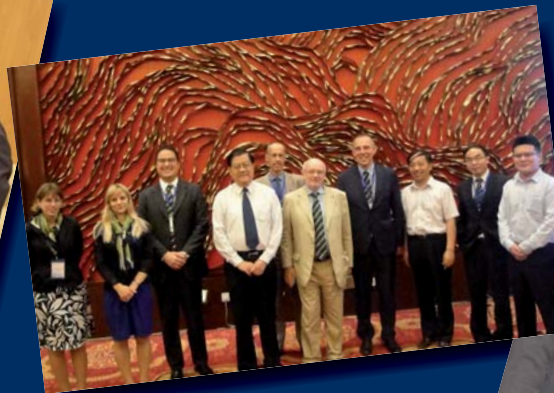




Institute for Austrian and  
International Tax Law **Vienna**

# Report of the Academic Activities

2013/14



# WU

WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS



# 1

## PREFACE



This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2013/14, which started on October 1, 2013 and ended on September 30, 2014. It was a very successful year for our Institute and for the team as a whole.

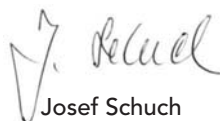
The Institute for Austrian and International Tax Law is among the largest academic institutions in the world carrying out research and teaching about tax law. We are proud to be part of WU (Vienna University of Economics and Business). To a large degree, we are financed by WU as well as by the Austrian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

  
Michael Lang

  
Alexander Rust

  
Josef Schuch

  
Claus Staringer

  
Pasquale Pistone

  
Alfred Storck

  
Jeffrey Owens

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## STAFF

### Professors:

Prof. Michael Lang  
 Prof. Alexander Rust  
 Prof. Josef Schuch  
 Prof. Claus Staringer  
 Prof. Pasquale Pistone  
 Prof. Alfred Storck

### Director of the WU Global Tax Policy Center:

Prof. Jeffrey Owens

### Senior Lecturer:

Prof. Helmut Loukota

### Administrative Director:

Maria Sitkovich-Wimmer

### Post Doctoral Research Associates:

Dr. Daniel W. Blum

Dr. Kasper Dziurdz  
 Dr. Daniela Hohenwarther-Mayr  
 (Hertha Firnberg Research Associate)  
 (currently on maternity leave)  
 Dr. Christoph Marchgraber  
 Dr. Karoline Spies  
 Dr. Rita Szudoczky

### Research and Teaching Associates:

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 Anna Binder  
 Bret N. Bogenschneider (DIBT Collegiate)  
 Nathalie Bravo (DIBT Collegiate)  
 Francesco Cannas (DIBT Collegiate)  
 Theo Capriles (DIBT Collegiate)  
 Daniel Fuentes (DIBT Collegiate)  
 Eline Huisman  
 Rita Julien  
 Ina Kerschner  
 Petra Koch  
 Jasmin Kollmann  
 Na Li (DIBT Collegiate)  
 Lukas Mechtler

Nikolaus Neubauer (PwC-Research Project Associate)  
 Elisabeth Pamperl  
 Marta Pankiv (DIBT Collegiate)  
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 Erik Pinetz  
 Nadine Oberbauer (currently on maternity leave)  
 Alessandro Roncarati (DIBT Collegiate)  
 Ricardo Augusto Gil Reis Rodrigues (DIBT Collegiate)  
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 Erich Schaffer  
 Markus Seiler  
 Maryte Somare (Doppler Laboratory Research Associate)  
 Marion Stiašny  
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 Elena Variychuk (DIBT Collegiate)  
 Michael Wenzl (PwC-Research Project Associate)  
 Viktoria Wöhrer (Doppler Laboratory Research Associate)  
 Alexander Zeiler (Doppler Laboratory Research Associate)



### **Adjunct Faculty:**

Dr. Hans-Jürgen Aigner  
Dr. Peter Baumgartner  
Horst Bergmann  
Dr. Thomas Ecker  
Prof. Cliff Fleming  
Dr. Katharina Fürnsinn  
Judith Herdin-Winter  
Matthias Hofstätter  
Prof. Heinz Jirousek  
Dr. Christian Kaeser  
Dr. Dieter Kischel  
Prof. Eleonor Kristoffersson  
Roland Macho  
Dr. Lisa Paterno  
Dr. Patrick Plansky  
Dr. Gernot Ressler  
Dr. Sabine Schmidjell-Dommes  
Prof. Luis Edoardo Schoueri  
Prof. Edoardo Traversa  
Dr. Elisabeth Titz  
Prof. Gerald Toifl  
Prof. Werner Wiesner

### **Research and Documentation Center:**

Lisa Fichtinger (from February 2014)  
Florian Greil (until February 2014)  
Pavol Malo (from February 2014)  
Max Sedlacek  
Dragana Todorovic (until February 2014)

### **Tutors:**

Fall Term:  
Benedikt Hörtenhuber, Petra Hondl, Christine Jurenich, Florian Laure, Thomas Pillichshammer and Moritz Scherleitner

Spring Term:  
Markus Bernhart, Martin Gaich, Oliver Fluch, David Orzechowski, Anton Pöckl and Florian Zauner

### **Administrative Staff:**

Gabriele Bergmann  
Glen Dalton  
Raquel Eason (from October 2013)  
Verena Egger (until May 2014)  
Cornelia Felbinger (from November 2013)  
Belinda Haid (until October 2013)

Michaela Haider (from August 2014)  
Nicole Lenek (from November 2013)  
Julia Macrory (from June 2014)  
Bojana Makuljevic  
Ana Merloiu (until June 2014)  
Kristin Mothes (from September 2014)  
Kristina Pegg (from July 2014)  
Renée Pestuka  
Hedwig Pfanner (from May 2014)  
Patrick Renner (until August 2014)  
Ulrika Sundin Speer (from November 2013)  
Lisa Steiner (from July 2014)  
Christine Wiesinger (until August 2014)

### **New Professor: Alexander Rust**

On June 1, 2014 the Institute for Austrian and International Tax Law was given the opportunity to further expand its team of professor: Alexander Rust, who earlier was a full professor at the University of Luxemburg and teaching at New York University and previously doing research at the University of Munich and the Max Planck Institute, was appointed by the Rector of WU as Full Professor for International Tax Law. The appointment was based upon a unanimous proposal of the selection committee. The Institute is extremely happy and proud that a person of Professor Rust's stature, a leading and internationally recognized expert in the field of tax law, is now doing research and teaching at WU.



# TEACHING

## Teaching Activities in the Regular Program

The basic course "Introduction to Tax Law" is mandatory for most students in the regular program at our university. The Institute for Austrian and International Tax Law offers this course and organizes the exams. The course is offered in German as well as in English. In the academic year 2013/14, about 1295 students took the exams in this course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After "Introduction to Tax Law", students have to take "Basic Topics in Tax Law" on individual and corporate tax law, VAT and procedural law. The mandatory program ends with "Advanced Topics in Tax Law", which is a seminar on selected recent tax issues dealt with by domestic, foreign, national or international courts or tax authorities. Those students who want to specialize further may decide to take European tax law 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. Every student is required to write a bachelor's thesis. Each semester the Institute provides two main topics which are divided into 15 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 three mandatory courses in tax law: In "Corporate Tax Law" the students gain a deeper knowledge regarding the specificities of 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 2013/14, we had lectures on "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 of St.Gallen, Switzerland), "Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries" (Dr. Peter Baumgartner, former director of SwissHoldings, Switzerland), "Das brasilianische Steuersystem: Würdigungen & Probleme einer umfangreichen Steuerverfassung" (Prof. Luís Eduardo Schoueri, São Paulo University, Brazil), "Issues in U.S. International Tax Law and Policy" (Prof. Joseph Clifton Fleming, Brigham Young University, USA), "Selected Issues in European Tax Law" (Prof. Edoardo Traversa, Université catholique de Louvain, Belgium) and "VAT developments in Europe" (Prof. Eleonor Kristoffersson, Örebro University, Sweden). 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 Austria – Netherlands treaty), "Business Tax Law", in which students take part in a fictitious court case through role play, "Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies", in which all students work on complex case studies, or "Tax Compliance".





WU's new Master Program in Taxation and Accounting was developed by our Institute in close cooperation with other departments of WU. It 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 from "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 in either master program is required to prepare a master's thesis in which the student has to demonstrate his or her 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.



### Tax Law Courses

Course	Number of Students in 2013/14
Introduction to Tax Law (in 4 courses)	1295
Basic Topics in Tax Law (in 25 courses)	720
Seminar on Advanced Topics in Tax Law (in 6 courses)	623
Tax Treaty Law (in 2 courses)	249
Basics on Business Tax Law (in 2 courses)	244
Reorganization Tax Law	33
Seminar on Recent Corporate Tax Law Issues (in 2 courses)	47
European Tax Law	11
PwC-WU Seminar on European and International Tax Law (in 2 courses)	32
Simulated Tax Treaty Negotiations (in 2 courses)	23
Brazilian Tax System	30
Issues in U.S. International Tax Law and Policy	58
Selected Issues in European Tax Law	41
VAT Developments in Europe	22
Jurisprudential Perspectives of Taxation Law	30
Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries	33
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies	27
Transfer Pricing in International Companies – Selected Issues with Case Studies / Court Decisions	17
EU Tax Policies regarding Direct Taxation	30
Transfer Pricing	22
Finance Criminal Law	62
Austrian International Tax Law	15
Common Tax Law	30



## TEACHING

### Visiting Professor

During the academic year 2013/14 Professor Edoardo Traversa (Université Catholique de Louvain, Belgium) was Visiting Professor at our Institute. He taught courses on "Selected Issues in European Tax Law" and "European Tax Law". In his inaugural lecture, which took place on November 21, 2013, he spoke about "Tax incentives and territoriality: reassessing the ECJ case-law in the light of the principles of federalism and sound tax policy".

### Books for Students

Our Institute provides materials accompanying most of these courses and giving guidance to students. In September 2014, we published the fourteenth edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer. The third edition of the book "Introduction to European Tax Law on Direct Taxation" which was published by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer as well as the book "Introduction to Double Taxation Conventions" of Prof. Michael Lang, which was also translated into Spanish and published in Latin America. In April 2014, we published the first edition of our book "Praxisfälle Steuerrecht" edited by Dr. Kasper Dziurdz.

## Special Activities Offered to Students

### EUCOTAX

Every year six of the best students of our Institute participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Panthéon-Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (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), Zürich (Universität Zürich), Edinburgh (University of Edinburgh) and Vienna (WU). In the academic year 2013/14, the EUCOTAX conference was held in Paris from April 10 to 17, 2014. The general subject was "Fairness and Taxation". Prof. Michael Lang, Ina Kerschner and Marion Stiastry supported and supervised our students (Maria Hofer, Elisabeth Höltschl, Florian Bachmann, Eva-Maria Kienleitner, Edith Lebenbauer and Olga Ovadias). These students were selected in June 2013 after which they started to write their theses in English. During the fall term 2013/14, a special seminar was organized in order 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. The students also presented and discussed the research results with tax experts from EY-Vienna. Finally, the students participated in workshops and presented the results of their master's theses in Paris.



#### **Topics of the EUCOTAX Master's Theses 2013/14:**

1. Fairness Between Low-Income and High-Income Earners
2. Fairness and Taxation of Different Types of Income in Austria
3. Fairness and Anti-avoidance Measures
4. Fairness in Procedural Tax Law
5. Fairness in Allocating Taxation Rights between Source and Residence States
6. Fairness and Taxation of Residents and Non-Residents

### **Moot Court on European and International Tax Law 2013/2014**

In 2014, we again took part in the Moot Court Competition on European and International Tax Law, which is organized by the Catholic University of Leuven (Belgium). The competition was held from March 2 to March 9, 2014 in Leuven. Our team reached the second place out of 16 universities. Moreover, the team was awarded prizes for the best overall pleadings and for the best written memorandum on behalf of the applicant. 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 Erich Schaffer supported and supervised our students (Gabriel Gnießer, Adam Horváth, Stefanie Miklos, Dragana Todorovic). 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 2014/15 student team was selected in June 2014.

### **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 Stefan Gruber, Maximilian Hammerschnied, Jakob Kleinschuster, Marijana Marijic, Stefanie Vonbank and Victoria Vonbank for the fall term and to Alfred Auner, Anna Derfler, Nicole Forte, Franz Iglseeder, Michaela Schrottenbacher and Markus Tilzer for the spring term. We officially announced the winners at our semester closing, organized in cooperation with BDO Austria GmbH.

- BDO Semester Closing Fall Term 2013/2014: January 23, 2014
- BDO Semester Closing Summer Term 2014: June 26, 2014

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

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

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



## TEACHING

of the best thesis was selected to take part in the Young Tax Professional of the Year program taking place in Amsterdam and, furthermore, was invited to participate in the 2014 IFA congress in Mumbai. This year's best thesis was written by Christina Kerekes, whom we would like to congratulate wholeheartedly.

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

### Semester Opening, Semester Closing, Master Welcome

With more than 25,000 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. Each 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 upcoming 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).

#### Semester Opening:

- October 16, 2013
- March 12, 2014

#### Semester Closing:

- January 23, 2014
- June 26, 2014

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.

#### Master Welcome Reception

##### "Business Law":

- February 13, 2014

#### Master Welcome Reception

##### "Taxation and Accounting":

- October 18, 2013

### 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 2013/14:**

*October 14, 2013:*

- Frederike Grube (Supreme Tax Court Germany): Subjective Elements in VAT-Law
- Dr. Jutta Menninger (PwC Germany): Immaterielle Wirtschaftsgüter – Nationale und internationale steuerliche Regelungen

*November 11, 2013:*

- Prof. Dr. Andreas Musil (University of Potsdam): Treaty Override als Dauerproblem des Internationalen Steuerrechts
- Dr. Moritz Glahe (PwC Germany): Transfer Pricing, the ECJ and the Allocation of Taxing Rights

*January 20, 2014:*

- Jörg Schwenker (National Chamber of Tax Accountants Germany): Die steuerrechtlichen Regelungen des Koalitionsvertrages zwischen CDU und SPD
- Frederik Boulogne (PwC The Netherlands): Recent Proposed Amendment of the Parent-Subsidiary Directive

*March 17, 2014:*

- Prof. Dr. Marc Desens (University of Leipzig): Die geplanten Änderungen bei der Mutter-Tochter-Richtlinie
- Georg Zehetmayer (PwC Austria): Unilaterale BEPS-Maßnahmen: § 12 Abs 1 Z 10 KStG im Lichte des internationalen Steuerrechts

*April 28, 2014:*

- Prof. Dr. Michael Droege (University of Mainz): Die Zukunft des europäischen Stiftungssteuerrechts
- Niels Winther-Sorensen (PwC Denmark): Withholding Tax on Dividends and Interest Payments

*May 26, 2014:*

- Prof. Dr. Michael Lang (WU Vienna): "The OECD-proposal for a tax treaty GAAR"
- Dr. Richard Jerabek (PwC Austria): Recent Developments of the CJEU Case Law in the Field of Exit Taxation

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# TEACHING

## KPMG-WU Workshop on Corporate Tax Law

In October and December 2013 and in March and May 2014, 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 coming academic year.

### **KPMG-WU Workshops in 2013/14:**

*October 29, 2013:*

- Erik Pinetz, Michael Petritz „Qualifikation ausländischer Rechtsträger (Personengesellschaften, Stiftungen, Trusts)“

*December 9, 2013:*

- Markus Seiler, Dr. Florian Brugger „Internationale und nationale Entwicklungstendenzen auf dem Gebiet der Missbrauchsbekämpfung“

*March 31, 2014:*

- Karoline Spies, Dr. Christoph Schirmbrand „Wegzugsbesteuerung“

*May 19, 2014:*

- Marlies Steindl, Dr. Johann Mühlehner „Kapitalerhöhung im Ertragsteuerrecht“

## Career Prospects for Students

On December 10, 2013, together with BDO, Deloitte, Grant Thornton Unitreu, KPMG, LBG, LeitnerLeitner, PwC and TPA Horwath our Institute invited students to attend a panel discussion on the future of the profession of “tax adviser”. The students had the opportunity to talk to experienced practitioners on current and future issues and developments in this topic.

Another panel discussion was held on May 13, 2014 to discuss career prospects for our students in law firms. The discussion was sponsored by Binder Grösswang, EY Law, Freshfields and Wolf Theiss. These firms also designated the members of the panel.

## Traineeship at the Federal Tax Court

The Federal Tax Court offered our best students three internships in the summer 2014. After a comprehensive application procedure the students selected gained inside information regarding the daily activities at the Federal Tax Court. Furthermore, the students could also see how to use their knowledge in practice.

## Visit to the Federal Tax Court

The best 50 students were given the opportunity to take part in an oral hearing at the Federal Tax Court in Vienna. This hearing was scheduled on December 2, 2013. Afterwards, Dr. Christian Leneis, Vice-President of the Court, explained the judgment to our students.

# LL.M. Graduates from all over the world





## TEACHING

### LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The program enjoys a high reputation worldwide and is a joint activity with the Akademie der Wirtschaftstreuhand. In the academic year 2013/14, a full-time and part-time program started in September 2013. The full-time program finished in June 2014, the part-time program will be finished in June 2015. For the next full-time program which started in September 2014, we admitted 27 students in total, but had four times as many excellent candidates. The applicants came from 40 different countries, 71% from outside Europe. A welcome reception was held on September 4, 2014, for all new students.

#### Scholarship

ERSTE Bank and DIE PRESSE provided funds for a scholarship for the full-time program that started in September 2014. Mr. Murillo Allevato Neto was selected in March 2014 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 2013/14

D. Aigner, Linz, R. Baconnier, Neuilly-sur-Seine, P. Baker, London, Y. Brauner, Gainesville, N. Brooks, Toronto, C. Dunahoo, Washington, E. Eberhartinger, Vienna, T. Ehrke-Rabel, Graz, E. Eichenhofer, Jena, J. Englisch, Münster, C. Garbarino, Milan, F. Hellio, Neuilly-sur-Seine, T. Henze, Berlin, D. Hohenwarter-Mayr, Vienna, C. Kaeser, München, C. Kersting, Düsseldorf, G. Kofler, Linz, M. Lang, Vienna, I. Lejeune, Gent, D. Lüthi, Utzigen, J. Malherbe, Brussels, Y. Masui, Tokyo, M. Nettinga, Amsterdam, TP Ostwal, Mumbai, J. Owens, Vienna, H. Pijl, Amsterdam, A. Rust, Vienna, D. Sandler, Toronto, J. Sasseville, Paris, B. Schima, Brussels, L. Schoueri, Sao Paulo, J. Schuch, Vienna, R. Seer, Bochum, S. Smiley, Washington, C. Staringer, Vienna, D. Vinnitskiy, Ekatarinburg, D. Weber, Amsterdam, S. Wilkie, Toronto, A. Zalasinski, Poland, C. Zatschler, Luxembourg, E. Zolt, Los Angeles.

546 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 an 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 2013 lecture was delivered on October 18, 2013, by Prof. Dr. Peter Essers (Professor of Tax Law at Tilburg University, the Netherlands, Chairman of the Finance Committee of the Senate of the Parliament of the Netherlands) on the topic "International Tax Justice between Machiavelli and Habermas" and commented on by Dr. Hans-Ulrich Lauer mann (Global Tax Leader Banking & Capital Markets, PwC).





# 4

## RESEARCH ACTIVITIES

120 participants from all around the world attended the lecture, at which the master's theses of the 2012/13 full-time group (General topic: Exchange of Information for Tax Purposes) and 2011/13 part-time group (General topic: Limits of Tax Planning) were presented.

### 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 18-19, 2013. Jeffrey Owens gave a presentation on "How the tax world has changed in the last six months; and what to expect next", followed by the award ceremony for the WTS Tax Award 2013. The social program included a tour of the new WU campus, an excursion and dinner in Vienna.



### 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. It is a three year program and graduates are awarded a PhD degree in International Business Taxation. An elite group of young tax researchers are being prepared for 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. In September 2013, five young researchers were admitted making a total of 20 students from Austria, Brazil, China, Germany, Italy, Republic of Korea, Malta, Mexico, Poland, Russian Federation, Turkey, Ukraine and the USA. We expect a further six students to start in September 2014 after having received a total of 87 applications from 42 different countries.

# 4



## RESEARCH ACTIVITIES

### Christian Doppler Laboratory

The Institute for Austrian and International Tax Law, together with the corporate partner Deloitte, established a “Christian Doppler Laboratory” in July 2013. The Laboratory was officially opened on 21st October 2013 with an opening ceremony and a panel discussion about the future of global information exchange. The project is dealing with the sensitive issue of “Savings Taxation in a Globalized World” and is the first Doppler Laboratory in the area of law. The team of the laboratory focuses on researching three sub-areas: Firstly, the developments in the field of European savings taxation; secondly, the relation between European Union law and international agreements in the field of capital taxation; lastly, the essential issue of information exchange in the context of international tax law. As these issues are part of the current international political agenda, the laboratory will greatly contribute both to the scientific analysis of existing law and to the development of new effective rules, meeting future challenges in the field of savings taxation.



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

Following its inception in 2012, the WU Global Tax Policy Center headed up by Prof. Jeffrey Owens has continued in its aim to become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today’s global economy. All events at the Center bring together tax policy makers, tax administrators, tax practitioners as well as researchers from around the globe. The Center provides a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of developed and developing countries and economies in transition. B&C Industrieholding, B&C Privatstiftung and the Austrian Federal Economic Chamber, Division Bank and Insurance, are supporting the Center.

### Fireside Chats

In this series of events, Prof. Jeffrey Owens and leading players in the field of tax policy discuss issues that are currently preoccupying governments, business and civil society. They enable a wide range of people to participate in these policy debates, providing input from their various fields of interest.

On October 18, 2013, Prof. Owens welcomed Michael Sell (Director General at the Federal Ministry of Finance – Tax Department (Germany)), to the first edition of the Fire Side Chat on the new WU campus to examine “Emerging international tax policy issues in a post BEPS world”. The discussion focused on BEPS, the digital economy, aggressive



tax planning by MNEs and harmful tax competition. On November 20, 2013, Prof. Owens discussed "Giving developing countries a voice in the International tax debate" with Michael Lennard (Chief, International Tax Cooperation Section at UN). The debate focused on the role and function of the UN Tax Committee, the UN Model Convention and its priorities for the upcoming year, Transfer Pricing, the UN Manual, Exchange of Information, the UN and BEPS, as well as the UN's Committee on natural resource taxation. On May 28, 2014, Prof. Owens welcomed Rick McDonell (Executive Secretary of the Financial Action Task Force (FATF)) and together they debated "Tax and Crime: Is There a Middle Ground for Cooperation?" The Tax Policy Fireside Chats are streamed online and are available anywhere in the world, thus making them a truly globally-accessible event.

## Training Program for Tax Officials

Along with EY, the African Tax Institute (ATI), the International Tax and Investment Center (ITIC), and with support from the World Bank International Finance Corporation (IFC), the Institute has established a training program for tax officials from all over the world. This is aimed at CIS countries and Africa, with room for further areas. All the modules are intended to focus on the practical issues encountered by tax officials and are taught by instructors who have a broad experience in these areas. Whilst there is a lead faculty for each module, they are supported by a varied team of experts that bring together a diverse set of experiences, including the experience of working in a host country. Each course comprises three modules, (1) Transfer Pricing: Getting It Right; (2) Double Taxation Conventions: Their Role, Negotiation and Implementation and (3) Indirect Taxation: VAT, Customs and Excises. Each module aims to be very practical, and incorporates a one-day practical session where people from business are invited to participate in a roundtable format to share their experiences: discuss business models; explain how investments are evaluated and decided upon; and discuss tax and its role in investment decision-making.

The idea has been for this program to uniquely bring together people with different sets of experiences to simulate the exchange of opinions and dialogue, which would not generally be a part of standard business practice in these markets.

Following on from the events in Tbilisi and Vienna, the Academy hosted the first VAT and Excises course in November and was also the first event to take place at the new campus. It saw simultaneous translation into Russian with interested participants from Russia, Kazakhstan, Ukraine, Kosovo, Azerbaijan, Georgia, Kyrgyz Republic, Romania, Tajikistan as well as the Punjab Revenue Authority and the Eurasian Economic Commission. In 2014, the first African event took place at the African Tax Institute in Pretoria. Over 30 participants from 13 different countries participated in the VAT and excise course. The second Eurasian Tax Treaty course took place from June 23 to 28 with participants from 15 different Eurasian countries present.

## Joint Program on Tax and Governance

An agreement for a joint research project was initiated between the Institute for Austrian and International Tax Law and the European University Institute (EUI), Florence. This joint program on Tax and Governance between the EUI and the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, aimed to bridge the gap between research and policy, by bringing together academics, business leaders and policymakers at the highest level to discuss, in an informal environment, issues of global governance. The topics covered were: tax, governance, accountability and transparency; Tax competition: establishing global rules of the game; Governance, illicit flows and the role of tax administrations; Global tax governance, sustainable growth and financial stability; Managing the global environment and scarce resources: the tax governance issues.



## RESEARCH ACTIVITIES

Between December 11-13, 2013 an Executive Training Seminar was held in Vienna on "Multilateralism and the Shift Towards Global Tax Governance and Fiscal Transparency". Over 30 participants came from around the world and from business, academia, government and International organizations to take part in discussions ranging from "Enhancing Multilateral Transparency within the EU" to "Ensuring the voice of less developed countries is heard".

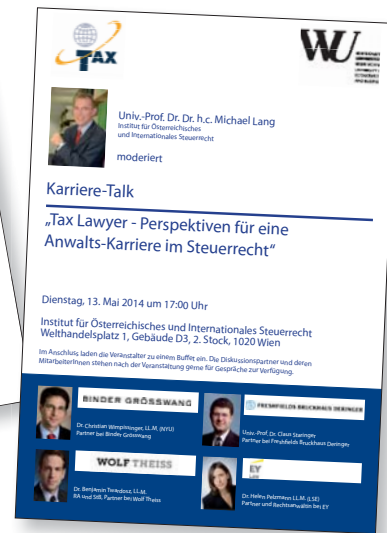
## Conferences

### Conference "Practical Problems of Tax Treaty Interpretation and Application: The Case Study Conference"

Nothing other than an international conference would have been more natural to introduce the new campus of WU to the scientific community in international tax law; on October 21, 2013, The Institute for Austrian and International Tax Law of WU and the Austrian IFA Branch, together with the IFA branches of the Czech Republic, Estonia, Hungaria, Poland and Slovakia, hosted the Conference "Practical Problems of Tax Treaty Interpretation and Application: The Case Study Conference".

This conference focused on case law studies based on practical cases or problems which are of relevance in bilateral tax treaty relations. At the conference, qualification conflicts were discussed with treaty negotiators and competent authorities, on the basis of selected case studies. Treaty negotiators or competent authorities from Austria, Czech Republic, Estonia, Germany, Hungary, Poland and Slovak Republic discussed these case studies in the framework of this conference, at the new premises of WU. Both the conference and the thrilling architectural highlights of the New Campus were met with great interest by the attendees from all over the world.

This event was held back to back with an "Open House" day and the annual "Klaus Vogel Lecture" as well as the Alumni Reunion of the LL.M. studies in International Tax Law and together these events marked the opening weekend of the Institute at the new Campus.





### 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 WU, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 15 – 16, 2013 on the procedure before the newly established Federal Tax Court and Federal Administrative Court. Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published.

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

This by now traditional conference was held from November 21 to 23, 2013 at WU in Vienna. The conference focuses on ECJ case law and presents an overview of the current case law through recent and pending cases at the ECJ. These recent and pending cases were presented and subsequently discussed by experts from the respective Member States. The results of the conference were published in a book. Moreover, we were happy and proud that this conference was enriched by two Advocates General who provided the audience with interesting insights into the court's reasoning. By analyzing the foregoing case law, professor Philip Baker made some mechanisms and framework visible in his input statement on "Recent Trends in ECJ Case Law". "ECJ – Recent Developments in Direct Taxation 2013" has been published in early 2014 with Linde Verlag, Vienna.

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

On December 16-18, the Institute for Austrian and International Tax Law, WU in collaboration with the Taxation and Customs Union Directorate of the European Commission hosted a Conference: Court of Justice of the European Union: Recent VAT Case Law. This conference focused on the recent case law of the Court of Justice in the area of indirect taxation. The conference was a vibrant success, which was particularly gratifying to the Institute, as it was the Commission itself which first approached the Institute to organize this event together and it was the first time the Institute has hosted a conference on VAT Case law.

At the conference, judgments rendered from January 2012 onwards and important earlier judgments were analyzed by a panel consisting of leading academics, judges, government representatives and business representatives from all over Europe and as far as Australia. During the conference, the recent cases and the earlier cases were dealt with topic by topic. By and large, while there was much debate on the narrow and technical legal issues, there seemed to be consensus among the panelists on the broad issues such as the need to modernize the VAT System. The current VAT system and its weaknesses are considered to represent a barrier to trade and to the functioning of the single market and to hinder Europe's competitiveness. There is indeed much need for further discussion and analysis, wherein academia can really provide valuable input.

A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in early June 2014

# 4



## RESEARCH ACTIVITIES

### Viennese Symposium on Corporate Tax Law

On January 22, 2014, the Viennese Symposium on Corporate Tax Law was held at our university for the fourth time. Professors and researchers from our Institute presented the results of their research on the topic "Niedrigbesteuerung im Unternehmenssteuerrecht". 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.

### Tax Law and Accounting

On April 25 and 26, 2014, the "Wiener Bilanzrechtstage" was held at our university for the eleventh time. This is a joint activity between our Institute, the Institute for Taxation and Accounting and the Institute for Commercial Law at our university. 300 practitioners with an interest in academic topics accepted our invitation to attend and heard a number of very interesting lectures on the general topic "New Limits for Structuring Taxes and Balance Sheet".

### Wolfgang Gassner Memorial Lecture

On April 29, 2014, we held the tenth memorial lecture in honor of Prof. Wolfgang Gassner. Prof. Rudolf Mellinshoff (President of the German Federal Tax Court) gave a presentation on the dangers of the rule of law and the principle of equality. This lecture was followed by a discussion of this topic, led by Prof. Josef Schuch.

### Conference "Tax Treaty Case Law around the Globe"

From May 22 to May 24, 2014, the conference "Tax Treaty Case Law around the Globe" was held – this time in Tilburg (The Netherlands), as the conference alternates on an annual basis between Vienna and Tilburg. The event was jointly organized by the Institute for Austrian and International Tax Law, WU and the European Tax College of Tilburg University. Academics and practitioners from more than 25 countries presented 41 of the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by active discussions. The results of the conference will also be published in a book.

### 21st Viennese Symposium on International Tax Law

On July 2, 2014, the 21st Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). Jaques Sasseville (OECD), Prof. Michael Tumpel (University of Linz) Prof. Heinz Jirousek (Ministry of Finance) and the research staff of our Institute presented the results of their research on the topic "The OECD-Model-Convention and its Update 2014". The lectures held at the symposium will be published in a book.

### Conference "General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?"

The Institute for Austrian and International Tax Law, WU Vienna and the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center joined forces to organize a conference "General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?" which was held in Rust, Burgenland, from



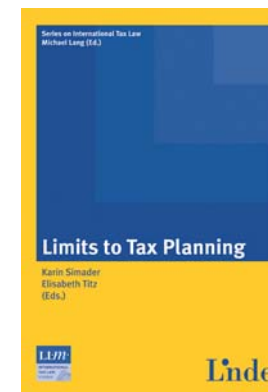
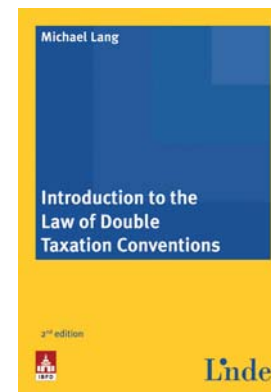
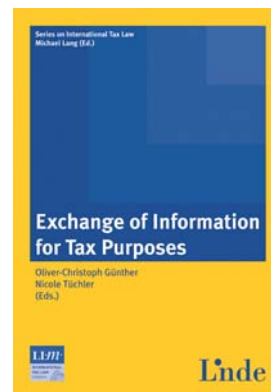
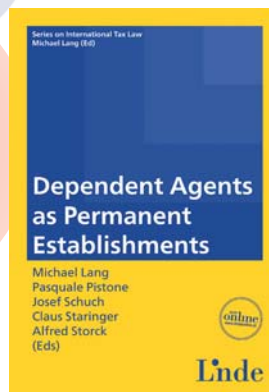
July 3 to 5, 2014. The main purpose of this research project was to assess and compare the recent trends in the area of GAARs and examine how they fit into the current European and international environment and whether the most recent rules meet constitutional requirements. More than 40 national reports laid the groundwork for in-depth discussion from various angles and perspectives.

For the first time, the conference was preceded by a “DIBT Doctorate Workshop” on the same topic, which gave nine selected PhD candidates in this area the opportunity to present their research to the scientific community and to receive valuable input from well-regarded academics as well as from fellow PhD candidates. The event was met with huge interest and was a big success. We are already working on the book project which will make the results of the conference accessible to a wider audience.

## Conference “The Future of VAT in a Digital Global Economy”

From September 24 to 26, 2014, a huge number of experts in the area of indirect taxation convened in Vienna at WU to work on selected issues of VAT in a Digital Global Economy. Organizations like the OECD, European Commission, IMF and others teamed up with key stakeholders from big multinationals and with government representatives, as well as with leading experts from global tax advisory business. The Institute for Austrian and International Tax Law in cooperation with PwC took the lead on discussing highly topical aspects of taxation in our modern digital global economy. By analyzing the present situation and the historical legal framework, the conference also aimed at shedding some light on the future: Where could indirect taxation in this area reasonably go? All agreed that in this important area tremendous efforts are needed to develop the systems further in order to better meet the economic and commercial requirements of the global market. The authors are working to get the scientific output of the conference published shortly.

Publications  
2013/14





# RESEARCH ACTIVITIES

## 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. Until now, these documents have been available only in Paris or Florence where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada 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. In addition to the materials already present in the database, during the academic year 2013/2014 the documents from the seventies and eighties related to the development of the OECD Model Convention were collected. These materials are available since autumn 2014. ([www.taxtreatieshistory.org](http://www.taxtreatieshistory.org)).

## Research Projects

In the academic year 2013/14, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, Vienna Anniversary Foundation for Higher Education, the Austrian Chamber of Commerce, Magna Education & Research GmbH & Co KG, the Riksbankens Jubileumsfond Sweden, Eurasia Pacific Uninet, the European Union (under its Seventh Framework Programme), the Research Council of Norway, the EY-Stiftung e.V., Erste Bank and Christian Doppler Research Association.

### *Titles of the projects*

- European Tax Integration through Enhanced Cooperation
- Austria: The new administrative jurisdiction in tax law
- Tax Treaties between Austria and CEE Countries; Employment income in CEE and SEE States with focus on the banking sector
- Public access and secrecy in the tax administration
- International Tax Coordination
- Sustainable tax governance in developing countries through global tax transparency
- EU taxation and third countries
- Europe-Hong Kong Tax Treaties
- DK Doctoral Program in International Business Taxation (DIBT)
- Legal Succession
- Saving taxation in a Globalized World
- The importance of the DTC Austria-Poland for the business location Vienna
- Double Non Taxation
- Outsourcing of Tax Collection to other States
- Non Discrimination in International Tax Law





## Publications in the Academic Year 2013/14



**Prof. Michael Lang**

1. Rechtsquellen und Prinzipien des Internationalen Steuerrechts, in Achatz (ed.) Internationales Steuerrecht, Otto Schmidt, Köln, 2013, 7.
2. Personengesellschaften und Doppelbesteuerungsabkommen, in Bertl/Eberhartinger/Egger/Kalss/Lang/Nowotny/Riegler/Schuch/Staringer (eds) Personengesellschaften im Unternehmens- und Steuerrecht, Linde, Vienna, 2013, 225.
3. Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek) ecolex 2013, 667.
4. Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek) ecolex 2013, 1034.
5. Her Majesty the Queen vs Peter Sommerer: Abkommensrechtliche Fragen der Zurechnung von Einkünften, in Fitz et al. (eds) Festschrift für Hellwig Torggler, Verlag Österreich, Vienna, 2013, 713.
6. Der EuGH als Interpret von Doppelbesteuerungsabkommen, in Lüdicke/Mössner/Hummel (eds) Das Steuerrecht der Unternehmen – Festschrift für Gerrit Frottscher, Haufe Gruppe, Freiburg, 2013, 365.
7. Doppelbesteuerungsabkommen und Redaktionsfehler, in Kammer der Wirtschaftstreuhänder (eds) Personengesellschaften und andere Mitunternehmensformen sowie ihre Gesellschafter - Gedenkschrift für Karl Bruckner, Linde, Wien 2013, 463.
8. Limitation of Temporal Effects of CJEU Judgments – Mission Impossible for Governments of EU Member States, in Popelier/Verstraelen/Vanlerberghe/Vanheule (eds) The Effects of Judicial Decisions in Time, Intersentia, Cambridge, 2014, 245.
9. Article 3 paragraphe 2 MC OCDE, A. Fondements de l'interprétation des conventions de double imposition, in Danon/Gutmann/Oberson/Pistone (eds) Modèle de Convention fiscale OCDE concernant le revenu et la fortune - Commentaire, Helbing Lichtenhahn, Basel, 2014, 132.
10. Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek) ecolex 2014, 89.
11. Doppelbesteuerungsabkommen und Gleichheitsgrundsatz, SWI 2014, 58.
12. ECJ and Mutual Agreement Procedures, Intertax 2014, 169.
13. Die Bedeutung der Rechtsprechung des EuGH für die Auslegung des Art 16 Abs 2 Freizügigkeitsabkommen, in Uttinger/Rentzsch/Luzi (eds) Dogmatik und Praxis im Steuerrecht - Festschrift für Markus Reich, Schulthess, Zürich, 2014, 409.
14. EuGH und Verständigungsverfahren, in Blasina/Kirchmayr/Knörzer/Mayr/Unger (eds) Die Bedeutung der BAO im Rechtssystem, LexisNexis, Wien, 2014, 395.
15. Income Allocation Issues Under Tax Treaties, Tax Notes International 2014, 285.
16. Die Neuregelung der grunderwerbsteuerlichen Bemessungsgrundlage im Lichte der Rechtsprechung des Verfassungsgerichtshofs, SWK 2014, 641.
17. Wegzugsbesteuerung durch Änderung oder Abschluss eines Doppelbesteuerungsabkommens?, SWI 2014, 206.
18. BEPS Action 6: Introducing an Anti-Abuse Rule in Tax Treaties, Tax Notes International 2014, 655.
19. Fremdenverkehrsabgaben und Banken, ÖBA 2014, 340.
20. Die Firmenwertabschreibung als selektive Beihilfe?, ÖStZ 2014, 277.
21. Der Methodenwechsel des § 10 Abs 4 KStG (with Nadine Oberbauer) in Lang/Schuch/Staringer (eds) Dividenden im Konzern, forthcoming.
22. The Interpretation of Tax Treaties and Authentic Languages, Journal of International Taxation in China, forthcoming.
23. Tax Law (with Erich Schaffer) in Grabenwarter/Schauer (eds) Introduction into Austrian Law, forthcoming.
24. Folgen der europäischen (Fiskalpakt-)Vereinbarungen über Verschuldensbremsen für die Ausgestaltung des nationalen Steuerrechts in den Mitgliedstaaten, in Brandt (ed.) Für bessere Steuergesetze – 10 Jahre Deutscher Finanzgerichtstag, forthcoming.
25. Die Bindungswirkung von aufhebenden Entscheidungen der Verwaltungsgerichte, in Holoubek/Lang (eds) Das Verfahren vor dem Bundesverwaltungsgericht und dem Bundesfinanzgericht, forthcoming.
26. Union Law and OECD Model Convention Concepts: What can we learn from the comparison?, in Maisto (ed.) Union Law and OECD Model Convention, forthcoming.
27. Qualification of Taxable Entities and Treaty Protection (with Prof. Claus Staringer) General Report IFA, Volume 99b, Cahiers de Droit Fiscal International (2014) forthcoming.
28. Die Überlegungen der OECD zur Aufnahme einer Missbrauchsvorschrift in Doppelbesteuerungsabkommen, in König/Wallentin/Wiesner (eds) Privatstiftungen und Umgründungen im Gesellschafts- und Steuerrecht, Gedenkschrift für Franz Helbich, forthcoming.
29. Die Konsequenzen des VfGH-Erkenntnisses zum DBA Liechtenstein, SWI 2014, in Druck



## RESEARCH ACTIVITIES



**Prof. Pasquale Pistone**

1. Italy: Can agent activities of an Italian Subsidiary constitute a Permanent Establishment of Its Foreign Parent?, in Lang/Owens/Pistone/Schuch/Staringer/Storck/Kemmeren/Essers/Smit (eds) Tax Treaty Case Law around the Globe, Linde, Vienna, 2013, 73.
2. Italy: Beneficial Ownership as Anti-Abuse Provision in International Taxation (Lower Tax Court of Reggio Emilia, judgment 242-1-10 of 29.11.2010) in Lang/Pistone/Schuch/Staringer/Storck (eds) Beneficial Ownership: Recent Trends, IBFD, Amsterdam, 2013, 175.
3. Italy: Beneficial Ownership and the Entitlement to Treaty Benefits in the Presence of Transparent Entities (Corte di Cassazione, judgment 26 February 2009, n. 4600) in Lang/Pistone/Schuch/Staringer/Storck (eds) Beneficial Ownership: Recent Trends, IBFD, Amsterdam, 2013, 209.
4. General Report (with Eleonor Kristoffersson), in Kristoffersson/Lang/Pistone/Schuch/Staringer/Storck (eds) Tax Secrecy and Tax Transparency - The Relevance of Confidentiality in Tax Law, Peter Lang, Vienna, 2013, 1.
5. The limits to interest deductibility: An ad hoc anti-abuse rule in the proposal for a CCCTB directive, in Lang/Pistone/Schuch/Staringer (eds) Corporate Income Taxation in Europe: The Common Corporate Consolidated Tax Base (CCCTB) and Third Countries, E. Elgar, London, 2013, 272.
6. The EU charter of Fundamental Rights as the Supreme Source of European Tax Law, in Pires, M./Pires, R.C. (eds) Segurança E Confiança Legítima Do Contribuinte, Lisboa, 2013, 11.

7. The Long March of International Taxation towards a Global Tax Legal Order, World Tax Journal 2013, 303.
8. Exchange of Information and Rubik Agreements: the Perspective of an EU Academic, Bulletin for International Taxation 2013, 216.
9. Geographical boundaries of tax jurisdiction, exclusive allocation of taxing powers in tax treaties and good tax governance in relations with developing countries, in Brauner/Stewart (eds) Tax, Law and Development, E. Elgar, London, 2013, 267.
10. Dienstnehmereinkünfte in den österreichischen DBA (Art 15, 16, 18, 19 und 20 OECD MA) (with Marion Stiastry) in Lang/Schuch/Staringer (eds) Die österreichische DBA-Politik, Linde, Vienna, 2013, 232.
11. Articles 16, 18, 19, 20 and 27, in Danon/Gutmann/Oberson/Pistone (eds) Modèle de Convention fiscale OCDE concernant le revenu et la fortune - Commentaire, Helbing Lichtenhahn, Basel, 2014.
12. Some Critical Thoughts on the Introduction of Arbitration in Tax Treaties (with Ana Paula Dourado) Intertax 2014, 158.
13. Coordinating the Action of Regional and Global Players during the Shift from Bilateralism to Multilateralism in International Tax Law, World Tax Journal 2014, 3.
14. Mobility of companies in the European Union: a jigsaw of company law and tax law, case law and secondary law falling into place? (with Daniel Gérgely Szábo and Karsten Engsig Sørensen) in Dourado (ed.) Movement of Persons and Tax Mobility in the European Union: Changing Winds, IBFD, Amsterdam, 2014, 135.
15. On abuse and fraud in VAT: setting the appropriate boundaries for GAARs in the EU VAT system, in Lang/Lejeune (eds) Improving VAT/GST - Designing a simple and fraud-proof tax system, IBFD, Amsterdam, 2014, 591.
16. Habitual Exercise of Authority to Conclude Contracts under Article 5 (5) of the OECD Model Convention (with César Alejandro Ruiz Jiménez) in Lang/Schuch/Staringer/Pistone/Storck (eds) Dependent Agents as Permanent Establishments, forthcoming.



**Prof. Alexander Rust**

1. Internationale Doppelte Nichtbesteuerung, in Lüdicke (ed.) Die Vermeidung der Doppelbesteuerung und ihre Grenzen, Otto Schmidt, Köln, 2013, 37 (also published in Internationale Steuer-Rundschau 2013, 241).
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3. National Report Luxembourg (with Eric Fort and Rüdiger Jung) in IFA Cahier Volume 98b: Exchange of information and cross-border cooperation between tax authorities, Sdu, Rotterdam, 2013, 473.
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4. La Nueva Dimensión del Derecho al Debido Proceso en el Contexto Tributario (with Alberto Ruiz Matias) in Justicia Tributaria y Derechos Humanos, Porrúa, Mexico City, forthcoming.



**Erich Schaffer**

1. Anteilsvereinigung iSd § 1 Abs 3 GrEStG bei Verschmelzungen (with Erik Pinetz) ÖStZ 2013, 554.
2. BFH-Rechtsprechungsübersicht Teil I (with Erik Pinetz, Max Sedlacek and Alexander Zeiler) ecolex 2014, 78.
3. BFH-Rechtsprechungsübersicht Teil II (with Erik Pinetz, Max Sedlacek and Alexander Zeiler) ecolex 2014, 178.
4. BFH-Rechtsprechungsübersicht Teil III (with Erik Pinetz, Max Sedlacek and Alexander Zeiler) ecolex 2014, 271.
5. Rechtsprechung des Verfassungsgerichtshofs (with Michael Kalteis, Philipp Lindermuth, Melina Oswald and Erik Pinetz) ecolex 2014, 478.
6. Rechtsprechung des Verfassungsgerichtshofs (with Michael Kalteis, Philipp Lindermuth, Melina Oswald and Erik Pinetz), ecolex 2014, 660.
7. Wegzugsbesteuerung im Lichte der Kapitalverkehrsfreiheit (with Erik Pinetz) ecolex 2014, 563.



## RESEARCH ACTIVITIES

8. VwGH zur Ausschüttungsfiktion bei Umwandlungen, *ecolex* 2014, 643.
9. SWI-Jahrestagung: Entschädigung für Wettbewerbsverbot (with Laura Turcan) *SWI* 2014, forthcoming.
10. Ausschüttungen auf Genussrechte (with Erik Pinetz) in Lang/Schuch/Staringer (eds) *Dividenden im Konzern*, forthcoming.
11. Tax Law (with Prof. Michael Lang) in Grabenwarter/Schauer (eds) *Introduction into Austrian Law*, forthcoming.
12. Entertainers and Sportspersons according to Art 17 OECD Model Convention (with Prof. Pasquale Pistone) in Lang/Pistone/Schuch/Staringer (eds) *The OECD-Model-Convention and its Update 2014*, forthcoming.
13. Kapitalverkehrsfreiheit und Exit-Tax Bestimmungen: Änderung der Entstrickungsbesteuerung bei Drittstaaten notwendig? (with Erik Pinetz), *ÖStZ* 2014, forthcoming.
4. SWI Jahrestagung: Besteuerung nicht ausgeschütteter Gewinne ausländischer Gesellschaften (with Kasper Dziurdz) *SWI* 2014, forthcoming.
5. Niedrigbesteuerung und Gestaltungsmissbrauch, in Lang/Schuch/Staringer (eds) *Niedrigbesteuerung im Unternehmenssteuerrecht*, forthcoming.



**Dr. Karoline Spies**

1. Der Realisierungszeitpunkt ausländischer Dividenden (with Eduard Lechner) *SWK* 2013, 1351.
2. EuGH: Einmalige Leistung umsatzsteuerbar, auch wenn nicht in direktem Zusammenhang mit der Haupttätigkeit (EuGH 13. 6. 2013, C-62/12, Kostov) *ecolex* 2013, 731.
3. EuGH: Kein "globaler" Vorsteuerschlüssel (EuGH 12. 9. 2013, C-388/11, Credit Lyonnais) *ecolex* 2013, 1027.
4. Das Vorabentscheidungsverfahren und die Wirkung des § 290 BAO, *SPRW* 2014, 123.
5. SWI-Jahrestagung: Mehrstöckige Personengesellschaften und die Abzugssteuer nach § 99 Abs 1 Z 2 EStG (with Meliha Hasanovic) *SWI* 2014, 174.



**Markus Seiler**

1. Persönliche und sachliche Abkommensberechtigung in den österreichischen DBA (Art 1, 2, 4 OECD-MA) in Lang/Schuch/Staringer (eds) *Die österreichische DBA Politik* (2013), 79.
2. EuGH zur Bedeutung von Vertragsbestimmungen bei rein künstlichen Gestaltungen im Bereich der Umsatzsteuer, *ecolex* 2013, 733.
3. Exit Taxation Arising from a Deemed Disposal of Shares, *Bulletin for International Taxation* 2013, 580.



**Maryte Somare**

1. Case Studies on Construction Permanent Establishments and Related Taxation Issues (with Laura Turcan and Alexander Zeiler) *Bulletin for International Taxation* 2014, 224.
2. National Report Lithuania (with Ramunas Riazanskis) in Lang Schuch Staringer/Pistone (eds) *Trends and Players in Tax Policy*, forthcoming.
3. Alternative Provisions to the Article 17, in Lang/Pistone/Schuch/Staringer (eds) *The OECD-Model-Convention and its Update 2014*, forthcoming.
4. Two different FATCA Model Intergovernmental Agreements available: which one is to prefer? A Comparison of FATCA Model 1A and Model 2 Intergovernmental Agreements (with Viktoria Wöhler) *Bulletin for International Taxation*, forthcoming.



**Marion Stiastry**

1. The Experience with Advance Pricing Agreements (with Ina Kerschner) Intertax 2013, 588.
2. The Impact of the OECD Partnership Report on Tax-Avoidance in Outbound-Cases (with Marlies Steindl) Bulletin for International Taxation 2014, 112.
3. National Report Austria, in Kristoffersson/Lang/Pistone/Schuch/Staringer/Storck (eds) Tax Secrecy and Tax Transparency - The Relevance of Confidentiality in Tax Law, Peter Lang, Vienna, 2013, 95.
4. SWI-Jahrestagung: Schildermontagen in Norwegen (with Marlies Steindl) SWI 2014, forthcoming.



**Dr. Rita Szudoczky**

1. Hervis Sport- és Divatkereskedelmi. Taxation which disadvantages undertakings linked, within a group, to companies established in another

Member State constitutes indirect discrimination on the basis of the registered office of the companies. Court of justice (comments by Szudoczky), H&I 2014/4.127

2. The Sources of EU Law and their Relationships: Lessons for the Field of Taxation, Doctoral series, IBFD, forthcoming



**Laura Turcan**

1. Beitragsorientierte Systeme der betrieblichen Altersversorgung sind MWSt-befreit (with Max Sedlacek) ecolex 2014, 567.
2. Case Studies on Construction Permanent Establishments and Related Taxation Issues (with Maryte Somare and Alexander Zeiler) Bulletin for International Taxation 2014, 224.
3. The OECD Update 2014 and its Impact on the UN Model Convention (with Prof. Michael Lang) in Lang/Pistone/Schuch/Staringer (eds) The OECD-Model-Convention and its Update 2014, forthcoming.
4. SWI-Jahrestagung: Entschädigung für Wettbewerbsverbot (with Erich Schaffer) SWI 2014, forthcoming.



**Felipe Vallada**

1. Acting in the Ordinary Course of Business according to Art. 5, Par. 6 OECD Model Convention (with Claus Staringer), Linde, 2014, forthcoming.
2. Caso Velcro: Royalties (Art. 12) e a Confirmação do Teste de Beneficiário Efetivo do Caso Prévost no Tratado Contra a Bitributação Canada-Holanda, forthcoming.
3. Beneficial Ownership: Is There an Implicit Rule?, (with Pablo Hernandez), forthcoming.
4. Beneficial Ownership According to Articles 10, 11 and 12 OECD Model Convention - the 2014 update, forthcoming.



**Elena Variychuk**

1. Guidance Letters Address Ongoing Transfer Pricing Questions, Tax Notes International 2013, 1183.

# 4



## RESEARCH ACTIVITIES



**Michael Wenzl**

1. National Report Austria, in Maisto (ed.) Departures from the OECD MC and Commentaries in EU Law and Tax Treaties, forthcoming.
2. Gesellschaftsteuerpflicht von Partizipationskapital, *ecolex* 2013, 735.
3. Quellensteueranrechnung und Anrechnungshöchstbetrag bei negativem Einkommen des Gruppenträgers, *ecolex* 2013, 1119.
4. Wiederholte Fristverlängerungsanträge - Status quo und Ausblick anhand eines Beispielsfalls (with Martin Spornberger) *SWK* 2013, 1490.
5. SWI-Jahrestagung: Unionsrechtskonformität des Ausschlusses der Firmenwertabschreibung auf ein ausländisches Gruppenmitglied (with Daniel Blum) *SWI* 2014, 75.
6. Tax Treaty Issues related to Emissions Permits and Credits, in Lang/Pistone/Schuch/Staringer (eds) *The OECD-Model-Convention and its Update 2014*, forthcoming.
7. Niedrigbesteuerung von Auslandsdividenden, in Lang/Schuch/Staringer (eds) *Niedrigbesteuerung im Unternehmenssteuerrecht*, forthcoming.



**Viktoria Wöhrer**

1. Abfertigungsrückstellung oder Abfertigungsverbindlichkeit bei geplanter Betriebsschließung? *ecolex* 2013, 1112.
2. SWI-Jahrestagung: Privilegierung von Freiberuflern im DBA Liechtenstein verfassungsrechtlich problematisch (with Anna Binder) *SWI* 2014, 10.
3. Case Studies on Business Profits (with Christoph Marchgraber and Elisabeth Pamperl) *Bulletin for International Taxation* 2014, 154.
4. Proposal for a Reform of the Administrative Assistance Implementation Act (with Alexander Zeiler) *SWI* 2014, 127.
5. Fremdfinanzierter Beteiligungserwerb im Konzern, in Dziurd'z (ed.) *Praxisfälle Steuerrecht*, Linde, Vienna, 2014, 95.
6. Two different FATCA Model Intergovernmental Agreements available: which one is to prefer? A Comparison of FATCA Model 1A and Model 2 Intergovernmental Agreements (with Maryte Somare) *Bulletin for International Taxation* 2014, forthcoming.
7. Niedrigbesteuerung und Verwertung von Auslandsverlusten, in Lang/Schuch/Staringer (eds) *Niedrigbesteuerung im Unternehmenssteuerrecht*, forthcoming.
8. National Report Austria, in Lang/Pistone/Schuch/Staringer (eds) *General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?*, forthcoming.



**Alexander Zeiler**

1. Zugang zu den Höchstgerichten im Abgabenverfahren (with Erik Pinetz) *SWK* 2013, 1297.
2. Der „wirtschaftliche“ Arbeitgeberbegriff nach Art 15 Abs 2 OECD-MA (with Erik Pinetz) *SWI* 2014, 18.
3. BFH-Rechtsprechungsübersicht Teil I (with Erik Pinetz, Max Sedlacek and Erich Schaffer) *ecolex* 2014, 78.
4. BFH-Rechtsprechungsübersicht Teil II (with Erik Pinetz, Max Sedlacek and Erich Schaffer) *ecolex* 2014, 178.
5. BFH-Rechtsprechungsübersicht Teil III (with Erik Pinetz, Max Sedlacek and Erich Schaffer) *ecolex* 2014, 271.
6. Vorschlag für eine Reform des Amtshilfedurchführungsgesetzes (mit Viktoria Wöhrer) *SWI* 2014, 118.
7. SWI-Jahrestagung: Der wirtschaftliche Arbeitgeberbegriff nach Art. 15 Abs 2 OECD-MA (with Erik Pinetz) forthcoming.
8. Case Studies on Construction Permanent Establishment and Related Taxation Issues (with Maryte Somare and Laura Turcan) forthcoming.
9. National Report Austria, in Lang/Pistone/Schuch/Staringer (eds) *Trends and Players in Tax Policy*, forthcoming.
10. Beyond the OECD Update 2014: Changes to the Concepts of Permanent Establishments in the Light of the BEPS Discussion (with Alfred Storck) in Lang/Pistone/Schuch/Staringer (eds) *The OECD-Model-Convention and its Update 2014*, forthcoming.



## 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 2013/14, six doctoral theses were approved at our Institute.

### **Recently approved doctoral theses:**

- Dr. Daniel Blum: "Derivative Finanzinstrumente im Ertragsteuerrecht"
- Dr. Katharina Daxkobler: "Die grundfreiheitliche Rechtsprechung des EuGH zum Recht der direkten Steuern und zum Sozial- und Sozialversicherungsrecht im Vergleich"
- Dr. Martina Gruber: "Sanierung im Unternehmenssteuerrecht"
- Dr. Sebastian Pfeiffer: "VAT Grouping from a European Perspective"
- Dr. Karoline Spies: "Die Kapitalverkehrsfreiheit in Konkurrenz zu den anderen Grundfreiheiten"
- Dr. Nicole Tüchler: "Preisänderung beim Unternehmensverkauf im Ertragsteuerrecht"

## Academic Awards

We are very proud that members of our Institute received academic awards in the academic year 2013/14: Dr. Veronika Daurer, Dr. Sebastian Pfeiffer and Dr. Theresa Stradinger received the Wolfgang Gassner Wissenschaftspreis 2014 for their doctoral theses. Dr. Sebastian Pfeiffer further received the Maurice Lauré Prize for his theses. Dr. Christoph Marchgraber received the "Award of Excellence" from the Federal Ministry of Education and Research, the LBG Award 2013 and the Leopold-Kunschak-Wissenschaftspreis 2013 for his doctoral thesis. Dr. Elisabeth Titz received the LBG Award 2013 and the "Preis der Maria Schaumayer Stiftung" for her doctoral thesis. Dr. Karin Simader re-

ceived the Walther Kastner-Preis for her doctoral thesis. Dr. Kasper Dziurdz received the Stephan Koren Preis 2013 for his doctoral thesis. Rita Julien was awarded the EY Young Tax Professional of the Year Award 2014.

## Tax Lunch Talks

In the academic year of 2013/14, 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 meet 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**

- Giulia Manara, Alban Zaimaj: "The Concept of Abuse of Law in Italian Case Law"
- Marco Mosconi, Vittorio Tison: "Transfer Pricing Documentation in Italy"
- Elio Palmitessa: "The Voluntary Disclosure in Italy: The Regularization of Assets Held Abroad in Breach of Tax Reporting Duties"
- Natalia Kasalovska: "Cross-border Hiring Out of Employees in the Czech Republic in the Light of the EU law"
- Kuralay Baisalbayeva: "Property Taxation in Kazakhstan and Recent Amendments"

# 4



## RESEARCH ACTIVITIES

### 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 a "Round Table" format, which gives researchers the possibility to discuss their thoughts on a research topic they are working on 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/her topic, which enables him/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 discuss our ideas not only with the staff of our Institute but also with visiting professors and guest researchers from all around the world. Furthermore, our guests generally use the opportunity while they are with us to present a paper at a Round Table. In this way one can learn not only about foreign tax systems but also about the different ways of dealing with international tax issues and opinions on how to deal with them.

03/10/2013	Dr. Christoph Marchgraber	Einkünfte aus der Beteiligung als stiller Gesellschafter im DBA Italien-Österreich
28/10/2013	Meliha Hasanovic	Aktuelles zur Gewährleistungsrückstellung
28/10/2013	Anna Binder / Erik Pinetz	Die neuen Erhöhungstatbestände des StiftEG im Lichte der Kapitalverkehrsfreiheit
26/11/2013	Katharina Daxkobler / Ina Kerschner	Zur Steuerpflicht von Anerkennungspreisen für eine Dissertation.
10/12/2013	Pablo Hernández / Felipe Vallada	The OECD Model Convention and the Existence of an Implicit Beneficial Ownership Rule
09/01/2014	Erik Pinetz	Niedrigbesteuerung im Investmentfondsrecht
09/01/2014	Michael Wenzl	Niedrigbesteuerung von Auslandsdividenden

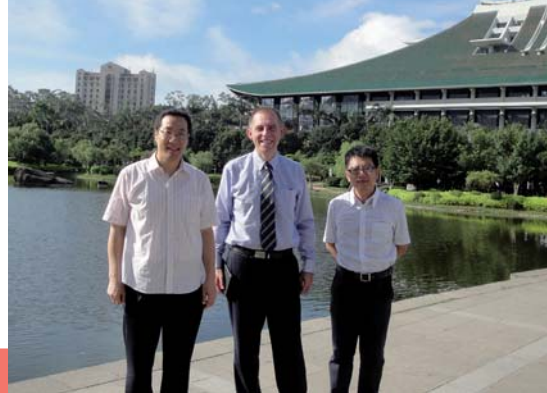
09/01/2014	Katharina Daxkobler / Elisabeth Pamperl	Niedrigbesteuerung als Beihilfe
05/02/2014	Maryte Zaburaitė / Viktoria Wöhler	Intergovernmental Cooperation in the Assessment of Tax Claims: Comparison of FATCA Model 1A and Model 2 Intergovernmental Agreements
06/02/2014	Maria Cruz Barreiro Carril / Julia Braun / Daniel Fuentes Hernandez	Dislocations: a Plea for their Consideration as a Separate Category of Impediment to the Exercise of the EU Fundamental Freedoms
21/02/2014	Raffaele Petrucci	Corporate Financing Decisions and Related Tax Issues
12/03/2014	Alejandro Ruiz Jimenez	Fair Taxation
12/03/2014	Theo Capriles	Harmful Tax Competition
12/03/2014	Francesco Carelli	Rethinking the 'Place of Effective Management' Tie-Breaker Rule in International Tax Law
21/03/2014	Laura Turcan	The OECD Update 2014 and its Impact on the UN Model Convention
21/03/2014	Dr. Daniel Blum / Erik Pinetz	Die liechtensteinische Stiftung im Spannungsfeld zwischen Intransparenz nach dem Steuerabkommen und Transparenz als ausländischer Investmentfonds
09/04/2014	Nikolaus Neubauer	Unionsrechtskonformität von § 12 Abs 1 Z 10 KStG
09/04/2014	Markus Seiler	Niedrigbesteuerung und Gestaltungsmissbrauch
24/04/2014	Erich Schaffer / Erik Pinetz	Kapitalverkehrsfreiheit und Exit Tax Bestimmungen: Änderungen der Wegzugsbesteuerung bei Drittstaaten notwendig?
24/04/2014	Nikolaus Neubauer / Alexander Zeiler	Firmenwertabschreibung und Beihilfen
23/05/2014	Viktoria Wöhler	General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?
02/06/2014	Li Na	Tax Treaty Override or Treaty Interpretation: China Study
18/06/2014	Yinon Tzuber	Restrictions in EU Law on the Management of Information Collected by Member State's Governments in the Implementation of the Income Tax: The Compatibility of Tax-Secrecy with EU Law & The Compatibility of Tax-Transparency with EU Law
30/06/2014	Elena Variychuk / Luis Flavio Neto	Conflicts of "qualification" in International Tax Law (qualification of income)



## 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 seven visiting professors from abroad in the academic year 2013/2014, in our LL.M. program in International Tax Law about 40 during the entire academic year. Furthermore, in the academic year 2013/14, we are very proud that we could host 30 guest researchers from 15 different countries, who stayed in total for 116 months at our Institute. Many of our guests were granted a fellowship for their research period or could participate in a funded exchange program. We were particularly happy and proud to be able to host for the second time, an awardee of the prestigious "Uckmar Scholarship". 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.

- ALLEVATO Giulio, Italy, The Regulatory Role of Taxation in the Market Economy: from Pigou and Keynes to the New Challenges of Globalization
- CARELLI Francesco, Italy, Rethinking the 'Place of Effective Management' Tie-Breaker Rule in International Tax Law
- CASTRO ARANGO Jose Manuel, Colombia, Dividend Concept in Double Tax Treaties
- HERNÁNDEZ GONZÁLEZ-BARREDA Pablo A., Spain, Beneficial Ownership: An Autonomous International Tax Meaning?
- PIRLOT Alice, Belgium, European Environmental Border Tax Adjustments: Typology and Legal Context
- ZOU Sainan, China, E-commerce Tax Law Problems: The Issues and Legislative Responses in China, from a Comparative Perspective
- SUZUKI Yuya, Japan, Analyzing the effect of EC Law on Non-Member Countries in the Field of Tax Law
- MENEZES PEREIRA Fernanda, Brazil, The International Double Taxation of Income Derived from Service
- CANNAS Francesco, Italy, VAT – Indirect Taxation at International and European Level
- PUFFE Rodrigo, Chile, IRSES; The VAT, Specifically a Comparison between the Chilean and European Laws (or directions).
- KOVAC Matjaž, Slovenia, Legal and Economic Justification of Introducing Common Consolidated Tax Base and the Impact on Tax Planning
- SZCZEPANSKI Jan, Poland, Besteuerung internationaler Erbschaften und Schenkungen
- VINHAS CATÃO Marcos André, Brazil, Research on Specific Matters Regarding DTT
- LÍVIO GOMES Marcus, Brazil, Research on Specific Matters Regarding DTT
- NETO Luis Flavio, Brazil, Conflicts of "qualification" in International Tax Law (qualification of income)
- MARAZZI LAITANO Tatiana, Brazil, Administrative Morality: the Public Agent in the Democracy of the New Millennium
- ELGAARD Karina Kim Egholm, Denmark, The Relation between VAT Law and Income Tax Law
- GUNÁROVÁ Slávka, Slovakia, Current issues in European Tax Law – Problems and their Solutions Sustaining the Concept of Internal Markets
- BARREIRO CARIL Maria Cruz, Spain, The Principle of Territoriality and the Cross-Border Loss Relief Problem for Companies in the EU: a Critical Analysis of the ECJ's Case Law
- DOBRANSCHI Marian, Czech Republic, Research and Study of Carbon Taxation on Companies
- RICHTER Katharina, Germany, Research and Development Tax Planning of Multinational Firms
- TETLAK Karolina, Poland, Taxation of Sportsmen
- SANZ Rafael, Spain, GAARs and their Relation to Taxpayers
- SOLILOVA Veronika, Czech Republic, Environmental taxation, specifically Carbon taxation
- ESCRIBANO López Eva, Spain, On the Reconsideration of Tax Allocation Rules set by Double Taxation Conventions in the Context of a Digital Economy
- GAMBLE Roger, Australia, Intellectual property
- NAVARRO IBARROLA Aitor, Spain, The Non-Recognition of Transactions in International Transfer Pricing
- CANÈ Daniele, Italy, Research related to EU and International tax law field, which could be of strong interest for the IAITL (namely the CCCTB)
- QUINTAS SEARA Alberto, Spain, Taxation of Cross-Border Corporate Reorganisation in the European



# RESEARCH ACTIVITIES

## Outgoing Researchers

Prof. Michael Lang gave lectures at the Università Cattolica del Sacro Cuore, the University of Uppsala, Complutense University in Madrid, and in Hongkong, Beijing and Gainesville.

Prof. Pasquale Pistone gave lectures at the Universities of Amsterdam (Netherlands), Lausanne (Switzerland), Ekaterinburg (Russia), Lisbon (UL, Portugal), Milan (Italy), Palermo (Italy) and Shanghai-Fudan (China). Furthermore, he was speaker at international conferences and seminars in Amsterdam (Netherlands), Beijing (China), Belgrade (Serbia), Brussels (Belgium), Cape Town (South Africa), Ekaterinburg (Russia), Groningen (Netherlands), Lausanne (Switzerland), Leuven (Belgium), Liege (Belgium), Lisbon (Portugal), Lodz (Poland), Lugano (Switzerland), Luxembourg (Luxembourg), Madrid (Spain), Milan (Italy), Montevideo (Uruguay), Moscow (Russia), Münster (Germany), Naples (Italy), Pescara (Italy), Prato-Monash (Italy), Rome (Italy), Sao Paulo (Brazil), St. Gallen (Switzerland), Zurich (Switzerland), as well as at the annual conferences of the Colombian Institute for Tax Law, held in Cartagena (Colombia), the Venezuelan Institute for Tax Law, held in Caracas, and the Latin American Institute for Tax law, held in Lima (Peru). He also gave a presentation at the opening session of the IFA Congress held in Copenhagen (Denmark).

In cooperation with 7 European Universities and the IBFD, an international project workshop was held in Madrid, Spain on The Introduction of the Financial Transaction Tax through Enhanced Cooperation in the European Union. The workshop took place on February 17, 2014.

Young scholars from the Institute are also able to visit academic institutions in the area of tax law all over the world. During the past year, research and teaching associates have visited universities in Munich (Germany) and Uppsala (Sweden) as well as the ECJ (Luxembourg). The numerous visits to foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific

community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened through these opportunities.

Period	Research Associate	Visited Institution
02 – 03/2014	Ege Berber	Koc University Law School, Turkey
08 – 10/2013	Dr. Daniel Blum	Max-Planck Institute Munich, Germany
04 – 06/2014	Dr. Kasper Dziurdź	University of Uppsala, Sweden
01 – 06/2014	Li Na	The University of Hong Kong, China
11 – 12/2013	César Alejandro Ruiz Jimenez	IBFD Amsterdam, The Netherlands
06/2014	Dr. Karoline Spies	ECJ Luxembourg
01/2014	Yinon Tzuberly	ECJ Luxembourg
09 – 11/2013	Felipe Pinto Vallada	University of Amsterdam, The Netherlands

## Visiting Professor

Prof. Michael Lang was Visiting Professor at University of Gainesville (Florida) in January and February 2014.

## The Austrian-Chinese Tax Research Network

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





## Conferences and Meetings in Beijing and Hong Kong

Within the framework of this cooperation, a WU team consisting of Prof. Lang, Prof. Owens, Oliver-Christoph Günther, Ina Kerschner, Li Na and Marion Stiastry travelled to Greater China for a series of events in June 2014. The starting point of the week was a meeting with our Chinese LL.M. Alumni at the conference center of the National People's Congress on June 15, 2014. On the next two days, the "1st Europe-China Tax Dialogue" took place. The conference was co-organized with the Chinese Ministry of Finance and CUFÉ. Moreover, the WU delegation had a closed meeting with the Head and other members of the International Department of the Chinese Tax Administration and the Chinese Vice-Finance-Minister invited Prof. Lang and Prof. Owens for dinner. The series of events in Beijing and Hong Kong were rounded up by the International Tax Conference "Positioning Hong Kong in the New International Tax Environment", which was organized together with the Chinese University of Hong Kong.

## Teaching in Beijing and Xiamen

This year's activities focused not only on research, but also on teaching activities. In autumn 2013, a Viennese delegation (Li Na, Alejandro Ruiz and Elena Variychuk) gave a five days lecture to PKU/CUFÉ students as well as practitioners.

In June 2014, the 1st Summer School of International Tax Law at Xiamen University took place. The event lasted five days, focused on special issues on tax treaty law and was attended by more than 170 participants including academics, students, professionals and representatives of the Chinese tax authorities. The WU team consisted of Prof. Lang, Oliver-Christoph Günther, Ina Kerschner, Li Na and Marion Stiastry.

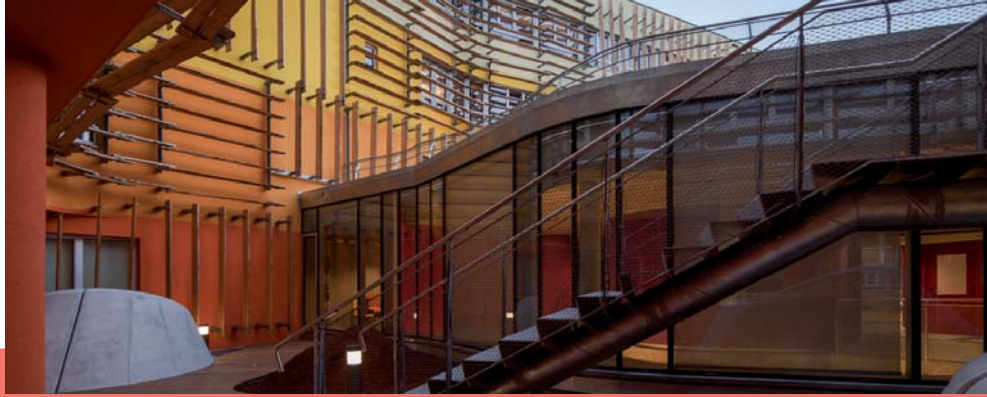
## Involvement in International Academic Institutions

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 the CFE (Confédération Fiscale Européenne), a member of the Scientific Advisory Council as well as of the Board of the Deutsche Steuerjuristische Gesellschaft, the current chairman of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants, 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 the International Bureau of Fiscal Documentation (IBFD) and member of the Scientific Advisory Board of the Leibniz ScienceCampus MaTax.

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), a member of the Junge Kurie of the Austrian Academy of Sciences, of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA), of the Board of the European Association of Tax Law Professors (EATLP), a founding member of GREIT (Group for Research on European and International Taxation) and a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation.

Prof. Alexander Rust is Luxembourg Deputy Member of the Academic Committee of the European Association of Tax Law Professors (EATLP) and also Member of the Scientific Committee of the Luxembourg International Fiscal Association (IFA).



## DISSEMINATING OUR KNOWLEDGE

### Book series, tax journals

In the academic year 2013/2014 many books were written or edited by the professors of our Institute, most of which were published by the IBFD, Linde, Edward Elgar Publishing, LexisNexis Peter Lang GmbH 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 the "Series on International Taxation" presently comprising 85 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 23 years ago. Prof. Josef Schuch is also one of the editors of *ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is the editor in chief of the *World Tax Journal*, a member of the editorial board of *Intertax* and of *Diritto e Pratica Tributaria Internazionale*. Furthermore, he is also a member of the scientific board of the *Revista Mexicana de Derecho Financiero y Tributario* (Mexico), of the *Revista de direito tributario atual* (Brazil) and *Revista de Finanças Públicas e Direito Fiscal* (Portugal). Moreover, Prof. Michael Lang and Prof. Pasquale Pistone are among the members of the scientific board of the *Russian Yearbook on International Tax Law*. Prof. Michael Lang is a member of the board of editors of the *World Tax Journal*. Prof. Michael Lang is also editor-in-chief of the *Bulletin for International Taxation* and one of the editors of *Kluwers' Series in International Tax Law*.

### 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. Ten years ago, we started to build up a database containing information about 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 5,000 people with our electronic newsletter and send them our magazine *TAX LAW WU* on a quarterly basis, to give them information about our Institute's activities. It is always 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.

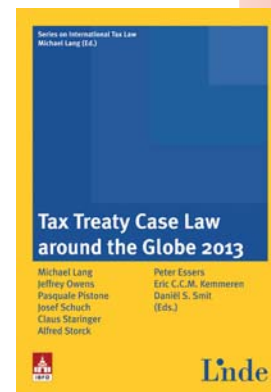
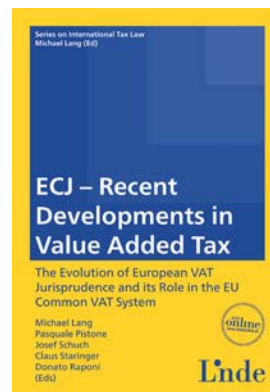
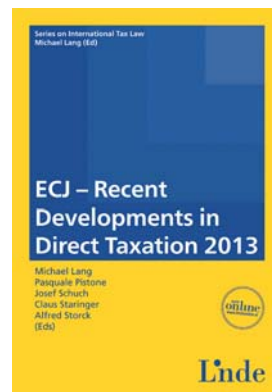


## CEE Vienna International Tax Law Summer School

In July 2014, we organized the CEE Summer School on International Tax Law for the sixth 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 contact between students, lecturers and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Bank Austria, Henkel, LeitnerLeitner, Siemens and TPA Horwath.

## 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

### Corporate Tax Lunch

On October 30, 2013, and on April 24, 2014, our Institute, in close cooperation with the Chamber of Commerce, hosted a working lunch for corporate tax directors who provided input statements on recent developments in the area of BEPS.

### Henkel Global Tax Campus

On October 14 and October 15, 2013 and also from May 6 to May 8, 2014 our Institute organized together with Henkel the "Global Tax Campus".

### Training Course for the Central Tax Court of Thailand

The Central Tax Court of Thailand approached our Institute to organize a tailor-made program about "International Tax Law and European Union Tax Law - Principles, Practical Problems and Recent and Emerging Issues" for them.

We were honoured and pleased to welcome 34 judges of the Central Tax Court of Thailand from May 19 to 29, 2014 at WU. Prof. Michael Lang and other Senior Researchers and Lecturers of the Institute for Austrian and International Tax Law of WU presented and discussed selected case studies (practical cases taken from court judgments, administrative rulings etc), to cover the most relevant and interesting topics in this area. One additional highlight was the visit to the Austrian Tax Court, a brief campus tour and a presentation of the new technical features and facilities in the Teaching Center of WU, which was met with huge interest by the Thai judges.

Alongside the training sessions the judges also had the opportunity to see a bit of Vienna and Austria. Finally, the Vienna Philharmonic Summer Night Concert Schönbrunn 2014 was the grand finale to a grand Vienna stay.

### Tax Treaty Courses

We held seminars on tax treaty law (January, 2014; July, 2014), 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.



## IMPRINT

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