlustverwertung"	Dr. Gijbert Karel Fibbe, Matthias Kornberger	13
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20/01-21/01/2012	LL.M.-Lecture "US CFC, LOB and other Anti-Avoidance Rules"	Prof. Yariv Brauner	15
26/01/2012	Tax Lunch Talk "Taxation in Mauritius"	Nilesh Kapadia	36
27/01-28/01/2012	LL.M.-Lecture "The Negotiation of Tax Treaties"	Daniel Lüthi, Prof. Jacques Sasseville	15
30/01-31/01/2012	Conference "CCTB and Third Countries"		20
01/02/2012	IFA Event "Neuerungen beim Betriebsstättenbegriff"	Dr. Stefan Bendlinger, Dr. Ralf Kronberger, Prof. Helmut Loukota, Aart Roelofsen	41
01/02/2012	Jean Monnet Round Table "Anti-avoidance Rules affecting Cross-Border Hybrid Financial Instruments"	Jose Manuel Almudi Cid	22
13/02/2012	Round Table "Influence of International Mutual Assistance on EU Tax Law", Tax Treaties/Arrangements Concluded between EU countries and Hongkong, Taiwan and Macau"	Meliha Hasanovic, Karoline Spies	37
17/02-18/02/2012	LL.M.-Lecture "Controlled Foreign Corporation Rules: Selected Contemporary Issues"	Prof. Peter A. Harris	15
23/02/2012	Tax Lunch Talk "Understanding Panamanian Tax Treaties Policy"	Klaus Bieberach Schriebl	36
23/02/2012	Welcome Reception for Master Students "Business Law"	Prof. Claus Staringer	14
24/02-25/02/2012	LL.M.-Lecture "Tax Policy and Planning in Europe"	Prof. Christoph Spengel	15
29/02/2012	Jean Monnet Round Table "Tax breaks for the promotion of transfer of technology under Article 66:2 of the TRIPS Agreement"	Ewa Bienkowska	22
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10/03/2012	LL.M.-Lecture "Tax Consequences of Mergers in Europe"	Dr. Daniela Hohenwarther-Mayr	15
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15/03/2012	Tax Lunch Talk "Italian Austerity Package, Italian Exit Tax, Italian Attraction Regime"	Andrea Brignoli, Maurizio di Salvo	36
15/03/2012	IFA Event "Steuerabkommen der Schweiz mit Deutschland und Großbritannien"	Reinhard Leitner, Dr. Wolf Wassermeyer, Dr. Markus Weidmann	41
16/03-17/03/2012	LL.M.-Lecture "Tax Planning in the United States, including Transfer Pricing"	Prof. David Rosenbloom	15
19/03/2012	PwC-WU-Seminar "EU tax law – The application of State aid rules to taxation", "Das deutsche Umwandlungssteuerrecht aus europarechtlicher und abkommensrechtlicher Sicht"	Dr. Claire Micheau, Dr. Dirk Nitzschke	13
20/03/2012	Round Table "Tax optimisation using branches?"	Sing Yuan Yong, Prof. Alfred Storck	37
20/03/2012	Chinese Evening and 25th Anniversary of Prof. Michael Lang at the Institute	Staff of the Institute	
21/03/2012	Corporate Tax Lunch with the Chamber of Commerce		
22/03/2012	Management and Ethics	Prof. Michael Lang, Josef Pröll, Claus Reitan	42
26/03/2012	Round Table „Künstler und Sportler in den österreichischen DBA (Art 17 OECD MA)", „Die Methoden zur Vermeidung der Doppelbesteuerung in den österreichischen DBA (Art 23 OECD-MA)"	Katharina Daxkobler, Elisabeth Pamperl	37
26/03/2012	KPMG-WU Workshop „Der Auskunftbescheid gemäß § 118 BAO"	Peter Hofmann, Ina Kerschner	14
29/03/2012	LL.M.-Lecture "WTO and Tax Policy"	Servaas van Thiel	15
30/03-31/03/2012	LL.M.-Lecture "Abuse of Tax Treaties"	Prof. Helmut Loukota	15
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04/05/2012	LL.M.-Lecture "German Tax Law"	Prof. Heike Jochum	15
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07/05/2012	PwC-WU-Seminar "The EU compatibility of RUBIK agreements [such as the recent tax agreement between Austria and Switzerland regarding past undeclared funds]", "Exit taxation in the EU"	Prof. Frans J. Vanistendael, Caroline Wunderlich	13
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09/05/2012	Round Table „Vorsteuerabzug bei umsatzsteuerbefreiten Ausgangsleistungen – Das letzte Wort ist noch nicht gesprochen"/"Input VAT deduction in connection with exempt transactions" / Round Table "Foreign Tax Credit – Is a Carry-forward Obligatory?"	Sebastian Pfeiffer, Prof. Michael Lang, Veronika Daurer, Nicole Tüchler	37
12/05/2012	LL.M.-Lecture „Trends in EU Tax Law"		15
14/05/2012	Panel Discussion „Steuerliche Expertise als Kompetenz des Rechtsanwalts? – Karriereperspektiven in Anwaltssozietäten"	Prof. Josef Schuch and Tax Partners of Law Firms	15
14/05/2012	Jean Monnet Round Table „Dienstnehmereinkünfte in den österreichischen DBA (Art 15,16,18,19 und 20 OECD MA)"/"A legal analysis of the proposed EU financial transaction tax"	Marion Stiasny, Belema Obuoforibo, Prof. Pasquale Pistone	22
16/05/2012	IFA Event „Neueste Entwicklungen zum OECD-Musterabkommen"	Jacques Sasseville	41
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21/05/2012	KPMG-WU Workshop „Wirtschaftliches Eigentum an Kapitalanteilen“	Meliha Hasanovic, Christoph Plott	14
22/05/2012	Management and Ethics	Prof. Wolfgang Mayrhofer, Johannes Leitner, Rudolf Mitlöhner	42
23/05/2012	Wolfgang Gassner Memorial Lecture „Entwicklungstendenzen auf dem Gebiet des Bilanzsteuerrechts in der Rechtsprechung des Bundesfinanzhofs“	Michael Wendt, Prof. Claus Staringer	21
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12/06/2012	Round Table "Are the State Aid Rules Suitable and Effective For Preventing Harmful Tax Competition in the EU?"	Yinon Tzuberi, Prof. Tracy Kaye	37
21/06/2012	Jean Monnet Round Table "Bank Leverage Taxation as a Corollary of the Global Financial Crisis (Draft)"	Prof. Pasquale Pistone, Prof. Daniel Deak	22
21/06/2012	Tax Lunch Talk „Taxation of non-residents in Mexico“	Gaby Valencia	36
22/06/2012	19th Symposium on International Tax Law „Die österreichische DBA-Politik – Das österreichische Musterabkommen“	Research Staff of the Institute	21
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25/06/2012	Round Table "Transfer Pricing and EU Law: the Effects of SGI on Thin Cap GLO"	Raffaele Petrucci, Prof. Tracy Kaye	37
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14/09-15/09/2012	LL.M.-Lecture "Limits to Tax Planning from a Perspective of Community Law – Seminar II and Seminar III"	Karin Simader, Elisabeth Titz	15
19/09/2012	Annual Retreat	Staff of the Institute	
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21/09-22/09/2012	LL.M.-Lecture "The EU: Legal and Institutional Framework"	Prof. Bernhard Schima	15
28/09-29/09/2012	LL.M.-Lecture "ECJ Case Law"	Thomas Henze, Carsten Zatschler	15

# Special Activities



# Teaching

## Teaching Activities in the Regular Program

The basic course "Introduction to Tax Law" is mandatory for most students in the regular program of our university. The Institute for Austrian and International Tax Law offers this course and organizes the exams. In the academic year 2011/12, about 2785 students took the exams in the course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After "Introduction to Tax Law" students have to take "Basic Topics in Tax Law" on individual and corporate tax law, VAT and legal protection of the taxpayer. The mandatory program ends with "Advanced Topics in Tax Law", which is a seminar on selected recent issues. Those students who want to specialize further may decide to take European tax law and special subjects in corporate tax law, such as procedural tax law, European tax law, seminars on recent developments in EC tax law, reorganization tax law, transfer pricing, taxation of banks and capital market products and criminal tax law. In the Bachelor Programs in Business, Economics and Social Sciences, "Introduction to Tax

Law" is mandatory for most students. Every student is required to write a bachelor's thesis. Each semester the Institute provides two main topics which are divided into several sub-topics for which the students can apply.

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and international business law, provides for three mandatory courses in tax law: In "Corporate Tax Law" the students take a basic course on corporate income taxation. "International Tax Law" deals with the application of double taxation conventions. In "Foreign Tax Law" the students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In the academic year 2011/12, we had lectures on "International Aspects of US Income Taxation" (Prof. David Rosenbloom, New York University School of Law, USA), "Chinese Tax Law with focus on foreign investment related issues" (Cao Mingxing Bristar, China International Tax Center, Central University of Finance and Economics), "Jurisprudential Perspectives of Taxation Law" (Prof. John Prebble, Victoria University of Wellington, New Zealand), "Transfer Pricing in International Companies – Selected Issues with Case Studies / Court Decisions" (Prof. Alfred Storck, University St.Gallen / Switzerland), "US International Taxation" (Prof. Tracy Kaye, Seton Hall University, USA),

"Multistate Taxation in the US: What can the EU learn from this experience?" (Prof. Sanjay Gupta, Emory University, USA), and "Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries" (Dr. Peter Baumgartner, former director of SwissHoldings, Switzerland). Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, the students may choose "Simulated Tax Treaty Negotiations", in which students from two universities negotiate on a fictitious double tax treaty between their countries via a video-conference (in the fall semester students of WU and students of the São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; in the spring semester WU students "negotiated" with the University of Amsterdam on a fictitious Austrian – Netherlands treaty), "Business Tax Law", in which students take part in a fictitious court case through role play or "Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies", in which all students work on complex case studies.

WU's new Master Program in Taxation and Accounting was developed by our Institute in close cooperation with other Departments of WU and started in October 2011 and provides students with a comprehensive, interdisciplinary, and specialist education in the fields





of accounting and taxation that extends far beyond the basics. Graduates are highly qualified to work in fields like tax consultancy and auditing, or in the tax departments of large corporations. Students are required to take the following mandatory courses in tax law: "Corporate Tax Law", a course on special subjects in corporate tax law, where students may choose among "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies", "International Tax Law", "Foreign Tax Law", "Tax Policy" and "Advanced Seminar on Tax Law". Each student is required to prepare a master's thesis in which the students have to demonstrate their ability to independently treat a topic with the help of academic research methods. Ambitious and interested students are invited to write a tax-related master thesis at our Institute.

In the old curriculum, which is the predecessor of the new Bachelor and Master Programs and which will be phased out by fall 2012, students had 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, 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 final course the students take a seminar dealing with recent tax treaty issues. Students in the old curriculum are required to write a diploma 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 2011/12, 6 diploma and 11 master theses were approved by our professors.





### Tax Law Courses

Course.....	Number of Students in 2011/12
Introduction to Tax Law (in 6 courses).....	593
Basic Topics in Tax Law (in 28 courses).....	676
Income Tax Law .....	16
VAT (in 4 courses).....	41
Seminar on Advanced Topics in Tax Law (in 6 courses) .....	742
Basis Topics on Business Tax Law (in 2 courses).....	177
Reorganization Tax Law .....	21
Seminar on Recent Corporate Tax Law Issues (in 2 courses).....	41
Tax Treaty Law (in 2 courses) .....	222
European Tax Law (in 2 courses) .....	90
Seminar on Current European Tax Law Developments (in 2 courses).....	38
PwC-WU Seminar on European and International Tax Law (in 2 courses) .....	40
Simulated Tax Treaty Negotiations (in 2 courses).....	40
Chinese Tax Law with Focus on Foreign Investment Related Issues.....	29
International Aspects of US Income Taxation .....	20
Jurisprudential Perspectives of Taxation Law .....	18
Multistate Taxation in the US: What Can the EU Learn from This Experience? .....	37
Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries.....	23
US International Taxation .....	23
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies.....	20
Transfer Pricing in International Companies – Selected Issues with Case Studies/ Court Decisions.....	20
EU Tax Policies regarding Direct Taxation.....	33
Transfer Pricing .....	25
Taxation of Banks and Capital Market Products.....	17
Finance Criminal Law .....	48
Tax Policy .....	33

### PwC Visiting Professor

PwC Europe established a PwC Visiting Chair at the Institute for Austrian and International Tax Law. Leading members of the international scientific community hold the chair in alternation. Thus, PwC is making it possible for the Institute to engage experts of excellent reputation in both teaching and research projects.

During the spring semester 2012 Professor Tracy Kaye (Seton Hall University) held the PwC Visiting Chair. Her core topic in teaching was "US International Taxation". In her inaugural lecture, which took place on May 18, 2012, she spoke about "Innovations in the War on Tax Evasion".

### New Honorary Professor

Dr. Heinz Jirousek was appointed Honorary Professor for Tax Law by WU. His inaugural lecture was held on November 10, 2011 on the topic "Tax Treaty Law and European Union Law". The lecture was followed by a panel discussion to which Prof. Michael Lang (WU), Prof. Helmut Loukota (Ministry of Finance), Prof. Pasquale Pistone (WU), Prof. Friedrich Rödler (PwC), Prof. Josef Schuch (WU) and Prof. Claus Staringer (WU) contributed.

### Books for Students

Our Institute provides material accompanying most of these courses and giving guidance to the students. In September 2012, we published the twelfth edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer. New editions of the book, Introduction to European tax law on direct taxation, edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer, 3<sup>rd</sup> edition.



## 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 (Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (University of Uppsala), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli University), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (University of Warsaw) and Vienna (WU). In the academic year 2011/2012, the EUCOTAX conference was held in Lodz from April 11 – 20 2012. The general subject was "Global International Taxation – from national tax systems towards global tax systems". Prof. Michael Lang, Christoph Marchgraber and Marlies Steindl supported and supervised our students (Adam Horvath, Barbara Roßnagl, Markus Seiler, Bernhard Suschitzky, Peter Steiner). These students participated in workshops and presented the results of their

master's and bachelor's theses. They were selected in June 2011 and started to write their theses in English. During the fall term 2011/2012, a special seminar was organized to allow them to discuss their work and to receive a special English-language training, provided by Margaret Nettinga, 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 theses and gave her comments on how the language could be improved.

#### Topics of the EUCOTAX Master's and Bachelor's Theses 2011/2012:

- Harmful tax competition in the context of transnational transactions
- Allocation of income between states
- Anti-abuse
- Taxation of transnational transactions of financial institutions and financial instruments
- Calculation of the tax base



### Moot Court on European and International Tax Law 2012

In 2012, we again took part in the Moot Court Competition on European and International Tax Law, which is jointly organized by the Universities of Leuven and Tilburg. The competition was held from February 27 to March 5, 2011 in Leuven. Our team reached the second place out of 13 universities. A moot court is a fictitious court before which teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and Sebastian Pfeiffer supported and supervised our students (Bernhard Burtscher, Birgit Leeb, Erik Pinetz and Alexander Zeiler). 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 and bachelor's theses based on the topics of the moot court. The 2011/2012 student team was selected in June 2011.



## Ernst & Young Tax Challenge

Within the Ernst & Young Tax Challenge five bachelor theses are called for tender in cooperation with Ernst & Young. These theses were based on case studies with practical importance and concern current issues of tax law. The students were both supported by research staff of the Institute as well as practitioners from Ernst & Young. The authors of the best three theses were selected to participate in the Tax Challenge, which took place in Berlin. 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 of these states. In 2012, our team, supervised by Prof. Michael Lang and Sebastian Pfeiffer, was able to win the Tax Challenge.

## BDO Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars: The BDO Best Presentation Award went to Johannes Angyan, Thomas Knirsch, Philipp König, Lukas Maurer, Stephan Rödler and David Wondra for the fall term and to Maximilian Estl, Alexander Graussam, Peter Gruber, Matthias Kreimel, Flora Matkovits and Peter Stimakovits for the spring term. We officially announced the winners at our Semester Closing, organized in cooperation with BDO Austria GmbH.



## 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 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.



### Speakers and Topics of the PwC-WU Seminar in 2011/2012

- Simon Cornielje (PwC Netherlands): The brittle reincarnation of VAT saving schemes
- Dr. Martin Jann (PwC Austria): Verrechnungspreise vor dem Hintergrund europarechtlicher Rahmenbedingungen
- Prof. Mitchell Kane (New York University Law School): Bootstraps and Poverty Traps: Tax Treaties as Novel Tools for Development Finance
- Prof. Paul Kirchhof (University Heidelberg): Die grundlegende Erneuerung des Steuerrechts – Eine politische und verfassungsrechtliche Notwendigkeit
- Prof. Olivier Hermand (University of Louvain-la-Neuve / PwC Belgium): Impact of the CJEU court cases on savings
- Dr. Irene Salvi (Liechtenstein Tax Administration): Current Development in Liechtenstein's Tax Framework
- Dr. Gijsbert Karel Fibbe (PwC Netherlands): The taxation of hybrid entities under the Parent-Subsidiary Directive: the example of the Netherlands
- Matthias Kornberger (PwC Austria): Die grenzüberschreitende Verlustverwertung
- Dr. Claire Micheau (European Commission): EU tax law – The application of State aid rules to taxation
- Dr. Dirk Nitzschke (PwC Germany): Das deutsche Umwandlungssteuerrecht aus europarechtlicher und abkommensrechtlicher Sicht
- Bastiaan Starink (PwC Netherlands): Tax aspects of cross border pensions
- Prof. Alexander Rust (University of Luxemburg): Die Besteuerung ausländischer Einkünfte
- Prof. Frans J. Vanistendael (IBFD Amsterdam): The EU compatibility of RUBIK agreements [such as the recent tax agreement between Austria and Switzerland regarding past undeclared funds
- Caroline Wunderlich (PwC Germany): Exit taxation in the EU
- Thomas Neale (European Commission): Progress on the CCCTB
- Prof. Judith Freedman (Oxford University): A General Anti-abuse Rule for the UK- leading, catching up or a new direction?

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## KPMG-WU Workshop on Corporate Tax Law

In October and November 2011 and in March and May 2012, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute. Each session of this course was prepared by a member of our research team together with practitioners from KPMG. The aim of this course is to exchange ideas between academia and practice for the benefit of all participants, whether students, tax experts or researchers. These workshops will be continued in the next academic year.

### Speakers and Topics of the KPMG-WU Workshop in 2011/2012

- Dr. Daniela Hohenwarter-Mayr, DDr. Hans Zöchling, Christoph Puchner: Verluste bei Umgründungen
- Werner Rosar, Theresa Stradinger: Internationale Steuergestaltung durch Kostenverteilungsverträge
- Peter Hofmann, Ina Kerschner: Der Auskunftsbescheid gemäß § 118 BAO
- Meliha Hasanovic, Christoph Plott: Wirtschaftliches Eigentum an Kapitalanteilen

## Semester Opening, Semester Closing, Master Welcome

With more than 27,000 students, WU is a very large university. We thus try our utmost to establish close relationships with our students. Several initiatives have been taken by our institute to achieve this goal. Every semester we invite our students to a typical Austrian wine tavern ("Heuriger") 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 following semester and to 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 Austria GmbH at the Institute in an informal atmosphere (Semester Closing).

Further, we invite new students in the master programs „Business Law“ and „Taxation and Accounting“ to a welcome reception at our library. Besides presenting the regular lecture program we show them our research facilities in the library and offer them the opportunity to participate in special activities in lecturing and research.

## Excursion to Berlin

The destination of our 2012 excursion was Germany. The trip took place from June 30 to July 3, 2012, and was sponsored by PwC. In addition to the staff of our institute, our best students were also invited to participate in the excursion. The first two days were reserved for a sightseeing tour through Berlin and we also visited the Austrian Embassy in Berlin and the chamber of foreign trade. There we met the Austrian Ambassador, and a representative of the chamber of foreign trade who both provided us with detailed insights into the economic relations between Austria and Germany. On Monday we listened to highly interesting presentations on the German tax system, on recent developments in German tax law and on tax issues related to Real Estate at the German Chamber of Tax Consultants ("Deutsche Bundessteuerberaterkammer") in Berlin. In the evening our group of 41 research and teaching associates and students was invited to a dinner in a typical German brewery. On Tuesday we went to the German Ministry of Finance, where we also listened to exciting speeches about German Tax Law and recent developments. The last highlight of our excursion before our return to Vienna was an invitation to the headquarter of PwC Berlin, where we had the chance to prepare excellent case studies on Austrian and German Tax Law with leading representatives of PwC.



## Career Perspectives for Students

On December 1, 2011, together with BDO, Deloitte, Ernst & Young, Grant Thornton Unitreu, LeitnerLeitner, PwC, and TPA Horwath, our Institute invited students to attend a panel discussion on the future of the profession "tax adviser". The students had the opportunity to talk 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 May 14, 2012 to discuss career perspectives for our students in law firms. The discussion was sponsored by Binder Grösswang, Freshfields Bruckhaus Deringer and Wolf Theiss. These firms also designated the members of the panel.

## LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The program enjoys a high reputation worldwide and is a joint activity with the Akademie der Wirtschaftstreuhänder. In the academic year 2011/12, a full-time program and a part-time program started in September 2011. The full-time program finished in June 2012, the part-time program will be finished in June 2013. For the next full-time program, which started in September 2012, we admitted 27 students, but had three times as many excellent candidates. The applicants came from 41 different countries, 67 % from outside Europe. A welcome reception was held on September 6, 2012, for all new students.

### Scholarship

ERSTE Bank and PRESSE provided funds for a scholarship for the full-time program that started in September 2012. Kornelia Wittmann was selected in March 2012 and received a check of EUR 11,900.





## 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.

### LL.M. International Tax Law Faculty 2011/12:

D. Aigner, Linz; M. Aujean, Paris; J.F. Avery Jones, London; R. Baconnier, Neuilly-sur-Seine; P. Baker, London; Y. Brauner, Gainesville, N. Brooks, Toronto; L. De Broe, Leuven; C. Dunahoo, Washington; E. Eberhartinger, Vienna; T. Edgar, Toronto; E. Eichenhofer, Jena; J. Englisch, Münster; P. Essers, Tilburg; P. Harris, Cambridge; F. Hellio, Neuilly-sur-Seine; T. Henze, Berlin; D. Hohenwarter-Mayr, Vienna; H. Jirousek, Vienna; H. Jochum, Osnabrück; W. Kessler, Freiburg; M. Lang, Vienna; I. Lejeune, Gent; H. Loukota, Vienna; D. Lüthi, Utzigen; J. Malherbe, Brussels; C. Massoner, Vienna; Y. Masui, Tokyo; M. Nettinga, Amsterdam; T.P. Ostwal, T.P., Mumbai; H. Pijl, Amsterdam; P. Pistone, Salerno; R. Rohatgi, Mumbai; D. Rosenbloom, New York; D. Sandler, Toronto; J. Sasseville, Paris; B. Schima, Brussels; J. Schuch, Vienna; K. Simader, Vienna; C. Spengel, Mannheim; C. Staringer, Vienna; J. Steines, New York; A. Storck, Vienna; B. Stürzlinger, Vienna; B. Terra, Amsterdam; E. Titz, Vienna; S. van Thiel, Brussels; G. Toifl, Salzburg; C. Zatschler, Luxembourg; F. Zimmer, Oslo

468 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.



## Klaus Vogel Lecture

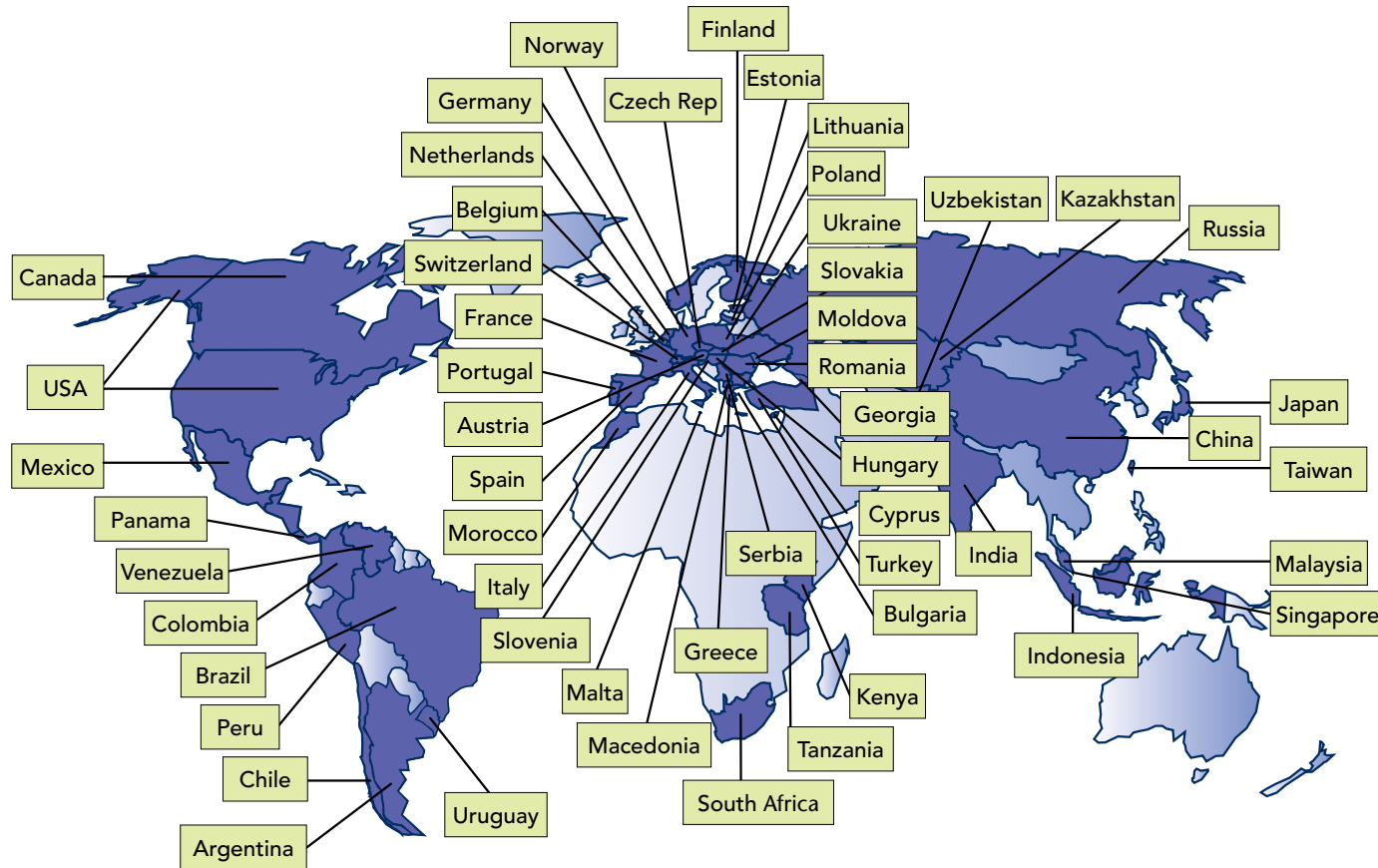
Prof. Klaus Vogel, who died in December 2007, was not only a honorary doctor of WU but also supported the LL.M. Program from the beginning. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2011 the lecture was delivered on October 21, 2011, by Dr. John F. Avery Jones CBE (Retired Judge of the UK Upper Tribunal; Former Visiting Professor at the London School of Economics) on the topic "Avoiding Double Taxation: Credit versus Exemption Method" and commented by Prof. Georg Kofler (Institute for Fiscal Law, Tax Law and Tax Policy, Johannes Kepler University Linz).

100 participants from all around the world attended the lecture, at which the master's theses of the full-time 10/11 (General topic: Tax Treaty History) and part-time 09/11 program (General topic: Permanent Establishments in International and EU Tax Law) were presented.





## LL.M. Graduates from all over the world





# Research A

## 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 from October 21 to 22, 2011. LL.M. graduates from Brazil, Russia, India and China gave presentations on recent tax developments in their home country. The substantive part of the reunion was followed by an excursion to the countryside.

## Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) has been developed by the Institute for Austrian and International Tax Law together with the Tax Management Group and the Institute for Fiscal and Monetary Policy. DIBT offers a unique excellent doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation. It provides interdisciplinary training in business, economics, law,

and tax psychology. The program takes three years to complete and awards a PhD degree in International Business Taxation to graduates. An elite group of young tax researchers will be prepared for their future academic careers in their home countries or in other countries. DIBT is funded by the Austrian Science Fund (FWF), after having been evaluated by experts from all over the world. DIBT successfully competed with other proposals for PhD programs from completely different disciplines.

The program is open to students from countries all over the world. Eight PhD students were admitted to the program in September 2011 and another twelve from four disciplines started in September 2012. The three-year-long Doctoral Program in International Business Taxation now has 20 students from Austria, Belgium, Brazil, China, Germany, Italy, Israel, Korea, Malta, Mexico, Poland, Russia, Turkey and the USA. For this academic year we received 55 applications from 36 countries.

## Special Research Program "International Tax Coordination"

The Special Research Program "International Tax Coordination" (SFB ITC) was established in October 2003 by the Austrian Science Fund and was provided with funds of EUR 1.7 million in order to enable researchers from tax law, social security law, constitutional law, business administration, public finance, as well as economists and historians to work together closely on interdisciplinary projects. In 2007, the Austrian Science Fund, after having conducted an extensive and international evaluation procedure, decided to extend the SFB for another funding period and provided an additional EUR 1.8 million for research activities. Until the end of this second funding period in March 2012 the SFB dealt with a broad range of issues in the area of tax coordination, such as assignment of taxing rights, EU taxes, international corporate income tax harmonization, etc. Although the SFB ended, interdisciplinary projects are still an important part of the research activities of the Institute for Austrian and International Tax Law.



# Activities

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

On May 1, 2012, the WU Global Tax Policy Center has been established at the Institute for Austrian and International Tax Law. The Center aspires to become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today's global economy. Tax policy makers, tax administrators, tax practitioners as well as researchers from around the globe should be brought together. The Center will, therefore, provide a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of developed and developing countries and economies in transition. The Center's program will take the form of policy seminars, workshops, executive education and training addressed to officials, practitioners, researchers and students of public finance.



Fortunately, Prof. Jeffrey Owens, having been director of the "Center for Tax Policy and Administration" of the OECD for the past 12 years, agreed to assume the management of this Center. He has been appointed both Director of the Center and professor at the Institute for Austrian and International Tax Law.

On September 21, 2012 Prof. Owens delivered his inaugural lecture on "Tax Policy in the 21st Century". The lecture was followed by a panel discussion to which Prof. Michael Lang, Prof. Jeffrey Owens, Prof. Pasquale Pistone, Prof. David Rosenbloom, Prof. Josef Schuch, Prof. Claus Staringer and Prof. Alfred Storck contributed.

## Conferences

### Conference on Procedural 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 hold conferences on Procedural and Constitutional Law on an annual basis. This year's conference was held on November 18 to 19, 2011 on the topic "50 Jahre Bundesabgabenordnung – Die allgemeinen Bestimmungen der BAO im Spiegel des Verfassungs- und Verwaltungsrechts". Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published.



## **Viennese Symposium on Corporate Tax Law**

On January 9, 2012, the Viennese Symposium on Corporate Tax Law was held at our university for the second time. Professors and researchers from our institute presented the results of their research on the topic "Current Issues of Corporate Acquisitions". The symposium offered not only scholars and students but also practitioners the chance to actively participate in discussions with our research staff. The lectures given at the symposium will also be published in a book.

## **Conference „CCCTB and Third Countries“**

From January 30 to 31, 2012, our Institute organized an international conference on the topic "CCCTB and Third Countries". Tax law scholars, experts and practitioners from all over the world participated in the conference. They discussed highly important topics that have risen due to the publication of the CCCTB Proposal in March 2011. The results of the conference will be published in a book.

## **Conference "Improving VAT/GST – designing a simple and fraud-proof tax system"**

From February 29 to March 2, 2012 the Institute for Austrian and International Tax Law at WU and the Global VAT Department of PwC organized the conference "Improving VAT/GST – designing a simple and fraud-proof tax system" in Vienna, Austria. The conference was an outstanding international event for the entire business and academic VAT community. Over 130 participants including consultants, professors, members of tax authorities, governments as well as OECD and EU experts coming from more than 40 different countries met in order to discuss the drawbacks and merits of the current VAT and GST systems. The discussions were based on scientific contributions which were prepared by internationally renowned academics and practitioners. The written contributions will be published in a book. Based on the scientific contributions as well as as discussions during the conference the participants could draw sound conclusions for the purpose of VAT/GST policy.

## **Tax Law and Accounting**

On April 13 and 14, 2012, the "Wiener Bilanzrechtstage" were held at our university for the tenth 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 "Bilanzpolitik: Grenzen – Risiken – Fehler".

## **Conference "Beneficial Ownership"**

From May 18 to 19, 2012, the Institute for Austrian and International Tax Law of WU, with the support of Ernst & Young Stiftung e.V. organized a conference on the topic "Beneficial Ownership".

The conference aimed at discussing recent developments regarding the term "Beneficial Ownership" by presenting the most interesting cases, which had been decided all over the world, and discussing the recently published OECD Discussion Draft on the meaning from the term "Beneficial Owner". Outstanding experts of 14 jurisdictions agreed to present the most relevant decisions from their countries. Furthermore, the meaning of the term "Beneficial Owner" used in European Tax



Law in comparison to its meaning in tax treaty law was assessed. The main topics were clustered into eight “baskets”, which were dealt with in eight conference sessions. Each session was followed by a lively and fruitful discussion. The conference’s results and the presenters’ written contributions will be published in a book.

### **Wolfgang Gassner Memorial Lecture**

On May 23, 2012, we held the eighth memorial lecture in honor of Prof. Wolfgang Gassner. Michael Wendt (Presiding Judge at the Federal Fiscal Court, Germany) gave a presentation on „Entwicklungstendenzen auf dem Gebiet des Bilanzsteuerrechts in der Rechtsprechung des Bundesfinanzhofs“. This lecture was followed by a discussion of this topic led by Prof. Claus Staringer.

### **19th Viennese Symposium on International Tax Law**

On June 22, 2012, the 19th Viennese Symposium on International Tax Law was organized by our Institute. In cooperation with Prof. Jürgen Lüdicke (University Hamburg), Prof. René Mateotti (University Bern), the research staff of our Institute presented the results of their research on the topic “The Austrian Double Tax Treaty Policy – “The Austrian Model Convention”. The lectures held at the symposium will be published in a book.

### **Conference “Tax Secrecy and Tax Transparency – the relevance of confidentiality in tax law”**

From July 5 to 7, 2012, our Institute organized in co-operation with Örebro University, Sweden a conference on the topic “Tax Secrecy and Tax Transparency – the relevance of confidentiality in tax law” in Rust, Burgenland. At this conference, tax law scholars, experts and practitioners from all over the world presented not only the ways in which their countries regard the treatment of tax information and tax secrecy, but also its impact. The conference dealt with, among other topics, the collection of data, the sharing of information domestically as well as internationally and the access to taxpayers’ data not only by the public but also by individuals. The results of the conference will be published in a book.

### **Conference “Tax Governance – The future role of tax administrations in a networking society”**

On September 20 and 21, 2012 the Institute for Austrian and International Tax Law, together with the Austrian Ministry of Finance, hosted a conference on

the highly relevant topic “Good Governance and Tax Compliance”. In the course of the conference, which was held for the first time, researchers, government representatives and practitioners from all over the world discussed current problems in the field of tax crime and sanctions, tax evasion and aggressive tax planning, enhanced relationship and voluntary compliance. The results of this conference will be published in an international publication.

### **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 is 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. ([www.taxtreatieshistory.org](http://www.taxtreatieshistory.org)).



## Research Projects

In the academic year 2011/12, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, the Jubilee Fund of the City of Vienna, Eurasia Pacific Uninet, the European Union (under

its Seventh Framework Programme), Riksbankens Jubileumsfond, the Research Council of Norway, the European Commission (Lifelong Learning Jean Monnet), the Frank Stronach Institute and the Association of Austrian Cities, Towns and the Austrian Chamber of Commerce and the MOE-Erste Bank Grant.

## Jean Monnet ad Personam Chair

Since September 2010, Pasquale Pistone holds the "Jean Monnet ad Personam Chair" for European Tax Law and European Tax Policy at the Institute for Austrian and International Tax Law, which is the first (and currently still the only one) of its kind ever awarded in the field of European Tax Law.

The "Jean Monnet ad Personam Chair" is tailored to the personal achievements of the chair's holder and was awarded as acknowledgment of excellence in academic and scientific scholarship of European studies after an international interdisciplinary selection process.

Throughout the academic year 2011-2012, activities of the Jean Monnet ad Personam Chair have enhanced research done at the WU Institute for Austrian and International Tax Law on European tax law and policy, including highlevel seminars, conferences and the Jean Monnet Round Tables with highly qualified speakers from all over the world.

- International Information Exchange and Mutual Assistance in Tax Matters
- European Tax Integration through Enhanced Cooperation
- The Impact of the DTC between Austria and the Czech Republic on the CEE-Banking Industry
- Tax and Social Security Law – Similarities and Differences
- Strengthening of the Business Location Vienna in the light of ECJ case law
- International Research Staff Exchange Scheme (in cooperation with Uppsala University, Monash University, and Universidad de los Andes)
- International Tax Lectures: How Europe and China can learn from Each Other
- EC – Lifelong Learning Jean Monnet Ad personam Chair (Prof. Pasquale Pistone)
- DK Doctoral Program in International Business Taxation (DIBT)
- Special Research Program on "International Tax Coordination" (SFB ITC)
- Public access and secrecy in the tax administration
- Sustainable tax governance in developing countries through global tax transparency





## Publications in the Academic Year 2011/2012



**Prof. Michael Lang**

1. Personnes fiscalement transparentes et accès aux conventions fiscales internationales – Réflexions comparatistes autour quelques décisions juridictionnelles récentes, *Revue de droit fiscal* 2011, 25.
2. Kapitalverkehrsfreiheit, Steuerrecht und Drittstaaten, *StuW* 2011, 209.
3. The Term „Enterprise“ and Art. 24 of the OECD Model Convention, in Maisto (ed.), *The Meaning of „Enterprise“, „Business“ and „Business Profits“ under Tax Treaties and EU Tax Law*, 2011, 107.
4. Methods to avoid double taxation (Art 23 OECD Model) Austria: Exemption Method and Progression, in: *Tax Treaty Case Law Around the Globe – 2011*, (with-Lang / Pistone / Schuch / Staringer / Storck / De Broe / Es-sers / Kemmeren / Vanistendael), 2011, 383.
5. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolx* 2011, 1064.
6. Die Vermeidung der Doppelbesteuerung in der föderalen Struktur Österreichs (with Lisa Paterno), *Spektrum der Rechtswissenschaft* 2011, 76.
7. Art. 24 OECD-Musterabkommen, Ansässigkeit und Umsatzsteuer, *SWI* 2011, 469.
8. Internationales Steuerrecht und Besteuerung im Bundesstaat (with Mag. Lisa Paterno), *SWI* 2011, 520.
9. Säumnisfolgen im verwaltungsgerichtlichen Verfahren, in Holoubek / Lang (eds.), *Rechtsschutz gegen staatliche Untätigkeit* 2011, 219.
10. Das Gibraltar-Urteil des EuGH: Neue beihilferechtliche Vorgaben für das Steuerrecht?, *ÖStZ* 2011, 593.
11. Tendenzen in der Rechtsprechung des österreichischen Verwaltungsgerichtshofs zu den Doppelbesteuerungsabkommen, *IFF Forum für Steuerrecht*, 2012, 26.
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13. Retroactivity and Legitimate Expectations in Austrian Tax Law, (with Christoph Marchgraber) in Yalti (ed.) *Non-Retroactivity in Tax Law*, 2011, 15.
14. Die Rechtsprechung des EuGH zur internationalen Amtshilfe im rechtlichen und politischen Kontext, *SWI* 2012, 67.
15. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolx* 2012, 92.
16. Überlegungen zur österreichischen DBA-Politik, *SWI* 2012, 108.
17. KEST-neu mit ausreichender Legisvakanz grundsätzlich verfassungsrechtlich zulässig, *ÖZW* 2012, 15.
18. Rechtsschutz und steuerlicher Informationsaustausch in Europa (with Lisa Paterno), in Holoubek / Lang (eds.), *Verfahren der Zusammenarbeit von Verwaltungsbehörden in Europa*, 2012, 221.
19. Die Vermeidung der Doppelbesteuerung in der föderalen Struktur Österreichs (with Lisa Paterno), in Kube / Lang / Reimer / Thier / Waldhoff (eds.), *Double Taxation in Federal Systems*, 2011, forthcoming.
20. The Legal and Political Context of ECJ Case Law on Mutual Assistance, *European Taxation* 2012, 199.
21. Schweizer Grundsatzurteil zum Beneficial Owner nach DBA-Recht, *SWI* 2012, 226.
22. State Aid and Taxation: Recent trends in Case Law of the ECJ, *European State Aid Quarterly* 2012, 411.
23. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolx* 2012, 437.
24. Titulares de Direito Fiscalmente Transparentes e o Direito as Convencos, in Torres (ed.), *Direito Tributario Internacional*, Volume VI 2012, 382.
25. Steueroasen innerhalb und außerhalb der EU, in Griller / Mueller-Graff / Schwok (eds.), *Kleine Staaten innerhalb und außerhalb der EU. Politische, ökonomische und juristische Fragen (= Schriftenreihe von ECSA Austria, Bd. 12)*, 2012, forthcoming.
26. Art 3 (2) MC OCDE, in Danon / Gutmann / Pistone / Ober-son (eds.), *Commentaire du modèle de convention fiscale de l'OCDE*, 2012, forthcoming.
27. Relevance of Authenticated Languages in Bilateral Tax Treaties, in: Maisto / Nikolakis (eds.), *Book in Honour of David A. Ward*, 2012, forthcoming.



28. Tax Coordination between Regions in Austria – Role of Courts (with Lisa Paterno), in Lang / Pistone / Schuch / Staringer (eds.), Horizontal Tax Coordination within the EU and within States, 2012, forthcoming.
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30. Das Scheingeschäft, in Holoubek / Lang (eds.), Die allgemeinen Bestimmungen der Bundesabgabenordnung, 2012, 187.
31. Das Alter im Steuerrecht, in WiR (ed.), Das Alter im Recht, 2012, forthcoming.
32. Europäisches Beihilferecht und Besteuerung – am Beispiel des § 8c KStG, in Lüdicke (ed.) Praxis und Zukunft des deutschen internationalen Steuerrechts, 2012, forthcoming.
33. Das Territorialitätsprinzip und seine Umsetzung im Entwurf der Richtlinie über eine Common Consolidated Corporate Tax Base (CCCTB), StuW 2012, forthcoming.
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35. Die Zuständigkeit der Länder und Gemeinden zur Erlassung allgemeiner Bestimmungen auf dem Gebiet des Abgabenrechts und von Abgabenverfahrensregelungen, Journal 2012, forthcoming.

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**Prof. Josef Schuch**

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3. Österreich als Holdingstandort, Institut für den Donauraum und Mitteleuropa (eds.), Headquarterstandort Österreich, Special Issue 5-2011.
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6. Verrechnungspreisberichtigungen und ihre Auswirkungen, in Bertl / Eberhartinger / Egger / Kalss / Lang / Nowotny / Schuch / Staringer, Bilanzpolitik: Grenzen-Risiken-Fehler (eds.), Vienna 2012, forthcoming.
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**Prof. Claus Staringer**

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9. Persönliche und sachliche Abkommensberechtigung in den österreichischen DBA (Art 1, 2, 4 OECD-MA) (with Markus Seiler), in Lang / Schuch / Staringer (eds), Die österreichische DBA-Politik – Das österreichische Musterabkommen, Linde, Vienna, forthcoming.



**Prof. Pasquale Pistone**

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18. *Summa fiscale 2011* (author of selected chapters), (with Antonelli, V., D'Alessio, R.) *Il Sole 24 Ore*, Milan.
19. Die Möglichkeiten zur Verweigerung des Informationsaustausches nach Art. 26 OECD MA, (with Martina Gruber), in Lang, Schuch / Staringer (eds.), *Internationale Amtshilfe in Steuersachen*, Linde, Vienna, 2011, 75.
20. Selected Aspects of Retroactivity in Taxation from a Comparative and Supranational Law Perspective in the Experience of Italy and the European Union, in Yalti B. (ed.), *Non-Retroactivity in Tax Law*, 27.

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**Prof. Alfred Storck**

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2. Das Poolkonzept im Bereich der Forschung und Entwicklung (with Theresa Stradinger), in Bernegger / Rosar / Rosenberger (eds.), *Handbuch Verrechnungspreise*, 2<sup>nd</sup> edition, Vienna 2012, 475.



**Prof. Jeffrey Owens**

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2. Global trends in Tax Systems, Special report by the international Tax and Investment Center, June 2012.



**Elke Aumayr**

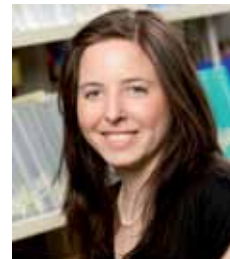
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**Daniel W. Blum**

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4. Wider den demographischen Wandel – Adoptionskosten als außergewöhnliche Belastung abzugsfähig, VwGH 06.07.2011, 2007/13/0150, ecolex 2011, 1052.
5. SWI Jahrestagung: Besteuerung von Portfoliodividenden aus Drittstaaten, SWI 2012, 317.



**Veronika Daurer**

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**Katharina Daxkobler**

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**Dr. Kasper Dziurdz**

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**Martina Gruber**

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**Meliha Hasanovic**

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**Dr. Daniela Hohenwarter-Mayr**

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**Elisabeth Hütter**

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**Ina Kerschner**

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**Christoph Marchgraber**

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**Elisabeth Pamperl**

1. Der Dividendenbegriff im OECD-Musterabkommen (with Katharina Daxkobler), SWI 2012, 474.
2. Grunderwerbsteuer und Gleichheitssatz, UFS 20. 10. 2011, RV/1005-G/09, ecolex 2012, 75.
3. SWI-Jahrestagung: Verrechnungspreisdokumentation und Beweislast für Verrechnungspreise zwischen verbundenen Unternehmen, SWI 2012, 64.



4. Taxation of Intercompany Dividend Distributions under Domestic Law, EU Law and Tax Treaties – Austrian National Report (with Katharina Daxkobler), in Maisto (ed.), Taxation of Intercompany Dividend Distributions under Domestic Law, EU Law and Tax Treaties, forthcoming.
5. Die ertragssteuerrechtliche Behandlung des Arbeitszimmers auf dem Prüfstand (with Katharina Daxkobler), ÖStZ 2012, 217.
6. BFH zum Vorsteuerabzug bei Gemeinkosten einer geschäftsführenden Holding, ÖStZ 2012, 251.
7. Einkünftezurechnung und Beneficial Ownership (with Bernhard Canete) in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, Linde, Vienna, 2012, 73.
8. Die Methoden zur Vermeidung der Doppelbesteuerung in den österreichischen Doppelbesteuerungsabkommen (Art 23 OECD-MA), in Lang / Schuch / Staringer / Pistone (eds.), Die österreichische DBA-Politik – Das österreichische Musterabkommen, forthcoming.
9. Zufluss einer erfolgsabhängigen Vergütung eines beherrschenden Gesellschafter-Geschäftsführers, UFS 4.5.2012, RV/0909-W/08, ecolex 2012, forthcoming.



**Lisa Paterno**

1. State Aid and Fiscal Protectionism in the European Union from the Perspective of Competitors, Bulletin for International Taxation 2011, 343.
2. Die Vermeidung der Doppelbesteuerung in der föderalen Struktur Österreichs (with Michael Lang), Spektrum der Rechtswissenschaft 2011, 76.
3. Internationales Steuerrecht und Besteuerung im Bundesstaat (with Michael Lang), SWI 2011, 520.
4. Rechtsschutz und steuerlicher Informationsaustausch in Europa (with Michael Lang), in Holoubek / Lang (eds.), Das Verfahren der Zusammenarbeit von Verwaltungsbehörden in Europa, 2012, 221.
5. Tax Coordination between Regions in Austria – Role of Courts (with Michael Lang), in Lang / Pistone / Schuch / Staringer (eds.), Horizontal Tax Coordination within the EU and within States, forthcoming.



**Raffaele Petruzzi**

1. The Norwegian Dell Case and the Spanish Roche Case (with Herbert Greinecker) SWI 2012, 260.



**Sebastian Pfeiffer**

1. Direkte Steuern (with Markus Seiler), in Eilmansberger / Herzig, (eds.), Jahrbuch Europarecht, 2011, 2012.
2. Passive Einkünfte in der österreichischen DBA-Politik, in Lang / Schuch / Staringer (eds.), DBA Politik Österreich 2012, forthcoming.



3. Vorsteuerabzug bei umsatzsteuerbefreiten Ausgangsleistungen – Das letzte Wort ist noch nicht gesprochen, ÖStZ, 2012, 330.
4. Steuerliche Anerkennung von Verträgen unter Angehörigen, UFS 11. 8. 2011, RV/0299-G/09, ecolex 2011, 952.
5. „Conference on „Improving VAT/GST – designing a simple and fraud-proof tax system“, (with Raffaele Petrucci and Marlies Steindl), IBFD Tax News Service 2012.
6. Die Kleinunternehmerreglung und Vorsteuerabzug bei nicht steuerbaren Auslandsumsätzen (with Elke Aumayr), SWK 2012, forthcoming.



**Erich Schaffer**

1. Feststellungsbescheide auf gleicher Bescheidstufe nicht grundlagenähnlich gem § 295 Abs 3 BAO, ecolex 2012, 225.



**Markus Seiler**

1. Austria (with Katharina Daxkobler), in Lang / Schuch / Staringer (eds.), Tax Rules in Non Tax Agreements, forthcoming.
2. Direkte Steuern (with Sebastian Pfeiffer), in Eilmannberger / Herzig (eds.), Jahrbuch Europarecht 2011, 2012.
3. Persönliche und sachliche Abkommensberechtigung in den österreichischen DBA (Art 1, 2 und 4 OECD-MA) (with Prof. Claus Staringer), in Lang / Schuch / Staringer / Pistone, Die österreichische DBA-Politik – Das österreichische Musterabkommen, forthcoming.



**César Alejandro Ruiz Jiménez**

1. „Fair Trial Rights on Taxation: The European and Inter-American Experience“ in Kofler, Georg; Poiares Maduro, Miguel and Pistone, Pasquale (eds.), Human Rights and Taxation in Europe and the World, IBFD 2011.



**Max Sedlacek**

1. Diskriminierungsverbote und Verständigungsverfahren Art 24 und 25 OECD-MA, in Lang / Schuch / Staringer / Pistone, Die österreichische DBA-Politik, Das österreichische Musterabkommen, forthcoming.





**Karin Simader**

1. Dachbodenausbau ist kein selbst hergestelltes Gebäude – Veräußerung steuerpflichtig! VwGH 25.04.2012, 2008/13/0128, ecolex 2012, 643.



**Karoline Spies**

1. Umsatzsteuerbares innergemeinschaftliches Verbringen von neuen Fahrzeugen durch Privatpersonen?, ecolex 2011, 1055.
2. Verbringung von neuen Fahrzeugen durch Privatpersonen (with Kasper Dziurdz), ÖStZ 2011, 578.
3. Tagungsbericht zum IFA Kongress 2011 in Paris (with Sebastian Bergmann / Veronika Daurer / Martina

Gruber / Oliver-Christoph Günther / Meliha Hasanovic / Martin Lehner / Nicole Tüchler), ÖStZ 2011, 610.

4. EuGH zu Gesellschaftsteuer bei Verlustübernahme: nicht Form, sondern Zeitpunkt entscheidend, ecolex 2012, 256.
5. SWI-Jahrestagung: Behandlung von Verlustvorträgen bei Wegzug einer natürlichen Person (with Meliha Hasanovic), SWI 2012, 224.
6. Einkünftezurechnung im DBA-Recht und Betriebe gewerblicher Art von Körperschaften des öffentlichen Rechts, in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im internationalen Steuerrecht, forthcoming.
7. SWI-Jahrestagung: Periodenübergreifende Doppelbesteuerung (with Meliha Hasanovic), SWI 2012, forthcoming.
8. Influence of International Mutual Assistance on EU Tax Law, Intertax 2012, forthcoming.



**Marlies Steindl**

1. Einkünftezurechnung und Missbrauch von Gestaltungsmöglichkeiten, in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, Linde, Vienna, 2012, 47.

2. Keine Unionsrechtswidrigkeit von Kammerumlagen, ecolex 2011, 951.
3. BFH-Rechtsprechungsübersicht I (with Katharina Daxkobler / Meliha Hasanovic / Ina Kerschner), ecolex 2011, 1047.
4. BFH-Rechtsprechungsübersicht-II-Abzugsfähigkeit der durch Anteilsvereinigung verursachten Grunderwerbsteuer (with Katharina Daxkobler / Meliha Hasanovic / Ina Kerschner), ecolex 2011, 1151.
5. DACH Steuer-Kongress 2011: Das österreichische Konzept der Auslandsverlustverwertung in der Wirtschaftskrise, Der Schweizer Treuhänder 2011, 1067.
6. SWI-Jahrestagung: Montage und Montageüberwachung als abkommensrechtliche Betriebsstätte (with Theresa Stradinger), SWI 2011, 15.
7. SWI-Jahrestagung: Auswirkungen des DBA Großbritannien auf die Wegzugsbesteuerung (with Theresa Stradinger), SWI 2012, 162.
8. „Conference on „Improving VAT/GST – designing a simple and fraud-proof tax system“, (with Raffaele Petruzzi and Sebastian Pfeiffer), IBFD Tax News Service 2012.
9. KEST-Befreiung für Outbounddividenden – Die Neufassung des § 94 EStG (with Christof Wörndl), ÖStZ 2012, 155.
10. Steuerliche Behandlung der Bezugsrechtsveräußerung (with Daniel W. Blum), RdW 2012, 371.
11. Nutzungseinlagen und zinslose Konzerndarlehen, in Lang / Schuch / Staringer / Storck (eds.), Aktuelle Fragen der Konzernfinanzierung, forthcoming.



12. Steuerfragen von Share for Share -Deals, in Lang / Schuch / Staringer / Storck (eds.), Aktuelle Fragen des Unternehmenskaufs, forthcoming.
13. UFS verneint Einbringung in eine nach dem Einbringungsstichtag gegründete GmbH, ecoloex 2012, 732.



**Marion Stiastry**

1. National Report Austria, in Lang / Schuch / Staringer (eds.), Tax secrecy and tax transparency – the relevance of confidentiality in tax law, forthcoming.
2. Unternehmenserwerb und Gruppenbesteuerung (with Josef Schuch), in Lang / Schuch / Staringer (eds.), Aktuelle Fragen des Unternehmenskauf, forthcoming.
3. Dienstnehmereinkünfte in den österreichischen DBA (Art 15, 16, 18, 19 und 20 OECD-MA) (with Pasquale Pistone), in Lang / Schuch / Staringer (eds.), DBA-Politik Österreich, forthcoming.
4. Auswärtige Berufsausbildung eines verheirateten Kindes mit eigenem Hausstand, ecoloex 2011, 1155.



**Theresa Stradinger**

1. SWI-Jahrestagung: Montage und Montageüberwachung als abkommensrechtliche Betriebsstätte (with Marlies Steindl), SWI 2011, 15.
2. SWI-Jahrestagung: Auswirkungen des DBA Großbritannien auf die Wegzugsbesteuerung (with Marlies Steindl), SWI 2012, 162.
3. Das Poolkonzept im Bereich der Forschung und Entwicklung (with Alfred Storck), in Bernegger / Rosar / Rosenberger (eds.), Handbuch Verrechnungspreise, 2nd edition, Linde, Vienna, 2012, 475.
4. Verrechnungspreismethoden und deren Anwendung in der Praxis im Überblick (with Werner Rosar) in Bernegger / Rosar / Rosenberger (eds.), Handbuch Verrechnungspreise, 2nd edition, Linde, Vienna, 2012, 59.
5. Einkünftezurechnung bei Künstlern und Künstlergesellschaften im DBA-Recht, in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, Linde, Vienna, 2012, 241.

6. Cash Pooling (with Alfred Storck), in Lang / Schuch / Staringer (eds.), Aktuelle Fragen zur Konzernfinanzierung, forthcoming.



**Elisabeth Titz**

1. Die Wirkungsweise des § 10 Abs 7 KStG im System der Beteiligungsertragsbefreiung (with Christoph Marchgraber), ÖStZ 2011, 373.



**Nicole Tüchler**

1. Tagungsbericht zum IFA Kongress 2011 in Paris: (with Sebastian Bergmann / Veronika Daurer / Martina Gruber / Oliver Christoph Günther / Meliha Hasanovic / Martin Lehner / Karoline Spies), ÖStZ 2011, 610.



2. Foreign Tax Credit – Is a Carry-forward Obligatory? (with Veronika Daurer), forthcoming.



**Elena Variychuk**

1. Consolidated Groups of Taxpayers: A New Concept in Russian Tax Law, Bulletin for International Taxation 2012, 100.
2. The impact of the OECD and the UN Model Conventions on Russian Tax Treaties, in Lang / Pistone / Schuch / Staringer (eds.), The impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties, 2012, 915.
3. The new Russian Transfer Pricing Law, Bulletin for International Taxation 2011, 640.
4. Can Intra-Group Service Arrangements and Cost-Contribution Agreements Work in Russia, in Lang / Pistone / Schuch / Staringer / Storck / De Broe / Essers / Kemmeren / Vanistendael (eds.), Tax Treaty Case Law around the Globe -2011, 2011, 223.

## Doctoral Studies

Only a few doctoral candidates are admitted to our Institute each year. It usually takes these candidates two to four years to complete their doctoral theses. In the academic year 2011/2012, three doctoral theses were approved at our Institute.

### Recently approved doctoral theses:

- Dr. Thomas Ecker: A VAT/GST Model Convention
- Dr. Kasper Dziurdz: Kurzfristige Arbeitnehmerüberlassung im Internationalen Steuerrecht
- Dr. Christian Massoner: Konsolidierung im Rahmen der Common Consolidated Corporate Tax Base (CCCTB)



## Academic Awards

We are very proud that members of our Institute received academic awards in the academic year 2011/2012: Dr. Sabine Dommes and Dr. Katharina Kubik received the Wolfgang Gassner Wissenschaftspreis for their doctoral theses "Pensionen im Recht der Doppelbesteuerungsabkommen" and "Der Trust im Steuerrecht". Dr. Katharina Kubik and Oliver-Christoph Günther received the Deloitte Award 2011 for the doctoral theses "Der Trust im Steuerrecht" and for the master theses "Application of Double Taxation Conventions to Sovereign Wealth Funds", respectively. Dr. Katharina Kubik and Dr. Sabine Heidenbauer received the Kathrein Privatbank Stiftungspreis 2012 for their doctoral theses "Der Trust im Steuerrecht" and "Charity Crossing Borders: Fundamental Freedoms' Impact on Charity and Donor Taxation in Europe", respectively. Dr. Thomas Ecker received the Maurice Lauré Prize 2012 for his doctoral theses "A VAT/GST Model Convention". Dr. Daniela Hohenwarther-Mayr received the „Hertha Firnberg Scholarship for post docs“.



## Tax Lunch Talks

In the academic year of 2011/2012, we again organized "Tax Lunch Talks". These events aim at encouraging interaction and cooperation between the research staff and guest researchers of the Institute and the LL.M. students. These regular meetings begin with a short lecture by an LL.M. student on recent

developments in tax law in his or her home country. This talk is followed by a small lunch reception, so that the LL.M. students and the researchers have an opportunity to get in touch with one another on a more informal basis. 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 the future.



### Speakers and Topics of the Tax Lunch Talks

- Karri Nieminen: Taxation in Finland
- Maryte Zaburaite: Taxes in the United Kingdom: trends over past 30 years and today
- Monica Tiuba: Transfer Pricing in Brazil
- CA Nilesh M Kapadia: Taxation in Mauritius
- Klaus Bieberach: Understanding the Panamanian Tax Treaty Policy
- Andrea Brignoli and Maurizio Di Salvo: Italian Austerity Package – Italian Exit Tax – European Attraction Regime
- Alexia Kardachaki: Tax Changes in the Light of the Crisis (Greece)
- Stepan Karas: Tax Response to the Budgetary Crisis in the Czech Republic
- Gaby Valencia: Taxation of Non-residents in Mexico





## Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and theses with colleagues and professors. At the Institute for Austrian and International Tax law we have established the format "Round Table", which gives researchers the possibility to discuss their research results in an informal but organized way. To this end, a draft paper has to be 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 and is usually very lively. The author of the paper profits from the input received and the new perspectives on his topic, which enables his/her to develop his/her ideas further.

At the Institute for Austrian and International Tax Law we are in the fortunate position that we can also discuss our ideas with visiting professors and guest researchers from all around the world. Furthermore, our guests generally use the opportunity as well 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 dealing and opinions on how to deal with international tax issues.

## 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 excellent foreign researchers 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 2011/2012, in our LL.M. program in International Tax Law about 40 during the entire academic year. Furthermore, in the academic year 2011/12, we are very proud that we could host 37 guest researchers from 20 different countries, who stayed in total for 112 months 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.





#### Ernst Mach 2011/12

- SANECKA Katarzyna, Poland: "Comparison of solutions and tax law systems in relation with transfer pricing for different countries regarding Polish tax Law. Background of international tax law"
- BIENKOWSKA Ewa, Poland: "Tax Incentives for Technology Transfer to least developed countries- Implementation of Article 66.2 of the TRIPS Agreement"
- LASINSKI-SULECKI Krzysztof, Poland: "The impact of associated enterprises on tax base and customs valuation. Comparative analysis of arm's length principle, formulary apportionment, open market value and transfer pricing under customs law."
- JAIN Saurabh, India: "Effectiveness of the Beneficial Ownership Test in Conduit Company Cases"
- MARTINENGO Stefania, Italy: "The abuse of law in tax law: general principle of EU system or interpretative standard? A study from the ECJ's case law to the experiences of Italy, Germany and Austria."
- PANTAZATOU Katerina, Greece: "The appropriate mode of governance for direct taxation in times of austerity and prosperity / The harmonization of corporate taxation as a factor in the process of European Integration"
- VINTRAS Barbara, Belgium/France: "European Union law and tax incentives for activities of general interest. Issues and prospects in light of the situation of universities"

#### Researchers on other funds

- VUKCEVIC Ilija, Montenegro: "Impact of the case law of ECJ in the area of direct taxation – compatibility of Montenegro direct tax system with fundamental freedoms"
- PREJS Ewa, Poland: "Tax Treaty Case Law"
- YUAN Diya, China: "International tax law, tax avoidance and international double taxation"
- TANG Liming, China: "International Perspectives on the trends of China's tax law reforms"
- WANG Wenting, China: "The development and application of tax law interpretation in China"
- ALMUDÍ CID José Manuel, Spain: "International Taxation of Hybrid Financial Instruments"
- SEMERAD Pavel, Czech Rep.: „Die Wirksamkeit der Steuer auf Mineralöle“
- BUITRAGO DIAZ Esperanza, Colombia: "Taxation and soft law"
- DE HEER Peter, Netherlands: "PhD research on no and low tax jurisdictions. Analysis of complications arising from tax treaties concluded with such jurisdictions. Recommendations to improve the OECD Model Tax Convention"

- CALLEJA BORG Jeanette, Malta: "Cross-border group loss relief"
- GOVIND Sriram, India: "The Rule of Force of Attraction in Article 7 of the UN Model"
- MASTELLONE Pietro, Italy: "International Tax Cooperation, especially focused on the exchange of information, cross-border assistance in tax collection and taxpayer's protection"
- CHENG Dan, China: "The individual income tax treaty"
- CECIONI Pietro, Italy: "Abuse of tax law from a comparative perspective"
- SMOTER Karol, Poland: "tax legal aspects of the free movement of goods in the European Union Law"
- NOWAKOWSKI Marcin, Poland: "International tax issues of cross-border mobility between People's Republic of China and European Union"
- LAMENSCH Marie, Belgium: "VAT on e-commerce"
- KOCIS Michal, Slovak Rep.: "Legal aspects of preventing double taxation and tax evasion"
- DEÁK Daniel, Prof., Hungary: „Bankenabgabe und Populismus in der Steuerpolitik“
- ORTEGA Juan, Mexico: "Interpretación de los convenios para evitar la doble imposición, desde la perspectiva mexicana" (intepretation of double taxation treaties from Mexican point of view)
- HAMBRE Anna-Maria, Sweden: "Public Access and Secrecy in Tax Administration – The Balance of Interests Between Transparency and Privacy in Tax Administration"
- WEGENER JESSEN Pernille, Denmark: "Eco-Taxation and State Aid"
- DE BRITO MACHADO Segundo Hugo, Brazil: "The restitution of indirect taxes in Europe"
- SOLILOVA Veronika, Czech Rep.: "Transfer pricing of Multinational Enterprises"
- KOZIELEWICZ Jacek, Poland: "Taxation on securitization transactions in International Tax Law"
- MÜLLER Peter, Germany: „Die Zukunft der europäischen Unternehmensbesteuerung unter besonderer Berücksichtigung der europäischen Rechtsprechung“
- CAO Runqing, China: "Research on Tax of Indirect Transfer of Shares"
- CHEN Zoe Ruoyi, China: "The OECD approaches of attributing profits to permanent establishments for reference – Taking multinational financial institutions for example"
- APOSTOLIDOU Eleni, Greece: "The fiscal aspects of the adoption of a Federal Constitution in Cyprus"
- HODŽIC Sabina, Croatia: "Issues relating to International Taxation with special regard to Union law"



## Ernst Mach Grants

The Austrian agency for international mobility and cooperation in education, science and research (OeAD-GmbH) and the Centre for International Cooperation & Mobility (ICM) on behalf of and financed by the Austrian Federal Ministry of Science and Research (BMWF) awarded Ernst Mach Worldwide Grants to graduates from all countries for a research period (one to nine months) in Austria. Since October 2010, the Institute for Austrian and International Tax Law is regularly hosting Ernst Mach Fellows. They are doing research in international tax law and are involved in our conferences, as well as discussing their research projects with us.



## Outgoing Researchers

Prof. Michael Lang gave lectures at the University of St. Gallen, at the Central University of Finance and Economics (CUFE) in Beijing, at the Wuhan University, at the Hongkong University and at the University of Lodz. Moreover, Prof. Michael Lang held speeches at the Tax Academy of Singapore, at IBFD in Amsterdam as well as at the Annual International Taxation Conference 2012 in Malta.

Prof. Josef Schuch gave lectures at the Ph.D. Program at the Center for Doctoral Studies in Business of the University of Mannheim, and held speeches at conferences in Brussels, Bratislava, Cyprus, London and Zurich.

Prof. Pasquale Pistone gave lectures at the Universities of Barcelona (Spain), Bari (Italy), Ekaterinburg (Russia), European University Institute (Italy), Foggia (Italy), Leuven (Belgium), Liege (Belgium), Lisbon (IFS and UL, Portugal), Milan (Italy), Naples II (Italy), Neuchâtel (Switzerland), Palermo (Italy), Uppsala (Sweden). Furthermore, he was speaker at international conferences in Aarhus (Denmark), Amsterdam (Netherlands), Ekaterinburg (Russia),

European University Institute (Italy), Istanbul (Turkey), Lausanne (Switzerland), Lisbon (Portugal), Luxembourg (University of Luxembourg), Milan (Italy), Neuchâtel (Switzerland), Pescara (Italy) and Tilburg (Netherlands), and also gave a speech at the Conference of the European Association of Tax Professors (EATLP), held in Uppsala (Sweden).

In cooperation between Mendel University and the Institute for Austrian and International Tax Law, two international project workshops were held in Brno, Czech Republic.

The aim of the workshops was to strengthen research cooperation between both academic institutions. The first workshop took place on September 7 and 8, 2011. Prof. Danuse Nerudova welcomed Prof. Dr. Michael Lang and the DIBT (Doctoral program in International Business Taxation) collegiates and introduced them the research that was carried out by Ph.D. collegiates at Mendel University. The second workshop took place on May 17, 2012. In that occasion Prof. Dr. Pasquale Pistone delivered a lecture on Good Tax Governance, two joint research papers were presented and finally the eight DIBT collegiates presented their Ph.D. research topics.



The Institute for Austrian and International Tax Law was able to further strengthen its cooperation with universities of the People's Republic of China. In February 2012, an Austrian delegation travelled to the People's Republic of China in order to participate in various academic events that have been organized together with the Peking University (PKU), the University of Hong Kong (HKU), the Central University of Finance and Economics (CUFE) and the Wuhan University. Amongst the involvement in teaching activities, the Austrian delegation also participated in conferences such as the "4th Sino-Austria Tax Law Forum" held at CUFE or the conference on „Policy and Case Studies: EU and International Tax Law Perspectives" held in Wuhan. In Hong Kong the conferences' topic was "The European Union and Greater China: Understanding the Fundamentals of the New Taxation Relationship". Hong Kong was also the place where the first Asian Alumni Meeting of graduates of the LL.M-Programme took place.

This series of events was a continuation of various research projects that already started in November 2008. The involved institutions could further improve their consistent and sustainable research cooperation and were able to intensify the network between Europe and the People's Republic of China.

The project was mainly funded by Eurasia-Pacific Uninet.

Young scholars from the Institute are also enabled to visit academic institutions in the area of tax law all over the world. During the last year, research and teaching associates have visited universities, Uppsala (Sweden), Melbourne (Australia), Santiago de Chile (Chile) the OECD in Paris (France) and Florida. The numerous visits of 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.

Period	Research Associate	Visited Institution
07-12/2011	Veronika Daurer	Uppsala University (Sweden)
10/2011	Marlies Steindl	Mendel University (Brno, Czech Republic)
09-10/2011	Elke Aumayr	Monash University (Melbourne, Australia)
09-10/2011	Christoph Marchgraber	Monash University (Melbourne, Australia)
09-10/2011	Elisabeth Titz	Monash University (Melbourne, Australia)
09-11/2011	Karin Simader	Universidad de los Andes (Santiago de Chile, Chile)
09/2012	Sebastian Pfeiffer	OECD (Paris, France)
03/2012	Theresa Stradinger	Levin College of Law, University of Florida (Gainesville, Florida)
01-02/2012	Veronika Daurer	Monash University (Melbourne, Australia)
01-02/2012	Nicole Tüchler	Monash University (Melbourne, Australia)

### Visiting Professor

Prof. Michael Lang was Visiting Professor at Georgetown University in January, 2012





## Involvement in International Academic Institutions

Prof. Michael Lang is the 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 OECD Advisory Group on the OECD Model Convention in Paris and of the EU Tax Task Force of CFE (Confédération Fiscale Européenne), a member of the Scientific Advisory Council as well as of the Board of the Deutsche Steuerjuristische Gesellschaft and a member of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants and is a member 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 International Bureau of Fiscal Documentation (IBFD).

Prof. Pasquale Pistone is a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation and a member of the Junge Kurie of the Austrian Academy of Sciences.





## Book Series, Tax Journals

In the academic year 2011/2012, many books were written or edited by the professors of our Institute, most of which were published by the IBFD, Linde, LexisNexis, Cambridge University Press and Kluwer publishing houses. 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 "Series on International Taxation" presently comprising of 73 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 22 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 member of the editorial board of *Intertax* and of *Diritto e Pratica Tributaria Internazionale*. Furthermore, he is also a member of the scientific board 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 among the members of the scientific board of the *Russian Yearbook on International Tax Law*, published for the first time in 2009. Prof. Michael Lang and Prof. Pasquale Pistone are members 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 series Editions of Kluwer.

## 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. Each semester we provide all our students free of charge – with the support of the Linde publishing house – a guide about content and organizational details of all the courses we offer. Nine years ago, we started to build up a database on our students, in order to give them as much information as possible, and to stay in touch with them after they graduate. In addition, we provide approximately 6,000 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 a 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 presentations of our research results and to discuss them with us.

## Tax and Ethics

This year we had also a second series of lectures on the general topic "taxes and ethics". The lectures caused huge interest in the scientific community, tax administration and practitioners.

- Prof. David Rosenbloom, *Finanzverwaltung und Beratung – Durchlässigkeit oder Unvereinbarkeit?*
- Hubert Woischitzschläger *Horizontal Monitoring (zeitnahe Betriebsprüfungen) – Erste Erfahrungen in der Praxis*

## Management and Ethics

In 2009, our Institute launched a series of talks at the WU focusing on management and ethics. Renowned managers from the business community talked about their personal ethical attitudes and how to meet the challenges resulting from applying outstanding ethical standards in everyday business life and how to make presumably difficult decisions. The WU staff and guests of our Institute who attended the talks greatly appreciated the opportunity for subsequent discussions with the managers. Speakers in the academic year 2011/2012 were Josef Pröll and Johannes Leitner. The talks were chaired by the chief-editor of "Die Furche", Claus Raitan.



## CEE Vienna International Tax Law Summer School

In July 2012, we organized the CEE Summer School on International Tax Law for the fourth time, which took place at our Institute. This program comprises a 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 we could once again offer all selected full-time students free participation in the program. Receptions are organized to encourage contacts between students, lecturers and renowned partners from the business community.



## Seminars for Practitioners

### Tax Treaty Courses

We held seminars on tax treaty law (January, 2012, July, 2012), in which we shared our knowledge and experience with practitioners during courses lasting from three to six days, making use of the specialization of our research staff in international tax law.

For the second time we successfully held a three-day Online Course with practitioners in India in the framework of our ongoing cooperation with the Foundation for International Taxation (FIT). Pre-recorded lecturing modules were supplemented by interactive live-sessions, where our professors discussed the case studies in depth with the Indian students via videoconferencing facilities. The feedback we received was very enthusiastic and we are looking forward to offering more online courses in order to meet the ever-increasing demand in this field.



From November 3 – 5, 2011 we hosted a group of professionals from the ICAI – The Institute of Chartered Accountants of India at our Institute for a tailor-made seminar on the Practice of Double Tax Treaties in Case Studies – Fundamentals and Current Issues connected with the Application of DTTs. The lectures were held by our research staff.

### 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 center's research staff, which is made up 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.



## Contacts with Academics and Practitioners from around the World

During the academic year 2011/2012, we took many opportunities to show academics and practitioners all over the world that our research facilities are open to them. We invited participants in OECD seminars for tax treaty negotiators to cocktail receptions at our Institute to show them the library and inform them about our research and teaching activities.

On March 21, 2012 we hosted a working lunch for Corporate Tax Directors of the Chamber of Commerce at our Institute. Prof. Alfred Storck delivered a speech on "Recent Developments in Corporate Tax Planning".





#### IMPRINT

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