

INVITATION

31st Viennese Symposium on International Tax Law

“Tax Treaty Interpretation in Light of Vienna Convention on the Law of Treaties (VCLT)”

The Vienna Convention on the Law of Tax Treaties is a pivotal instrument in the field of international law. The convention established the principles and rules governing the formation, interpretation, and termination of treaties. Its relevance extends beyond the general scope of international relations, affecting a variety of specialized areas such as tax law. The VCLT, in particular, plays a crucial role in guiding the interpretation of tax treaties as courts and authorities frequently consult the interpretation principles codified in the VCLT. Even though the VCLT is itself an international law treaty and, as such, on the same level as a DTC, the VCLT nevertheless provides interpretive principles for other treaties. Article 31 VCLT mandates that a treaty should be interpreted in good faith, in accordance with the ordinary meaning of its terms and in light of its object and purpose. Article 32 VCLT allows supplementary means of interpretation, such as the preparatory work of the treaty and the circumstances of its conclusion, if the interpretation according to Article 31 VCLT does not provide a clear result. Article 33 VCLT complements the interpretation rules by allowing for the consideration of all authentic languages of a treaty. Within the framework of the symposium, the speakers will present their research on the analysis of the VCLT's interpretation rules in Article 31 – 33 and their relevance for tax treaty interpretation. Furthermore, they will examine the relation between the interpretation rules of the VCLT and Article 3 (2) OECD MC.

Organizer:

WU, Institute for Austrian and International Tax Law
International Fiscal Association (Austrian Branch)

Scientific Committee:

Prof. Georg Kofler
Prof. Michael Lang
Prof. Alexander Rust
Prof. Josef Schuch
Prof. Karoline Spies
Prof. Claus Staringer
Prof. Rita Szudoczky
Prof. Pasquale Pistone
Prof. Robert Risse
Prof. Jeffrey Owens
(WU, Institute for Austrian and International Tax Law)

Date: Monday, June 17, 2024, 9.00 until 18.30

Venue: Campus WU, Building LC, Ceremonial Hall 1, Welthandelsplatz 1, 1020 Vienna.

Participation is free of charge.

Please use the **Online-Form** (short.wu.ac.at/sym-int-registration) to register.

For questions, please contact Ms. Myriam Pereira de Milinic myriam.pereira.de.milinic@wu.ac.at.

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“Tax Treaty Interpretation in Light of Vienna Convention on the Law of Treaties (VCLT)”

Prof. Michael Lang, (WU) & Mag. Kilian Posch (WU)

The Relevance of the Vienna Convention on the Law of Treaties for Tax Treaty Interpretation

Prof. Georg Kofler, (WU) & Bence Péter Komár, LL.B., (WU)

The Ordinary Meaning (Art 31 par 1 VCLT); Special Meaning (Art 31 par 4 VCLT) and Tax Treaty Interpretation

Prof. Karoline Spies, (WU) & Giuseppe Moramarco, LL.M., (WU)

Good Faith (Art 31 par 1 VCLT) and Tax Treaty Interpretation

Prof. Rita Szudoczky, (WU) & Iris Tschatsch, MA, LL.M., (WU)

The Interpretation of Tax Treaty Terms in its Context (Art 31 par 1 and 2 VCLT)

Prof. Alexander Rust, (WU) & Juliane Beverungen, BA, BSc., (WU)

Object and Purpose (Art 31 par 1 VCLT) and Tax Treaty Interpretation

Prof. Daniel Blum, (WU) & Dominic Krenn, LL.M., (WU)

Subsequent Agreements (Art 31 par 3 subpar a VCLT) and Tax Treaty Interpretation

Prof. Michael Lang, (WU) & Eric Coenen, LL.B., (WU)

Subsequent Practice (Art 31 par 3 subpar b VCLT) and Tax Treaty Interpretation

Dr. Gustavo Weiss de Resende, LL.M., (WU)

Supplementary Means of Interpretation (Art 32 VCLT) and Tax Treaty Interpretation

Yasmin Lawson, LL.M., (WU)

Authentic Languages (Art 33 VCLT) and Tax Treaty Interpretation

Prof. Claus Staringer, (WU) & Timoleon Christodouloupolos, LL.M., (WU)

Customary International Law and Tax Treaty Interpretation

Prof. Michael Lang, (WU) & Benjamin Beer, LL.B., (WU)

The Relation Between Art 3 par 2 OECD MC and the Interpretation Rules of the Vienna Convention on the Law of Treaties