

Institute for Austrian and International Tax Law Vienna

Report on Academic Activities 2019/20

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 academic year 2019/20, which started on October 1, 2019, and ended on September 30, 2020. It was a very successful year for our Institute and for the team as a whole.

This year presented us with completely new challenges. However, we are happy to report that we were able to carry out almost all of our scientific activities as planned, mostly in an online format in the summer term. In retrospect, it was a year of improvisation but also of innovation. This required all those involved to go the extra mile. We would like to thank everyone who helped make this possible and all our friends who continue to support us.

The Institute for Austrian and International Tax Law is the largest university-based institution in tax law worldwide. As well as carrying out research and teaching activities at WU (Vienna University of Economics and Business), the Institute is involved in many national and international research projects and, therefore, has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative, and inspiring tax-related research. We are proud to be part of WU. To a large degree, we are financed by WU as well as by the Austrian tax-

payer. However, to a significant extent, we also receive funds from Austrian and European research institutions, from our partners in the business community, and from private and corporate sponsors. For example, nearly half of our staff is financed from sources outside the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

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

Our main fields of interest are corporate tax law, international tax law, and European tax law, and to a growing extent tax policy, transfer pricing, and VAT. Most of our research activities deal with issues in these areas. This is also true for our teaching activities. 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.

Georg Kofler

Michael Lang

Alexander Rust

Josef Schuch

Karoline Spies

Claus Staringer

Pasquale Pistone

Alfred Storck

Jeffrey Owens

Robert Risse

CONTENTS

1

Preface

2

Staff

Professors	6
Administrative Director	6
Jean Monnet Professor	6
Guest Professors	6
Honorary Professors	6
Director, WU Global Tax Policy Center	6
Managing Director, WU Transfer Pricing Center	6
Chair of the Board, WU Transfer Pricing Center	6
Program Leader, Tax and Technology, Co-operative Compliance	6
Research Associates Habilitation	6
Post Doctoral Research Associates	6
Research and Teaching Associates	6
Adjunct Faculty	7
Junior Researchers	7
Administrative Staff	7
New Professors at our Institute: Georg Kofler and Karoline Spies	8
Honorary Doctorate of Law	8
The Tax Practice Advisory Council at our Institute	8

3

Teaching

Teaching Activities in the Standard Program 9

Books for Students 10

Special Activities Offered to Students 11

EUCOTAX 11

International and European Tax
Moot Court 2019/20 12

Semester Opening, Semester Closing,
Master Welcome Reception 12

Career Prospects for Students 13

Colloquium on European
and International Tax Law 13

Seminar in Cooperation with EY
Federal Ministry of Finance 13

Cooperation – Active Sourcing 14

PwC Best Bachelor Thesis in Tax Law 14

TPA Best Presentation Award	14
EY Bachelor Tax Challenge, Tax Professional of the Year	14
Henkel Master Thesis and Traineeship	14
Procter & Gamble Bachelor and Master Theses	14
KPMG-WU Workshop on Corporate Tax Law	15
LL.M. Program in International Tax Law	16
LL.M. International Tax Law Faculty 2019/20	16
Alumni	16
Klaus Vogel Lecture	16
Job Fair	16

Research Activities

Publications in Academic Year 2019/20 18

Doctoral Programs 34

Doctoral Program in International Business Taxation (DIBT) 34

Doctoral Programs in Business and Economics and in Business Law 34

Academic Awards 35

WU Global Tax Policy Center at the Institute for Austrian and International Tax Law 35

Digital Economy Taxation Network (DET) 35

Co-operative Compliance 35

The China/WU Forum on Removing Tax Barriers to the Belt and Road Initiative (BRI) 36

Vienna Multi-Stakeholder Group on Improving Cross-Border Dispute Resolution 36

Tax Transparency and Corruption 36

Fireside Chats 37

WU Transfer Pricing Center at the Institute for Austrian and International Tax Law 37

Global Transfer Pricing Conference 38

"Transfer Pricing Developments Around the World" 38

WU Transfer Pricing Symposium 38

Advanced Transfer Pricing Courses 38

Workshops on Transfer Pricing 38

WU-TA Advanced Transfer Pricing Programme 39

Academic Conferences 39

Conference on Procedural and Constitutional Law 39

Conference "Recent and Pending Cases at the CJEU on Direct Taxation" 40

Disseminating our Knowledge

Book Series, Tax Journals 48

Maintaining Lifelong Relationships with Students, Graduates, and Other Practitioners 49

Helping Practitioners Search for Literature and Case Law 49

Contacts with Academics and Practitioners from Around the World 50

Vienna Certificate in Transfer Pricing 50

Vienna Certificate in Double Tax Treaties 50

Henkel Global Tax Campus 50

Corporate Tax Lunch 50

Information Evenings 50

Tax Treaty Courses 50

Conference "Court of Justice of the European Union: Recent VAT Case Law" 40

Conference "Tax Treaty Case Law Around the Globe" 40

27th Viennese Symposium on International Tax Law 40

Tax Lunch Talks 41

Deloitte-WU Tax Summit 41

Round Tables 41

Topics of Round Tables 42

Topical Discussion Round 44

OECD Archives 45

Funded Research Projects 45

Incoming Foreign Researchers 46

Outgoing Researchers 47

Engaging with International Academic Institutions 47



STAFF

Professors

Prof. Georg Kofler
 Prof. Michael Lang
 Prof. Alexander Rust
 Prof. Josef Schuch
 Prof. Karoline Spies
 Prof. Claus Staringer

Administrative Director

Maria Wimmer

Jean Monnet Professor

Prof. Pasquale Pistone

Guest Professors

Prof. Alfred Storck
 Prof. Walter Hellerstein

Honorary Professors

Prof. Heinz Jirousek
 Prof. Christian Kaeser
 Prof. Helmut Loukota

Director, WU Global Tax Policy Center

Prof. Jeffrey Owens

Managing Director, WU Transfer Pricing Center

Dr. Raffaele Petruzzi

Chair of the Board, WU Transfer Pricing Center

Prof. Robert Risse

Program Leader, Tax and Technology, Co-operative Compliance

Jonathan Leigh-Pemberton

Research Associates Habilitation

Dr. Kasper Dziurdź
 Dr. Christoph Marchgraber
 Dr. Daniela Hohenwarter-Mayr
 Dr. Karoline Spies

Post Doctoral Research Associates

Dr. Daniel W. Blum
 Dr. Caroline Heber
 (MPI for Tax Law and Public Finance, Munich)
 Dr. Rita Szudoczky
 Dr. Nevia Čičin-Šain

Research and Teaching Associates

Dr. Desiree Auer
 François Barreau (DIBT Collegiate)
 Valentin Bendlinger
 Ege Berber Villeneuve (DIBT Collegiate)
 Svitlana Buriak
 Theo Capriles (DIBT Collegiate)
 Gabriela Capristano Cardoso

Stefano Castagna (DIBT Collegiate)

Martha Caziero

Stefanie Chroustovsky

Robin Damberger

Christina Dimitropoulou (DIBT Collegiate)

Karol Dziwiński

Florian Fiala

Daniel Fuentes (DIBT Collegiate)

Sriram Govind (DIBT Collegiate)

Ricardo Augusto Gil Reis Rodrigues (DIBT Collegiate)

Vera Hellebrandt (PwC-Research Project Associate)

Dr. Raphael Holzinger

Dr. Rita Julien

Balázs Károlyi (DIBT Collegiate)

Martin Klokar

Christian Knotzer

Ashrita Prasad Kotha (DIBT Collegiate)

Dorottya Kovács

Shimeng Lan

Ivan Lazarov (DIBT Collegiate)

Belisa Liotti

Xiangdan Luo (DIBT Collegiate)

Sergio Messina (DIBT Collegiate)

Alexandra Miladinović

Markus Mittendorfer

Katharina Moldaschl

Florian Navisotschnigg

Theres Neumüller



Joy Waruguru Ndubai
 Marta Ołowska
 Nicholas Pacher
 Angelina Papulova
 Cristóbal Pérez Jarpa (DIBT Collegiate)
 Christina Pollak (KPMG-Research Project Associate)
 Sayee Prasanna
 Lisa Maria Ramharter (PwC-Research Project Associate)
 Siddhesh Rao
 Mario Riedl
 Alessandro Roncarati (DIBT Collegiate)
 Ioana-Felicia Rosca (DIBT Collegiate)
 Marcio Henrique Sales Parada (DIBT Collegiate)
 Philipp Scharizer
 Mirna Solange Screpante
 Erika Scuderi
 Selina Siller
 Annika Streicher
 Mari Takahashi (DIBT Collegiate)
 Andreas Ullmann
 Felipe Vallada (DIBT Collegiate)
 Christiane Zöhrer (PwC-Research Project Associate)

Adjunct Faculty

Dr. Lukas Allram
 Dr. Anna Binder
 Prof. Jennifer Bird-Pollan
 Dr. Florian Brugger

Dr. Veronika Daurer
 Prof. J. Clifton Fleming
 Prof. Charles Gustafson
 Prof. Stephanie Hoffer
 Matthias Hofstätter
 Dr. Dimitar Hristov
 Dr. Eline Huisman
 Dr. Ina Kerschner
 Dr. Dieter Kischel
 Dr. Franz Koppensteiner
 Dr. Katharina Kubik
 Dr. Na Li
 Dr. Walter Loukota
 Dr. Christian Massoner
 Dr. Nadine Oberbauer
 Dr. Patrick Orlet
 David Orzechowski
 Dr. Elisabeth Pamperl
 Dr. Sebastian Pfeiffer
 Dr. Patrick Plansky
 Prof. John Prebble
 Johannes Prillinger
 Dr. Marlies Ursprung-Steindl
 Christoph Schlager
 Dr. Richard Stern
 Dr. Franz Philipp Sutter
 Dr. Theresa Tanzer
 Dr. Elisabeth Titz-Frühmann

Laura Turcan
 Kurt Ubelhoer
 Dr. Erich Schaffer
 Prof. Servatius Van Thiel

Junior Researchers

Fall Term:
 Vanessa Aichstill, Anna Amenitsch,
 Georg Ball, Helena Bank, Maximilian
 Fürst, Sandra Grossmann, Anna
 Moshammer, Lukas Nussbaumer,
 Alexander Schiller, René Dzoja
 (eAssistent)

Spring Term:
 Vanessa Aichstill, Clemens
 Beckenberger, Teresa Boyer, Melanie
 Burger, Theresa König, Samuel Loibl,
 Alexander Schiller, Harald Walch,
 Katharina Nemeth (eAssistent)

Administrative Staff

Gulzar Abenova
 Milena Gegios
 Layomi Gunatilleke-Jester
 Michaela Haider
 Karina Hertle
 Merita Kuku
 Julia Leitner
 Eva Mader
 Katharina Michner
 Nina Nimmerrichter
 Renée Pestuka
 Hedwig Pfanner
 Caroline Ristić
 Stephanie Roiss
 Ester Scheck
 Theodora Stergidou
 Christina Sudrat
 Ulrika Sundin-Speer





New Professors at our Institute: Georg Kofler and Karoline Spies

Two outstanding and internationally recognized tax law scholars have been appointed by the Rector of WU to join and strengthen the Institute for Austrian and International Tax Law as full professors. Both appointments were based upon the unanimous proposal of the selection committee. The Institute is extremely happy and proud to have been able to secure these two excellent professors, who are now continuing their research and teaching activities at WU.

- Karoline Spies, who completed her academic education at the Institute for Austrian and International Tax Law and has gained experience in tax practice, started as professor of Tax Law with a focus on VAT on July 1, 2020.
- Georg Kofler, who was previously a full professor at the University of Linz, started on October 1, 2020, as professor for International Tax Law.

Our two new colleagues will help to complement, strengthen, and further develop our focus topics in the future.

Honorary Doctorate of Law

On February 1, 2020, Prof. Pasquale Pistone, Jean Monnet ad personam Professor of European Tax Law and Policy at the Institute for Austrian and International Tax Law, received an honorary doctorate of law from Örebro University Sweden. Örebro University thus honoured a personality who has made great contributions to the research on international and European tax law. Prof. Pasquale Pistone is known worldwide for his academic success in the area of tax law. His productivity is impressive; not only has he written an enormous number of publications alone or in cooperation with others but he also regularly takes part as a keynote speaker, moderator, and chairman at important international conferences worldwide.

The Tax Practice Advisory Council at our Institute

Our Tax Practice Advisory Council is made up of leading experts from international tax practice, with whom we consult on a regular basis. The Tax Practice Advisory Council advises the board of the Institute on strategic decisions in order to guarantee the Institute's position as a globally leading academic research facility in the field of tax law. Moreover, it is the purpose of the Tax Practice Advisory Council to provide a link between the Institute and tax practitioners.

The members of our Tax Practice Advisory Council are: Alessandro Bucchieri (Enel Group), Paolo Ludovici (L&P – Ludovici Piccone & Partners), Guglielmo Maisto (Maisto e Associati), Arne Schnitger (PwC), Thomas Töben (Schnittker Möllmann Partners), Monique van Herksen (Simmons & Simmons), Walter Vigo (Unicredit SpA), Graeme Alan Wood (The Procter & Gamble Company).

3

TEACHING



Teaching Activities in the Standard Program

The basic course "Introduction to Tax Law" is mandatory for most students enrolled in the standard programs at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In academic year 2019/20, about 1,577 students took exams for 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", a course that focuses 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 national or international courts or tax authorities. Those students who want to specialize further may decide to take "European Tax Law" or other elective courses like "Procedural Fiscal Law", "Austrian International Tax Law", "EU Tax Policies in the Field of Direct Taxation", "Tax in Practice" or "Transfer Pricing", which is of high relevance in the business world.

For the English Bachelor Program in Business and Economics our Institute offers the mandatory course "Law, Economics and Business". From the next academic year we will also offer the specialization "International and European Tax Law". The specialization will cover the most relevant areas in international tax law.

Every student is required to write a Bachelor thesis. Each year, the Institute provides four main topics, which are divided into fifteen sub-topics each, for which the students can apply.

The Master Program in Business Law focuses on a comprehensive theoretical and practical education in Austrian, European, and International Business Law and qualifies in particular for juridical jobs. WU's Master Program in Taxation and Accounting provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation. Graduates become highly qualified to work in fields like tax consultancy or auditing, or in the tax departments of large corporations.

Both Master Programs provide mandatory courses in tax law: In "Business Tax Law", the students gain a deeper knowledge regarding the subtleties of corporate income taxation. "Tax Treaty Law" deals with the application of double taxation conventions. On the course "Foreign Tax Law", held by international guest professors, students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In academic year 2019/20, the following guest professors held lectures in "Foreign Tax Law" – some of the lectures were held online: Prof. Joseph Clifton Fleming (USA), Dr. Richard Stern, PhD (USA), Prof. Van Thiel (Belgium), Prof. John Prebble (New Zealand), Prof. Jennifer Bird-Pollan (USA), Prof. Charles H. Gustafson (USA), Prof. Stephanie Hoffer (USA), Prof. Na Li (China), and Prof. Alfred Storck (Germany). Finally, our Institute offers an "Advanced Seminar on Tax Law". Students may choose "Simulated Tax Treaty Negotiations", where students from WU and the University of São Paulo negotiate a fictitious double taxation treaty between their countries via a video conference, "Tax Planning and Transfer Pricing in Multinational Companies", "Seminar on European

3



TEACHING

Tax Law”, “Seminar on Current Developments in European and International Tax Law” or “BEPS and other OECD and EU Initiatives against Aggressive Tax Planning”. For Master Program students with a special interest in VAT, the Institute provides an elective course on “Special VAT Issues in a National and International Context”.

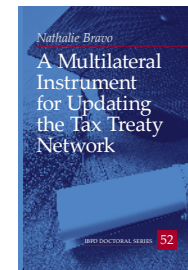
In addition to the above courses, students on the Master Program Taxation and Accounting are required to take the following courses in tax law: “Tax Policy” and “Corporate Tax Law”, which focuses on special subjects within corporate tax law. Students may choose from “Reorganization Tax Law” and “Tax Planning and Transfer Pricing in Multinational Companies”. On the Master Program Finance and Accounting, our Institute offers a mandatory course in “Corporate Tax Law for Finance and Accounting”.

Each student on either Master Program is required to prepare a Master thesis that demonstrates their ability to independently treat a topic with the help of academic research methods. Ambitious students are invited to write a tax-related Master thesis at our Institute. A total of 28 Master theses were approved at our Institute in academic year 2019/20.

In compliance with the regulations set out by the Austrian authorities, all teaching activities on the WU Campus were switched to a distance-learning format as a preventative measure to curb the spread of the COVID-19 in summer term 2020. The courses were held in various online formats, more than 80% of the students on the business tax law program were satisfied with the wide range of online courses. In general, the WU has gained a lot of experience with distance learning and has enhanced its digital course formats over the last few months, which could lead to the permanent integration of distance-learning elements into the traditional lecture formats in the future.

Books for Students

Our Institute provides the materials required for these courses as well as guidance for students. The Institute provides “Introduction to European Tax Law on Direct Taxation” (substantially revised and updated, sixth edition, published by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch, Prof. Claus Staringer, Prof. Alexander Rust, Prof. Georg Kofler, and Prof. Karoline Spies), “Introduction to Double Taxation Conventions” (Prof. Michael Lang), and “Praxisfälle Steuerrecht 3” (“Practical Case Studies in Tax Law”, third volume, published by Dr. Caroline Heber and Dr. Daniela Hohenwarter-Mayr). Furthermore, the eighteenth edition of our book “Einführung in das Steuerrecht” (“Introduction to Tax Law”, edited by Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, and Prof. Claus Staringer) was published. Based on this German-language textbook, the 3rd edition of the English counterpart “Introduction to Austrian Tax Law” (edited by Kurt Uebelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman, and Dr. Erich Schaffer) was provided.



Publications
2019/20



TAX LAW COURSES

Course	Number of Students in 2019/20
Introduction to Tax Law (5 courses)	1577
Basic Topics in Tax Law (36 courses)	917
Seminar on Advanced Topics in Tax Law (6 courses)	725
European Tax Law	19
Procedural Fiscal Law	32
Foreign Tax Law	20
Transfer Pricing	11
EU Tax Policies in the Field of Direct Taxation	25
Tax Law in Practice (2 courses)	71
Tax Treaty Law (2 courses)	301
Business Tax Law (2 courses)	246
Tax Planning and Transfer Pricing in Multinational Companies	28
Current Issues and Case Studies	
Issues in U.S. International Tax Law and Policy	21
Tax and Development	26
Simulated Tax Treaty Negotiations	18
Transfer Pricing in International Companies – Selected Issues with Case Studies	25
International Aspects of China's Tax Law and Recent Developments	28
Seminar on European Tax Law	10
Colloquium on European and International Tax Law (2 courses)	22
Reorganization Tax Law	40
Tax Obstacles to International Economic Activity	14
Common Tax Law	23
Jurisprudential Perspectives of Taxation Law	20
U.S. Tax Law and Policy	38
Corporate Tax Law for Finance and Accounting	115
WU-BMF Seminar Business Tax Law	52
Seminar on Business Tax Law in Form of Simulated Client Meetings	26
European Value Added Tax - Current Issues and Future Developments	5
International Aspects of U.S. Tax Law	56
International Tax Law	34
Law, Economics and Business	224

Special Activities Offered to Students

EUCOTAX

Every year, six of our Institute's best students participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (1 Panthéon-Sorbonne), Uppsala (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (Universitas Varsoviensis), Zürich (Universität Zürich), St. Gallen (Universität St. Gallen), Valencia (Universitat de Valencia), and Vienna (WU). In academic year 2019/20, the EUCOTAX Wintercourse was to be held in Warsaw from April 16 to 23, 2020. However, due to COVID-19, it turned out to be the first "online Wintercourse". The general topic was "Base Erosion and Profit Shifting (BEPS): Implementation of Anti-Tax Avoidance Provisions". Dr. Rita Julien, Dr. Rita Szudoczky, Svitlana Buriak, and Andreas Ullmann supported and supervised our students (Carina Christine Frisch, Tanja Posch, Nicolas Stangl, Vincenz Stockert, and Paul Traar). Finally, during the EUCOTAX Wintercourse, the students from all fourteen EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects but also many new friends from different parts of the world.

The student team for the EUCOTAX Wintercourse 2020/21 was selected in June 2020.

3



TEACHING

International and European Tax Moot Court 2019/20

In 2020, we once again took part in the International and European Tax Moot Court organized by the Catholic University of Leuven (Belgium). The competition was to be held in Leuven from March 15 to 20, 2020. Due to COVID-19, the final in its planned format had to be called off. Instead of pleading in Leuven physically, all teams sent their pleadings to Leuven on video. Our team once again made it to the semi-final and reached sixth place overall.

A Moot Court is a fictitious court, where teams of students play the roles of plaintiff and defendant. Prof. Claus Staringer and Annika Streicher supported and supervised our students (Magdalena Holzer, Philipp Scharizer, Emanuel Triebnig, and Sophie Vana). As on the EUCOTAX program, the participants enjoyed language training by Dr. Rita Julien. Furthermore, the students who participate in the Moot Court or the EUCOTAX program may write their Master or Bachelor theses based on the topics of the Moot Court or the EUCOTAX program. The student team for the 2020/21 International and European Tax Moot Court was selected in June 2020.

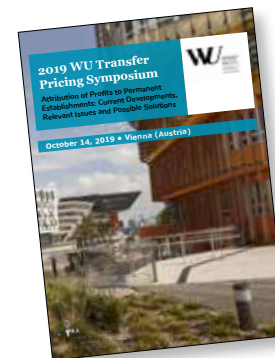
Semester Opening, Semester Closing, Master Welcome Reception

With just over 23,000 students, WU is a very large university. Establishing close relationships with our students is therefore a priority. Several initiatives have been taken by our Institute to achieve this goal. Each term, we invite our students to a dinner buffet (Semester Opening). In 2019, Porsche Holding sponsored the Semester Opening in the fall and in doing so gave us the opportunity to present our teaching and research program for the upcoming term and to reach out to our students outside the lecture rooms.

Moreover, we celebrated the end of the term together with our students and TPA at the Institute in an informal atmosphere (Semester Closing). At the Semester Closing of the fall term, the "TPA Best Presentation Award" was conferred on the best students of the seminar "Advanced Topics in Tax Law".

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

- October 16, 2019: Semester Opening
- October 22, 2019: Master Welcome Reception "Business Law" and "Taxation and Accounting":
- January 23, 2020: Semester Closing





Career Prospects for Students

On December 2, 2019, our Institute invited students to attend a panel discussion together with BDO, BF Consulting, EY, Grant Thornton Austria, and LBG on the future of the profession of “tax adviser”. The students had the opportunity to talk to experienced practitioners about current and future issues and developments regarding this topic.

Another panel discussion was held on May 11, 2020, to discuss career prospects for our students in law firms. Binder Grösswang, bpv Hügel, DLA Piper Weiss-Tessbach, and Freshfields assigned members to the panel. This event took place for the first time in a new format as an online live stream and was well received by the students. The audience had the opportunity to ask questions through an online chat.

Colloquium on European and International Tax Law

The Institute for Austrian and International Tax Law held a colloquium series on “Current Developments in European and International Tax Law”. Numerous distinguished scholars were invited to give presentations for selected students as well as for practitioners and other researchers. As the topics of each colloquium are selected just a few weeks before the actual seminar date, discussions are always up to date and also deal with the most recent cases of the Court of Justice of the European Union (CJEU).

Speakers and Topics of the Colloquium Series in Academic Year 2019/20

October 14, 2019

- Paul-John Loewenthal (European Commission): Fiscal State Aid: A Need for Clarity
- Stefan Brunsbach (PwC): The Global Anti-Base Erosion Proposal – A Solution for the Tax Challenges Arising from the Digitalization of the Economy?

November 25, 2019

- Prof. Luis Eduardo Schoueri (University of São Paulo Law School): Can (and Should) Tax Law Hinder Bribery? The OECD Anti-Bribery Convention
- Paolo Ludovici (Ludovici Piccone & Partners): DAC 6: Challenges and Opportunities of the New EU Tax Disclosure Rules

January 20, 2020

- Aurelio Massimiano (Maisto e Associati): Elimination of Double Taxation: Comparison Between Old and New Dispute Resolution Tools

May 18, 2020 - ONLINE

- Prof. Peter Hongler (University of St. Gallen): The Taxation of the World Society

Seminar in Cooperation with EY

A seminar on Austrian and International Business Tax Law took place for the first time in the fall term of 2019/20 in cooperation with EY. Under the supervision of Prof. Alexander Rust, Master students had the possibility to explore the daily work of tax advisers by analyzing abstracted case studies which the tax advisory firm was working on. In simulated client meetings the tax law issues were discussed together. The students then developed their own solution proposals in small groups with the help of the course instructor and EY advisers, and then presented them in a final discussion.

3



TEACHING

Federal Ministry of Finance Cooperation – Active Sourcing

In academic year 2019/20, the Institute for Austrian and International Tax Law and the Federal Ministry of Finance continued their cooperation with the objective of finding talents in the field of tax law within the framework of lectures, and Bachelor and Master theses. Three Master theses and two Bachelor theses were called for tender in cooperation with the Federal Ministry of Finance in fall 2019 and spring 2020 respectively. A lecture on “WU-BMF Seminar on Corporate Tax Law” was held again in the winter term of 2019/20. Tax officials from the Ministry of Finance provided case studies and Dr. Blum provided the theoretical input.

PwC Best Bachelor Thesis in Tax Law

On October 30, 2019, the Institute, in cooperation with PwC, conferred the PwC Best Bachelor Thesis in Tax Law award on four students for their brilliant Bachelor thesis, written in academic year 2018/19. The PwC Best Bachelor Thesis Award went to Lisa Salbrechter, Daniela Prenninger, Nicole Zach and Eva Fritsch. Furthermore, two Bachelor theses and two masters theses were called for tender in cooperation with PwC in fall 2019.

TPA Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars “Advanced Topics in Tax Law”: The TPA Best Presentation Award went to Annabella Barbic, Anna Maria Madlener, Moritz Hecht, Paul Hecht, Jannis Krenn, and Valerie-Cecile Ettinger for the fall term. The winners were officially announced at our Semester Closings in January 2020, organized in cooperation with TPA. The winners for the spring term will be announced in fall 2020.

EY Bachelor Tax Challenge, Tax Professional of the Year

Within the EY Tax Challenge, five Bachelor theses were called for tender in cooperation with EY. These theses were based on case studies of practical importance and involve current issues of tax law. The authors of the best theses were selected to participate in the EY Tax Challenge, which took place in Stuttgart. Similarly, the EY Tax Professional of the Year program gives students the opportunity to research important topics for tax law practice in the context of their Master theses. Four topics were called for tender which are simultaneously supported by both the Institute’s research staff as well as practitioners from EY. After completing the theses, the author of the best thesis was selected to take part in the EY Challenge “Young Tax Professional of the Year” program.

Henkel Master Thesis and Traineeship

Within the Henkel Program, three Master theses, one in combination with a traineeship at Henkel Düsseldorf and one with Henkel Vienna were called for tender in spring 2020. The students are supported both by research staff of the Institute and practitioners from the tax department of Henkel.

Procter & Gamble Bachelor and Master Theses

Within this program, two Bachelor theses and one Master thesis in the field of International Tax Law and Transfer Pricing were called for tender in cooperation with P&G. The students were supported both by research staff of the Institute and P&G tax managers, who are based worldwide. The Bachelor and Master theses were presented online via Microsoft Teams to the experts of Procter & Gamble in June 2020.



KPMG-WU Workshop on Corporate Tax Law

In November and December 2019 and May 2020, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute for Austrian and International Tax Law.

Each session of this course was prepared by a member of our research team together with a practitioner from KPMG. The aim of this series of workshops is to exchange ideas between academia and practitioners for the benefit of all participants, whether students, tax experts, or researchers. These workshops will continue in the upcoming academic year.

Speakers and Topics of the KPMG-WU Workshops in 2019/20

November 4, 2019

- Mario Riedl, Dr. Christoph Marchgraber: Die Vereinbarkeit der österreichischen Hinzurechnungsbesteuerung mit den Doppelbesteuerungsabkommen

December 16, 2019

- Annika Streicher, Alfred Mühlberger: Umsatzsteuer in der Reisebranche

May 25, 2020 - ONLINE

- Florian Fiala, Andreas Kronawetter: Verzinsung im Abgabenverfahren

Publications
2019/20



3



TEACHING

LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999, thus we celebrated its 20th anniversary in 2019. The program is a joint activity with the Akademie der Steuerberater und Wirtschaftsprüfer and has a formidable reputation worldwide. In academic year 2019/20, both a full-time and part-time program were launched. The full-time course finished in June 2020, the part-time course will finish in June 2021. In September 2020, another full-time program started with 27 students. The applicants came from 33 different countries, 68% from outside Europe. A Welcome Reception was held on September 10, 2020, for all new students.

LL.M. International Tax Law Faculty 2019/20

Philip Baker • Stephen Barkoczy • Daniel Blum • Yariv Brauner • Nathalie Bravo • Kim Brooks • Luc De Broe • Kasper Dziurdz • Eberhard Eichenhofer • Peter Essers • Carlo Garbarino • Sriram Govind • Stephanie Hoffer • Francois Hellio • Daniela Hohenwarter-Mayr • Heike Jochum • Rita Julien • Christian Kaeser • Liselott Kana • Christian Kersting • Michael Lang • Ine Lejeune • Michael Lennard • Christoph Marchgraber • Omri Marian • Yoshihiro Masui • Alexandra Miladinovic • Rebecca Millar • TP Ostwal • Raffaele Petruzzi • Hans Pijl • Pasquale Pistone • Jennifer Roeleveld • Alexander Rust • Bernhard Schima • Luis Schoueri • Roman Seer • Stafford Smiley • Karoline Spies • Claus Staringer • Rita Szudoczky • Felco Van der Enden • Jean-Philippe Van West • Scott Wilkie • Adam Zalasinski

Alumni

A total of 784 students have graduated from our LL.M. Program in International Tax Law since the first courses started in 1999. They continue to benefit from an enduring worldwide network.

Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU but also supported the LL.M. Program from its inception. 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 2019 lecture was delivered on October 4 by Prof. Yariv Brauner, University of Florida, on "The True Nature of Tax Treaties" and commented on by Prof. Hein Vermeulen, University of Amsterdam.

Job Fair

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

LL.M. Graduates from all over the world





RESEARCH ACTIVITIES

Publications in Academic Year 2019/20



Prof. Michael Lang

- Das Verhältnis zwischen der Nichtigerklärung von Beurteilungen (§ 73 UG) und dem Widerruf akademischer Grade und Bezeichnungen (§ 89 UG), zfhr 2020, forthcoming.
- Tax Treaty Interpretation – A Response to John F. Avery Jones, Bulletin for International Taxation 2020, forthcoming.
- Das DBA Österreich – Slowakei im Lichte des MLI, SWI 2020, forthcoming.
- Die Auslegung von Doppelbesteuerungsabkommen als Problem der Planungssicherheit bei grenzüberschreitenden Sachverhalten, in Gosch/Grotherr/Bergmann (eds), Handbuch der Internationalen Steuerplanung, forthcoming.
- Versteckte Diskriminierung und Grundfreiheiten, in Herzig/Förster/Schnitger/Levedag (eds), Internationales Steuerrecht, forthcoming.
- GAARs – Stay Away from Them!, in Butani (ed), Treatise on GAARs, forthcoming.
- Can Law Regulate its Own Interpretation?, in Brauner (ed), Research Handbook International Tax Law, forthcoming.
- Wirtschaftslenkung und Finanzverfassung, in Holoubek/Kahl/Lienbacher (eds), Handbuch Wirtschaftsverfassungsrecht, forthcoming.
- Die wirtschaftliche Betrachtungsweise im Steuerrecht, in WiR - Studiengesellschaft für Wirtschaft und Recht (ed), Die wirtschaftliche Betrachtungsweise, forthcoming.
- DTC Policy Considerations in Light of the Multilateral Instrument and the OECD Model Tax Convention 2017 (with Christiane Zöhrer), in The Chamber of Tax Consultants (ed), The Compendium on International Taxation, forthcoming.

- DBA-Auslegung nach der Wiener Vertragsrechtskonvention versus nach Art 3 Abs 2 OECD-MA?, in Rasch (ed), Internationales Steuerrecht, forthcoming.
- Versteckte Diskriminierung und Grundfreiheiten, in Herzig/Förster/Schnitger/Levedag (eds), Internationales Steuerrecht, forthcoming.
- Homeoffice nach der Konsultationsvereinbarung zum DBA Deutschland – Österreich, SWI 2020, 331.
- Das Verfahren beim Abschluss und bei der Kündigung von Doppelbesteuerungsabkommen in Deutschland, Österreich und der Schweiz (with Pascal Hinny, Volker Kaiser, Steffi Balzerkiewicz), ISTR 2020, 317 = ASA 2019/2020, 601 = Spektrum der Rechtswissenschaften 2020, 27.
- Triangular Cases - The Neglected Problem in Tax Treaty Law, in Sanghavi (ed), Essays on International Taxation: Liber Amicorum Nishith Desai, 2020, 19.
- Ausländische Stiftungen im österreichischen Ertragsteuerrecht, in Kanduth-Kristen/Urnik/Fritz-Schmied (eds), Gedenkschrift für Herbert Kofler, 2020, 313.
- The Signalling Function of Art 29 Par 9 OECD MC ("Principal Purpose Test"), Bulletin for International Taxation 2020, 264.
- Der Zuzug hochqualifizierter Personen aus dem Ausland zur Förderung der Wissenschaft und Forschung nach § 2 ZBV 2016, SWK 2020, 411.
- Are Football Referees Sportspersons?, in Monsenago/Bjuvberg (eds), International Taxation in a Changing Landscape, 2019, 179.
- Normenkonflikte zwischen den Vorschriften des nationalen Steuerrechts und der Doppelbesteuerungsabkommen, in Gosch/Schnitger/Schön (eds), Festschrift für Jürgen Lüdicke, 2019, 437.
- Triangular Cases – Das vernachlässigte Problem des DBA-Rechts, SWI 2019, 420.
- Rechtsmissbrauch und subjektives Element, TPI 2019, 227.



Prof. Alexander Rust

- Art 10 Par 2 and Art 11 Par 2 OECD Model Convention: Direct Applicability, Refund and the Competence of Competent Authorities to Settle the Mode of Application (with Ioana-Felicia Rosca), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.

- Germany: Income of a Soccer Referee; Companies Organizing Concerts, in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemmeren/Smit (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.
- Tax Treaty Application Beyond the Scope of Art 2 OECD MC 1982 and 2017: The Scope of Mutual Agreement, Non-Discrimination and Mutual Assistance Clauses (with Gabriela Capristano Cardoso, Xiangdan Luo), in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Controlled Foreign Company Rule (Articles 7 and 8 ATAD), in Haslehner/Kofler/Pantazatou/Rust (eds), A Guide to the Anti-Tax Avoidance Directive, forthcoming.
- Commentary on the Introduction, Art 1 (Persons Covered), Art 3(2) (Interpretation), Art 21 (Other Income), Art 23 (Methods for the Elimination of Double Taxation), Art 24 (Non-Discrimination) and Art 29 (Entitlement to Benefits), in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions, forthcoming.
- Commentary to Art 21 (Other Income) and Art 24 (Non-Discrimination), in Ismer (ed), Vogel/Lehner, Doppelbesteuerungsabkommen der Bundesrepublik Deutschland auf dem Gebiet der Steuern vom Einkommen und Vermögen, forthcoming.
- Germany: C-480/17 Montag, C-135/17 X GmbH, C-685/16 EV in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU – Recent Developments in Direct Taxation 2019, 125.
- Australische Backpacker Tax verstößt gegen das abkommensrechtliche Diskriminierungsverbot, SWI 2020, 10.
- Mixed Activities under Double Taxation Conventions, in Gosch/Schnitger/Schön (eds), Festschrift für Jürgen Lüdicke, 2019, 541.
- Time and Double Taxation Conventions, in Ismer/Reimer/Rust/Waldhoff (eds), Territorialität und Personalität. Festschrift für Moris Lehner, 2019, 47.



Prof. Josef Schuch

- Identical or Substantially Similar Tax According to Art 2 Par 4 OECD Model Convention 1982 and 2017 (with Shimeng Lan), in Lang/Pistone/Rust/Schuch/Staringer



(eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.

- *Mutual Assistance Procedure and Domestic Law* (with Marta Ołowska), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaties and Procedural Law*, forthcoming.



Prof. Karoline Spies

- *EuGH-Rsp zur Umsatzsteuer: Personalsendung von Mutter- an Tochtergesellschaft als umsatzsteuerbarer Vorgang?* (with Christina Pollak, Selina Siller, Annika Streicher), *ecolox* 2020, forthcoming.
- *§ 6 Z 4-Z 6 EU-MPFG: Verlustnutzungsmodell, Einkünfte transformation, Round Tripping* (with Viktoria Wöhler), in Bergmann/Pinetz/Spies (eds), *EU-Meldepflichtgesetz – Kommentar*, forthcoming.
- *§ 9 EU-MPFG: Meldepflicht des Intermediärs in mehreren Mitgliedstaaten* (with Viktoria Wöhler), in Bergmann/Pinetz/Spies (eds), *EU-Meldepflichtgesetz – Kommentar*, forthcoming.
- *§ 10 EU-MPFG: Meldung mehrerer Intermediäre* (with Viktoria Wöhler), in Bergmann/Pinetz/Spies (eds), *EU-Meldepflichtgesetz – Kommentar*, forthcoming.
- *Missglücktes Dreiecksgeschäft infolge mangelhafter Rechnung* (with Katrin Allram), *BFG Journal* 2020, forthcoming.
- *Mutual Assistance in Direct Tax Matters* (with Michael Schilcher, Sabine Zirngast), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), *Introduction to European Tax Law on Direct Taxation*, 258.
- *Der neue Quick Fix für Reihengeschäfte*, in Achatz/Tumpel/Bieber (eds), *Neuerungen bei innergemeinschaftlichen Umsätzen*, forthcoming.
- *Verfahrensrecht und Amtshilfe* (with Viktoria Wöhler), in Bergmann/Gläser/Pinetz/Staneek (eds), *Hinzurechnungsbesteuerung und Methodenwechsel*, forthcoming.
- *Hybrid Entities in the Anti-Tax Avoidance Directive*, in Haslehner/Pantazatou/Kofler/Rust (eds), *A Guide to the Anti-Tax Avoidance Directive*, forthcoming.

- *CJEU Case Law on Taxable Persons and Related Issues 2019* (with Sebastian Pfeiffer), in Lang/Pistone/Rust/Schuch/Spies/Staringer/Pillet (eds), *CJEU – Recent Developments in Value Added Tax 2019*, forthcoming.
- *EuGH-Rsp zur Umsatzsteuer: Einordnung der Leistung eines Organisations von Live-Webcam-Darbietungen* (with Desiree Auer, Selina Siller, Annika Streicher), *ecolox* 2020, 638.
- *EuGH-Rsp zur Umsatzsteuer: Bestimmung der Bemessungsgrundlage bei Tauschumsätzen*, (with Desiree Auer, Selina Siller, Stephanie Zolles), *Ecolox* 2019, 543.
- *Zweifelsfragen zum Kennzeichen für Verluste in § 6 Z 4 EU-Meldepflichtgesetz* (with Viktoria Wöhler), *SWI* 2020, 292.
- *The External Dimension of the Fundamental Freedoms and Taxation*, in Haslehner/Panayi/Traversa (eds), *Research Handbook on EU Tax Law*, 2020, 563.
- *Permanent Establishments in Value Added Tax*, *IBFD*, Amsterdam, 2020.



Prof. Claus Staringer

- *Diverted Profits Taxes and Article 2 of the OECD Model Convention 2017* (with Martha Caziero), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.
- *The Role of the Competent Authorities under Art 4(3) OECD Model Convention* (with Katharina Moldaschl), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaties and Procedural Law*, forthcoming.
- *Austria: Vorarlberger Landes- und Hypothekbank AG (C-625/17)* in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), *CJEU – Recent Developments in Direct Taxation 2019*, 157.
- *Juristische Spitzfindigkeiten des Härtefallfonds*, *AVR* 2020, 82.
- *Schiedsverfahren und Rechtsstaat*, *AVR* 2020, 9.
- *Das Schiedsverfahren nach dem EU-BSStbG auf dem Prüfstand*, in Kubik/Schmidjell-Dommes/Staringer (eds), *SWI-Spezial: EU-Besteuerungsstreitbeilegungsgesetz*, 2019, 40.

- *Tax in History: GAAR-dians of the Tax Galaxy. A 100-year GAAR Journey from Germany to Austria and Back to the EU*, *Intertax* 2019, 986.
- *Bewertung und Exit Tax*, in Bertl/Eberhartinger/Egger/Hirschler/Kalss/Lang/Nowotny/Riegler/Rust/Schuch/Staringer (eds), *Wertmaßstäbe*, 2019, 173.



Prof. Pasquale Pistone

- *Taxation of Employment*, in Brauner (ed), *Research Handbook International Tax Law*, forthcoming.
- *Arbitration Procedure and the Implementation of Arbitral Awards in Domestic Law* (with Angelina Papulova), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaties and Procedural Law*, forthcoming.
- *General Report* (with Nevja Čičin-Šain), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), *The Implementation and Lasting Effects of the Multilateral Instrument*, forthcoming.
- *Digital Taxes and Art 2 OECD Model Convention 2017* (with Andreas Ullmann), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.
- *Coordination of Tax Laws and Tax Policies in the EU* (with Rita Szudoczky), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), *Introduction to European Tax Law on Direct Taxation*, 38.
- *Völkerrecht und Steuerrecht – Das Projekt der International Law Association zum Internationalen Steuerrecht – Phase 1: Die Rechte der Steuerpflichtigen* (with Juliane Kokott, Robin Miller), *StuW* 2020, 193.
- *General Report*, in Pistone (ed), *Tax Procedures. EATLP Annual Congress Madrid 2019*, 2020, 3.
- *General Report*, in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds), *Tax Treaty Arbitration*, 2020, 3.



RESEARCH ACTIVITIES

- The OECD Public Consultation Document “Global Anti-Base Erosion (GloBE) Proposal – Pillar Two”: An Assessment (with João Nogueira, Betty Andrade, Alessandro Turina), *Bulletin for International Taxation* 2020, 62.
- The OECD Public Consultation Document Secretariat Proposal for a “Unified Approach” under Pillar One: An Assessment (with João Nogueira, Betty Andrade, Alessandro Turina), *Bulletin for International Taxation* 2020, 14.
- European Solidarity Requires EU Taxes (with Frans Vanistendael, Gianluigi Bizioli, Irene Burgers, F. Alfredo García Prats, Daniel Gutmann, Peter Essers, Werner Haslechner, Georg Kofler, Hanno Kube, Adolfo Martín Jiménez, Ekkehart Reimer, Edoardo Traversa), *Tax Notes International* 2020, 577.
- *Diritto Tributario Internazionale*, Giappichelli, Torino, 2019.
- Preface, Schoueri, *Conflicts of International Legal Frameworks in the Area of Harmful Tax Competition*, 2019, xvii.
- A Plea for Qualified Majority Voting and the Ordinary Legislative Procedure in European Tax Law, in Van Thiel/Valente/Raventós-Calvo (eds), *CFE Tax Advisers Europe. 60th Anniversary Liber Amicorum*, 2019, 11.
- The BEPS Multilateral Instrument and EU Law, in Adolfo Martín Jiménez (ed), *The External Tax Strategy of the EU in a Post-BEPS Environment*, 2019, 171.
- Permanent Establishment and the Digital Economy, in Maisto (ed), *New Trends in the Definition of Permanent Establishment*, 2019, 199.
- Entitlement to Protection against Discriminatory Taxation (with Clement Migai), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaty Entitlement*, 2019, 227.
- Abuse of Companies and the Prohibition of Abusive Tax Practices, in Birkmose/Neville/Engsig Sørensen, *Abuse of Companies*, 2019, 309.
- Tax Policy and Special Tax Zones, in Pistone/De Goede/Laukkanen, *Special Tax Zones in the Era of International Tax Coordination*, 2019, 71.
- The 2019 OECD Proposals for Addressing the Tax Challenges of the Digitalization of the Economy: an Assessment (with João Nogueira, Betty Andrade), *International Tax Studies* 2019, Volume 2, No 2.
- I limiti esterni alla sovranità tributaria statale nell’era del diritto globale, in Glendi/Corasaniti/Corrado Oliva/de’ Capitani di Vimercate (eds), *Per un nuovo ordinamento tributario, “Il diritto tributario”*, 2019, 655.



Prof. Alfred Storck

- Transfer Pricing und Konzernfinanzierung – Praxishinweise für eine Arm’s-Length-Compliance in einem zunehmend komplexen Thema, *TPI* 2019, 149.



Prof. Jeffrey Owens

- Inter-agency Collaboration to Obtain and Use Data to Detect Potential Corruption (with Joy W. Ndubai, Siddhesh Rao), World Bank, forthcoming.
- The Use of Evidence/Data to Prosecute by Joint Prosecution Teams – The Role of Tax Administrations (with Joy W. Ndubai, Siddhesh Rao), World Bank, forthcoming.
- The Potential of Blockchain to Transform Tax Systems in BRI, *Journal of International Taxation in China* 2020, forthcoming.
- Comments on the Roadmap of the Proposal Entitled “Tax Fraud and Evasion – Better Cooperation Between National Tax Authorities on Exchanging Information” (with Gabriela Capristano Cardoso), European Commission, 2020.
- Dealing with Tax Populism (with Marta Ołowska), *Tax Notes International* 2020, 1155.
- What Is the Link Between COVID-19 and Illicit Financial Flows? (with Bernd Schlenther), *Tax Notes International* 2020, 691.
- Covid-19 and the Future of Taxation – What Role for Co-operative Compliance?, *Bloomberg Tax*, 9 June 2020.

- In Pursuit of Fair Tax Competition: The Linkage Between PTA, WTO Subsidies and EU State Aid Rules (with Pedro Guilherme Lindenberg Schoueri), *Intertax* 2020, 582.
- Blockchain and Tax: Exploring the New Field, *Journal of International Taxation in China* 2020, 10.
- Going the Way of the Polaroid: Digital Taxation and The End of the Arm’s-length Principle? (with Christian Kaeser, Sam Sim), *Tax Notes International* 2019, 211.
- Digital Taxation Lessons from Wayfair and the U.S. States’ Responses (with Christina Dimitropoulou), *Tax Notes International* 2019, 241.
- Co-operative Compliance: Breaking the Barriers, *Tax Adviser* 2019, 6.
- Tax Transparency: A First Step Towards Regaining Trust, *Tax Transparency Benchmark* 2019, VBDO, 2019, 21.
- Why – and How – African Countries Should Use Technology for Automatic Information Exchange (with Jerome Duperrut, Philippe Thevoz, Luukas Ilves, Clement Migai), *Tax Notes International* 2019, 919.



Prof. Helmut Loukosta

- *Internationales Steuerrecht, Großkommentar MANZ, Loseblatt*, 43. EL (DBA, Amtshilfe, Verordnungen und Erlässe, Richtlinien) (with Heinz Jirousek, Sabine Schmidjell-Dommes), 2019.
- OECD-Verrechnungspreisleitlinien und innerstaatliches Recht – Beispiele zu Verrechnungspreiskorrekturen (with Heinz Jirousek), *TPI* 2019, 243.
- Hinzurechnungsbesteuerung versus Verrechnungspreisberichtigung, *SWI* 2019, 294.



Prof. Heinz Jirousek

- Branch Report Austria, Subject 1 Reconstructing the Treaty Network, in IFA (ed), IFA Cahiers, forthcoming.
- Mutual Agreement Procedure and the Implementation of Mutual Agreements in Domestic Law (with Annika Streicher), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- Die Rolle des BMF als Competent Authority, in Kubik/Schmidjell-Dommes/Staringer (eds), SWI-Spezial: EU-Besteuerungsstreitbeilegungsgesetz, 2019, 148.
- Internationales Steuerrecht, Großkommentar MANZ, Loseblatt, 43. EL (DBA, Amtshilfe, Verordnungen und Erlässe, Richtlinien) (with Helmut Loukota, Sabine Schmidjell-Dommes), 2019.
- OECD-Verrechnungspreisleitlinien und innerstaatliches Recht, Beispiele zu Verrechnungspreiskorrekturen (with Helmut Loukota), TPI 2019, 243.
- Doppelbesteuerungsabkommen Österreich – Kosovo, ÖStZ 2019, 517.



Prof. Robert Risse

- Verrechnungspreise und COVID-19-Einflüsse im Henkel-Konzern, TPI 2020, 103.
- Steuerliche Betriebsprüfung und Tax Compliance (with Carmen Bachmann, Julia Ertl, Johannes Gebhardt), Rethinking Tax 2020, 40.

- Transfer Prices in Practice: How to Manage Business Performance Indicators and Tax Compliance Requirements?, TPI 2019, 236.
- Neue Herausforderung im Supply Chain Controlling (with Christian Hebler), Controlling & Management Review 2019, 8.
- Steuerliche Digitalisierung: Wie liefert Tax Compliance z.B. einen Mehrwert in USt-Prozessen?, Der Betrieb 2019, 1645.
- Tagungsbericht: DigiCampus 2019 (with Carmen Bachmann, Johannes Gebhardt), StuW 2019, 413.
- Wie beeinflusst die Digitalisierung das Machtgefüge zwischen Steuerpflichtigem und Finanzverwaltung? – Unterschiedliche Einschätzung von Beratung, Industrie und Finanzverwaltung (with Carmen Bachmann, Johannes Gebhardt, Konrad Richter), DSr 2019, 1879.
- Steuerwirkung der Fremdfinanzierung (with Carmen Bachmann, Konrad Richter, Carolin Schuler), in Schwetzler/Aders (eds), Jahrbuch der Unternehmensbewertung 2019, 2019, 105.



Dr. Raffaele Petrucci

- Transfer Pricing Aspects of Intra-Group Financing, Wolters Kluwer, Amsterdam, forthcoming.
- Substance in Transfer Pricing in a Post-BEPS World (and Beyond) (with Argyro Myzithra), International Transfer Pricing Journal 2020, forthcoming.
- Introduction to Transfer Pricing (with Giammarco Cottani, Stig Sollund, Sayee Prasanna), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis (with Sayee Prasanna), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Transfer Pricing and Intra-Group Services, in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.

- Transfer Pricing and Intra-Group Financial Transactions, in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Accurate Delineation vs Recognition of Intra-group Loans (with Raphael Holzinger), Tax Notes International 2020, 1111.
- Simplifying the Transfer Pricing Analysis: An Illusory Chimaera or a Realistic Ambition? (with Gabriela Capristano Cardoso), World Tax Journal 2019, 531.
- The OECD "Unified Approach" – Have the Cards Been Reshuffled? (with Raphael Holzinger, Mirna Screpante, Svitlana Buriak, Gabriela Capristano Cardoso), TPI 2019, 312.
- Comments on the Secretariat Proposal for a "Unified Approach" under Pillar One (with Raphael Holzinger, Svitlana Buriak, Mirna Screpante, Gabriela Capristano Cardoso), OECD, 2019.
- The Recent Decisions of the European Commission on Fiscal State Aid: An Analysis from a Transfer Pricing Perspective (with Alexandra Miladinović), International Transfer Pricing Journal 2019, 243.
- Transfer Pricing, Financial Transactions and the Quest for Implicit Support: Swinging between Stand-Alone and Group Credit Rating (with Raphael Holzinger), TPI 2019, 193.



Dr. Daniel Blum

- Unveiling the MLI: An Analysis of its Nature, Relationship to Covered Tax Agreements and Interpretation in Light of the Obligations of its Parties (with Rita Szudoczky), in Dourado (ed), Multilateralism and International Tax Law, forthcoming.
- Einkünfte aus Abrechnungsunternehmen: Auslegung und Abgrenzung (with Raphael Holzinger), SWI 2020, 360.



RESEARCH ACTIVITIES

- At a Crossroads: Mandatory Disclosure under the DAC-6 and EU Primary Law (Part I) (with Andreas Langer), *European Taxation* 2019, 282.
- At a Crossroads: Mandatory Disclosure under the DAC-6 and EU Primary Law (Part II) (with Andreas Langer), *European Taxation* 2019, 313.
- § 28 GebG, in Bergmann/Pinetz (eds), *Kommentar zum Gebührengesetz*, 2020, 669.
- § 29 GebG, in Bergmann/Pinetz (eds), *Kommentar zum Gebührengesetz*, 2020, 680.
- § 33 TP 22 GebG, in Bergmann/Pinetz (eds), *Kommentar zum Gebührengesetz*, 2020, 998.



Dr. Caroline Heber

- § 2 UStG in Wäger (ed), *UStG-Kommentar*, forthcoming.
- Input VAT Deduction, in Lang/Pistone/Rust/Schuch/Spies/Staringer/Pillet (eds), *CJEU – Recent Developments in Value Added Tax 2019*, forthcoming.
- Bemessungsgrundlage, in Weitemeyer/Schauhoff/Achatz (eds), *Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG*, 2019, 857.
- Lieferungen und Sonstige Leistungen: Unentgeltliche Wertabgabe, in Weitemeyer/Schauhoff/Achatz (eds), *Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG*, 2019, 248.
- Lieferungen und Sonstige Leistungen: Spende, Sponsoring oder Werbeleistung, in Weitemeyer/Schauhoff/Achatz (eds), *Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG*, 2019, 237.
- Lieferungen und Sonstige Leistungen: Mitgliedsbeiträge, in Weitemeyer/Schauhoff/Achatz (eds), *Umsatzsteuerrecht für den Nonprofitsektor – MwStSystRL, deutsches und österreichisches UStG*, 2019, 195.



Dr. Raphael Holzinger

- Attribution of Profits to Permanent Establishments, in Lang/Cottani/Petruzzi/Storck (eds), *Fundamentals of Transfer Pricing: A Practical Guide*, forthcoming.

- Die Bedeutung von Verträgen im Rahmen der Verrechnungspreisdokumentation, in Neuling/Wilmanns/Busch/Scheibe (eds), *Verrechnungspreise in der Betriebsprüfung: Prävention, Deklaration, Konfliktlösung*, forthcoming.
- Einfache Gegenberichtigung, in Neuling/Wilmanns/Busch/Scheibe (eds), *Verrechnungspreise in der Betriebsprüfung: Prävention, Deklaration, Konfliktlösung*, forthcoming.
- Staatliche Beihilfen - Auswirkungen auf Verrechnungspreiskonzepte, *TPI* 2020, 147.
- Die Ergebnisabgrenzung bei verbundenen Unternehmen und Betriebsstätten post-BEPS: Rechtsformneutralität im OECD Musterabkommen, *Linde*, Vienna, 2020.
- Einkünfte aus Abrechnungsunternehmen: Auslegung und Abgrenzung (with Daniel Blum), *SWI* 2020, 360.
- Accurate Delineation vs Recognition of Intra-group Loans (with Raffaele Petruzzi), *Tax Notes International* 2020, 1111.
- Introduction to the Attribution of Profits to Permanent Establishments (with Svitlana Buriak), in Lang/Storck/Petruzzi (eds), *Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues, and Possible Solutions*, 2020, 3.
- Art 7 AOA vs Art 9 OECD/UN Models, in Lang/Storck/Petruzzi (eds), *Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues, and Possible Solutions*, 2020, 23.
- Die Anwendung des Abzugsverbots iSd § 12 Abs 1 Z 10 KStG bei Zinsen und Lizenzgebühren aus Verrechnungspreissicht (with Florian Henninger), *TPI* 2020, 12.
- The OECD “Unified Approach” – Have the Cards Been Reshuffled? (with Raffaele Petruzzi, Svitlana Buriak, Mirna Screpante, Gabriela Capristano Cardoso), *TPI* 2019, 312.
- Comments on the Secretariat Proposal for a “Unified Approach” under Pillar One (with Raffaele Petruzzi, Svitlana Buriak, Mirna Screpante, Gabriela Capristano Cardoso), *OECD*, 2019.
- Transfer Pricing bei „Higher-Value-Adding“-Dienstleistungen durch Anwendung des Stage-Gate-Modells: Berücksichtigung unterschiedlicher Funktions- und Risikoprofile, *TPI* 2019, 248.
- Transfer Pricing, Financial Transactions and the Quest for Implicit Support: Swinging between Stand-Alone and Group Credit Rating (with Raffaele Petruzzi), *TPI* 2019, 193.



Dr. Nevia Čičin-Šain

- General Report (with Pasquale Pistone), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), *The Implementation and Lasting Effects of the Multilateral Instrument*, forthcoming.
- Implementing the Multilateral Instrument in Croatia (with Dalibor Legac, Željko Martinović), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), *The Implementation and Lasting Effects of the Multilateral Instrument*, forthcoming.
- CFC Legislation in Croatia (with Stjepan Gadžo), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), *Controlled Foreign Company Legislation*, forthcoming.
- Taxing Uber, in Marin/Petrović/Lišičar/Mudrić (eds), *Uber—Brave New Service Or Unfair Competition: Legal Analysis of the Nature of Uber Services*, 2020, 181.
- National Report Croatia: Tax Treaty Arbitration (with Željko Martinović), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds), *Tax Treaty Arbitration*, 2020, 243.



Dr. Rita Julien

- Credit Method Compatibility and Constraints under EU Law: An Analysis of the Case Law of the Court of Justice of the European Union, forthcoming.
- Unexplained Wealth Orders (UWOs) Under the UK's Criminal Finances Act 2017: The Role of Tax Laws and Tax Authorities in Its Successful Implementation, WU International Taxation Research Paper Series No. 2, 2019.
- Update Note on Art 23 of the OECD Model, in Reimer/Rust (eds), Klaus Vogel on Double Taxation Conventions – Online Commentary.



Dr. Rita Szudoczky

- Hungary: Tesco (Case C-323/18), Vodafone (Case C-75/18) and Google Ireland Limited (Case C-482/18) (with Balázs Károlyi) in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU – Recent Developments in Direct Taxation 2019, 17.
- Hungary: The Obligation of Foreign Taxpayers to Register for Advertisement Tax Purposes and the Imposition of Corresponding Default Penalty Do Not Breach the Non-Discrimination Rule Based on Nationality (Article 24 (1)) of the Hungary-Ireland Double Tax Convention (with Balázs Károlyi), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.
- Hungary: The Application of the Arm's Length Principle Regarding the Transfer Pricing of Intra-Group Loan Agreements (with Balázs Károlyi), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.

- Unveiling the MLI: An Analysis of its Nature, Relationship to Covered Tax Agreements and Interpretation in Light of the Obligations of its Parties (with Daniel Blum), in Dourado (ed), Multilateralism and International Tax Law, forthcoming.
- Coordination of Tax Laws and Tax Policies in the EU (with Pasquale Pistone), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, 38.
- Google Ireland. System of penalties relating to the Hungarian tax on advertising is not compatible with EU law. Court of Justice. Comments (with Balázs Károlyi), H&I 2020/169.
- To Admit, or Not to Admit, That Is the Question – The CJEU's Controversial Stance on the Admissibility of State Aid Questions in Preliminary Ruling Procedures (with Balázs Károlyi), Kluwer Tax Blog, 31 March 2020.
- The Relationship between Primary, Secondary and National Law, in Panayi/Traversa/Haslehner (eds), Research Handbook on European Union Taxation Law, 2020, 93.
- The Troubled Story of the Hungarian Advertisement Tax: How (Not) to Design a Progressive Turnover Tax (with Balázs Károlyi), Intertax 2020, 46.
- Who Says a Penalty for Failing to Register for Advertisement Tax That Is Two Thousand Times Higher for Foreign Taxpayers Than the General Penalty Is Discriminatory? (with Balázs Károlyi), Kluwer Tax Blog, 5 September 2019.
- Hungary: Progressive Turnover Taxes in the Light of the EU Fundamental Freedoms and the State Aid Rules, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU Recent Developments in Direct Taxation 2018, 2019, 101.



Desiree Auer

- EuGH-Rsp zur Umsatzsteuer: Einordnung der Leistung eines Organistrators von Live-Webcam-Darbietungen (with Selina Siller, Karoline Spies, Annika Streicher), ecolex 2020, 638.
- EuGH-Rsp zur Umsatzsteuer: Bestimmung der Bemessungsgrundlage bei Tauschumsätzen, (with Selina Siller, Karoline Spies, Stephanie Zolles), Ecolex 2019, 543.

- SWI-Jahrestagung: Arbeitskräftegestaltung von einer Ordensschwester aus Deutschland zur inländischen Arbeitsausübung (with Alexandra Miladinović), SWI 2020, 251.
- VwGH: Konkluenter Vorteilsausgleich bei abweichender Einkünftezurechnung, ecolex 2020, 329.
- SWI-Jahrestagung: International tätiger Profi-Radfahrer (with Alexandra Miladinović), SWI 2020, 55.
- National Report Austria (with Andreas Langer), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), Implementing Key BEPS Actions: Where Do We Stand?, 2019, 97.
- SWI-Jahrestagung: Zuordnung einer Beteiligung zur Betriebsstätte im DBA-Recht (with Alexandra Miladinović), SWI 2019, 234.



Svitlana Buriak

- Global Transfer Pricing Conference 2020: Transfer Pricing Developments Around the World (with Mario Riedl), International Transfer Pricing Journal 2020, forthcoming.
- Global Transfer Pricing Developments (with Karol Dziwiński), in Transfer Pricing Around the World, forthcoming.
- A New Taxing Right for the Market Jurisdiction: Where Are The Limits?, Intertax 2020, 301.
- Is Fiat's Tank Half-Full or Half Empty? The General Court's Decision in Luxembourg v. Commission (T-755/15) (with Ivan Lazarov), International Transfer Pricing Journal 2020, 71.
- Between State Aid and the Fundamental Freedoms: The Arm's Length Principle and EU Law (with Ivan Lazarov), Common Market Law Review 2020, 905.



RESEARCH ACTIVITIES

- Introduction to the Attribution of Profits to Permanent Establishments (with Raphael Holzinger), in Lang/Storck/Petruzzi (eds), Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues, and Possible Solutions, 2020, 3.
- The OECD “Unified Approach” – Have the Cards Been Reshuffled? (with Raffaele Petruzzi, Raphael Holzinger, Mirna Screpante, Gabriela Capristano Cardoso), TPI 2019, 312.
- Comments on the Secretariat Proposal for a “Unified Approach” under Pillar One (with Raffaele Petruzzi, Raphael Holzinger, Mirna Screpante, Gabriela Capristano Cardoso), OECD, 2019.



Gabriela Capristano Cardoso

- Developing a Transfer Pricing Policy Framework for the Current Economic Crisis and Beyond (with Sayee Prasanna), International Transfer Pricing Journal 2020, forthcoming.
- Tax Crimes as Predicate Offences in the EU Sixth Anti-Money Laundering Directive, European Taxation 2020, forthcoming.
- Tax Treaty Application Beyond the Scope of Art 2 OECD MC 1982 and 2017: The Scope of Mutual Agreement, Non-Discrimination and Mutual Assistance Clauses (with Alexander Rust, Xiangdan Luo), in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Transfer Pricing in Brazil (with Andrea Costa Chaves), in Lang/Petruzzi/Cottani (eds), Fundamentals of Transfer Pricing: Principles and Practice, forthcoming.
- Comments on the Roadmap of the Proposal Entitled “Tax Fraud and Evasion – Better Cooperation Between National Tax Authorities on Exchanging Information” (with Jeffrey Owens), European Commission, 2020.

- Profit Attribution to Agency PEs (Art 5 para 5 and 6) – Panel Discussion, in Lang/Storck/Petruzzi (eds), Attribution of Profits to Permanent Establishments, 2020, 139.
- Using Arbitration to Resolve Transfer Pricing Disputes and the Impact of the OECD’s Unified Approach Proposal, Tax Notes International 2020, 97.
- Recharacterization of Intra-Group Commodities Transactions - Review of Case Glencore Investment Pty Ltd v. Commissioner of Taxation of the Commonwealth of Australia, TPI 2020, 44.
- Global Transfer Pricing Developments, in Lang/Petruzzi/Storck (eds), Transfer Pricing Developments Around the World 2019, 2019, 1.
- The OECD “Unified Approach” – Have the Cards Been Reshuffled? (with Raffaele Petruzzi, Raphael Holzinger, Mirna Screpante, Svitlana Buriak), TPI 2019, 312.
- Treatment of Currency Losses and Interest – Free Loans under the Dutch Participation Exemption – Review of Case 17/03918 of the Supreme Court of the Netherlands, TPI 2019, 217.
- Comments on the Secretariat Proposal for a “Unified Approach” under Pillar One (with Raffaele Petruzzi, Raphael Holzinger, Svitlana Buriak, Mirna Screpante), OECD, 2019.
- Simplifying the Transfer Pricing Analysis: An Illusory Chimaera or a Realistic Ambition? (with Raffaele Petruzzi), World Tax Journal 2019, 531.



Martha Caziero

- Diverted Profits Taxes and Article 2 of the OECD Model Convention 2017 (with Claus Staringer), in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.

- The Elimination of Economic Double Taxation in the European Union: Non-Discrimination and Beyond, European Taxation 2020, forthcoming.
- Analyzing the Italian Digital Services Tax Through European Glasses (with Raul-Angelo Papotti), Tax Notes International 2019, 421.



Stefanie Chroustovsky

- Implementing the Multilateral Instrument in Austria (with Christian Knotzer), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.
- Taxes on Estates and Inheritances and on Gifts According to Art 2 Par 1 and 2 OECD Model Convention 1982, in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- SWI-Jahrestagung: Hybride Finanzinstrumente im Verhältnis zu Brasilien (with Mario Riedl), SWI 2020, forthcoming.
- Verspätet rückerstattetes Umsatzsteuerguthaben: Hat der Steuerpflichtige ein Recht auf Verzugszinsen in der BAO? (with Christina Pollak), AVR 2020, 100.
- Die Behandlung nicht getilgter Verbindlichkeiten in der Liquidation eines Gruppenmitglieds, ecolex 2020, 436.
- Unionsrechtliche Verzugszinsen auf Umsatzsteuerguthaben – Rechtsanspruch oder Utopie? (with Christina Pollak), AVR 2020, 63.
- Die Rolle von Steuern im Klima- und Umweltschutz in Österreich (with Kristin Resenig), ÖStZ 2020, 24.



Robin Damberger

- CO2-Steuern – Welche Optionen stehen zur Verfügung?, in Kirchengast/Schnedl/Schulev-Steindl/Steinger (eds), CO2- und Umweltsteuern – Umweltrechtforum 2019, forthcoming.
- Steuerliche Begünstigungen für Biokraftstoffe und Beihilferecht, ÖStZ 2020, forthcoming.



Christina Dimitropoulou

- Implementing the Multilateral Instrument in Greece, in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.
- Scaling Back Tax Preferences on Artificial Intelligence-Driven Automation: Back to Neutral?, World Tax Journal 2020, forthcoming.
- Domestic Procedural Rules and Non-Discrimination, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- Robot Taxes: Where Do We Stand?, in Van Thiel/Valente/Raventós-Calvo (eds), CFE Tax Advisers Europe. 60th Anniversary Liber Amicorum, 2019, 55.
- Digital Taxation Lessons from Wayfair and the U.S. States' Responses (with Jeffrey Owens), Tax Notes International 2019, 241.

- The Proposed EU Digital Services Tax: An Anti-Protectionist Appraisal under EU Primary Law, Intertax 2019, 268.
- The Digital Service Tax and Fundamental Freedoms: Appraisal under the Doctrine of Measures Having Equivalent Effect to Quantitative Restrictions ("MEQR"), Intertax 2019, 201.



Karol Dziwiński

- Transfer Pricing and VAT (with Pietro Bricchetto), in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Transfer Pricing and Customs Valuation (with Luximan Babajee), in Lang/Cottani/Petruzzi/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Global Transfer Pricing Developments (with Svitlana Buriak), in Transfer Pricing Around the World, forthcoming.
- Domestic Procedural Law and Tax Treaty Law, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- When Old Rules Prevail over New Rules – Amazon Wins Again in U.S. Intangible Case, TPI 2020, 91.
- Transfer Pricing and VAT – An Analysis of Two Overlapping Disciplines, TPI 2020, 25.
- Profit Attribution of Significant Economic Presence and the Market State – Panel Discussion, in Lang/Storck/Petruzzi (eds), Attribution of Profits to Permanent Establishments, 2020, 193.



Florian Fiala

- Das Vollstreckungsverfahren in Abgabensachen (with Christiane Zöhrer), in Holoubek/Lang (eds), Die Vollstreckung in Verwaltungs- und Abgabensachen, forthcoming.
- The Methods to Avoid Double Taxation and Their Implementation in Domestic Law, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- Aus der aktuellen Rechtsprechung: VwGH- und BFG-Erkenntnisse samt Anmerkungen, AVR 2020, 112.
- Aus der aktuellen Rechtsprechung: VwGH- und BFG-Erkenntnisse samt Anmerkungen, AVR 2020, 76.
- Aus der aktuellen Rechtsprechung: VfGH-, VwGH- und BFG-Erkenntnisse samt Anmerkungen, AVR 2020, 34.
- Wieder: Das Finanzamt als Sparkasse (with Sebastian Starl), AVR 2020, 18.
- Co-operative Compliance in Austria (with Lisa Ramharter), European Taxation 2019, 385.
- SWI-Jahrestagung: Auskunftsbescheid im Zusammenhang mit Fremdwährungsdifferenzen (with Benedikt Hörtenhuber), SWI 2019, 491.

4



RESEARCH ACTIVITIES



Balázs Károlyi

- Hungary: The Obligation of Foreign Taxpayers to Register for Advertisement Tax Purposes and the Imposition of Corresponding Default Penalty Do Not Breach the Non-Discrimination Rule Based on Nationality (Article 24 (1)) of the Hungary-Ireland Double Tax Convention (with Rita Szudoczky), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.
- Hungary: The Application of the Arm's Length Principle Regarding the Transfer Pricing of Intra-Group Loan Agreements (with Rita Szudoczky), in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Smit/Kemmeren (eds), Tax Treaty Case Law Around the Globe 2019, forthcoming.
- Google Ireland. System of penalties relating to the Hungarian tax on advertising is not compatible with EU law. Court of Justice. Comments (with Dr. Rita Szudoczky), H&I 2020/169.
- Hungary: Tesco (Case C-323/18), Vodafone (Case C-75/18) and Google Ireland Limited (Case C-482/18) (with Rita Szudoczky) in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), CJEU – Recent Developments in Direct Taxation 2019, 17.
- The Troubled Story of the Hungarian Advertisement Tax: How (Not) to Design a Progressive Turnover Tax (with Rita Szudoczky), Intertax 2020, 46.
- To Admit, or Not to Admit, That Is the Question – The CJEU's Controversial Stance on the Admissibility of State Aid Questions in Preliminary Ruling Procedures (with Rita Szudoczky), Kluwer Tax Blog, 31 March 2020.
- Who Says a Penalty for Failing to Register for Advertisement Tax That Is Two Thousand Times Higher for Foreign Taxpayers Than the General Penalty Is Discriminatory? (with Rita Szudoczky), Kluwer Tax Blog, 5 September 2019.



Martin Klokar

- The List of Taxes According to Art 2 Par 3 OECD Model Convention 1982 and 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Welche Konsequenzen hat es, wenn der Intermediär von der Meldeverpflichtung befreit ist (§ 11 EU-MPFG)?, in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.
- § 12 EU-MPFG: Übergang der Meldepflicht (with Andreas Langer), in Bergmann/Pinetz/Spies (eds), EU-Meldepflichtgesetz – Kommentar, forthcoming.
- § 13 EU-MPFG: Frist für die Meldung (with Andreas Langer), in Bergmann/Pinetz/Spies (eds), EU-Meldepflichtgesetz – Kommentar, forthcoming.
- § 14 EU-MPFG: Ort der Meldung (with Andreas Langer), in Bergmann/Pinetz/Spies (eds), EU-Meldepflichtgesetz – Kommentar, forthcoming.
- § 15 EU-MPFG: Meldung mehrerer relevanter Steuerpflichtiger (with Andreas Langer), in Bergmann/Pinetz/Spies (eds), EU-Meldepflichtgesetz – Kommentar, forthcoming.
- EU Law and the ATAD (with Mario Riedl), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), Controlled Foreign Company Legislation, forthcoming.
- CFC Legislation in Austria (with Mario Riedl), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), Controlled Foreign Company Legislation, forthcoming.
- BFH-Rechtsprechungsübersicht (III) (with Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller, Annika Streicher), ecolex 2020, forthcoming.
- BFH-Rechtsprechungsübersicht (II) (with Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller, Annika Streicher), ecolex 2020, forthcoming.
- Der Verlustrücktrag nach dem Konjunkturstärkungsgesetz 2020, AVR 2020, forthcoming.
- SWI-Jahrestagung: Wegzugsbesteuerung auf Kapitalanteile im Privatvermögen im Verhältnis zur Schweiz, SWI 2020, 373.

- Die territoriale Anknüpfung relevanter Steuerpflichtiger nach dem EU-MPFG – Zweifelsfragen zum Ort der Meldung nach § 14 EU-MPFG (with Andreas Langer), AVR 2020, 106.
- BFH-Rechtsprechungsübersicht (I) (with Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller, Annika Streicher), ecolex 2020, 544.
- Differenzierung der Abzinsungssätze für langfristige Rückstellungen verfassungswidrig? (with Mario Riedl), ecolex 2020, 441.
- KEST-Entlastung bei Holdingstrukturen und Missbrauch – Die VwGH-Rechtsprechung zu „Directive Shopping“ im Verhältnis zur EuGH-Rechtsprechung zum Rechtsmissbrauch, AVR 2020, 56.
- Die österreichische Hinzurechnungsbesteuerung (CFC-Regime) und das Unionsrecht, SWI 2020, 67.
- Betriebsabspaltung mit Beteiligung und Fremdfinanzierung: Zurückbehaltung von Finanzierungsverbindlichkeiten bei Umgründungen, ecolex 2020, 59.
- Das Schiedsverfahren vor dem Beratenden Ausschuss, in Kubik/Schmidjell-Domes/Staringer (eds), SWI-Spezial: Das EU-Besteuerungsstreitbeilegungsgesetz, 2019, 104.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Alexandra Miladinović, Markus Mittendorfer, Katharina Moldaschl, Mario Riedl, Annika Streicher, Andreas Ullmann), ÖStZ 2019, 670.
- ImmoEST: Hauptwohnsitzbefreiung auch bei (kurzfristigen) Unterbrechungen der Nutzung möglich (with Mario Riedl), ecolex 2019, 987.
- DBA-Auslegungsfragen bei Einkünften von Ärzten, Postdocs und Studiengang-leitern (with Michaela Pitzer), SWI 2019, 478.
- DBA-Anwendungsprobleme bei Homeoffice, Verständigungsverfahren und Lizenzgebühren (with Michaela Pitzer), SWI 2019, 428.



Christian Knotzer

- Implementing the Multilateral Instrument in Austria (with Stefanie Chroustovskyy), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.



- Taxes on Capital According to Art 2 (1) and (2) OECD Model Convention 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Schweizer Arbeitslosengeld nach dem DBA Schweiz (with Nicholas Pacher), *ecolex* 2020, forthcoming.
- Über- und Doppelzahlungen sind Teil des Entgelts iSd § 4 Abs 1 UStG, *ecolex* 2020, 332.
- SWI-Jahrestagung: Lohnsteuerabzug ausländischer Arbeitgeber (with Nicholas Pacher), *SWI* 2020, 32.



Ashrita Prasad Kotha

- Implementing the Multilateral Instrument in India (with Prerna Peshori), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.
- Taxes on Income According to Art 2 Par 1 and 2 OECD Model Convention 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Place of Effective Management: Domestic and International Perspectives (with Mukesh Butani), in Shome (ed), *International Taxation in the Digital Era*, 2020, 155.



Shimeng Lan

- Identical or Substantially Similar Tax According to Art 2 Par 4 OECD Model Convention 1982 and 2017 (with Josef Schuch), in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- The Digitalisation of Tax Administration in China, India and South Korea in the Fourth Industrial Revolution (with Marta Ołowska, Prerna Peshori), *Bulletin for International Taxation* 2020, forthcoming.
- Sharing Economy: The Challenges and Opportunities for Chinese Individual Income Taxation – Didi Chuxing and Airbnb as Examples, *Asia Pacific Tax Bulletin* 2020, forthcoming.



Ivan Lazarov

- CFC Legislation in Bulgaria, in Lang/Owens/Pistone/Rust/Schuch/Staringer/Krevier (eds), *Controlled Foreign Company Legislation*, forthcoming.
- Bulgaria: Interest, Beneficial Ownership, and Anti-Abuse [Decision No 8401/2018 of the Supreme Administrative Court], in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemmerer/Smit (eds), *Tax Treaty Case Law Around the Globe* 2019, forthcoming.

- The Relevance of the Fundamental Freedoms for Direct Taxation, in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), *Introduction to European Tax Law on Direct Taxation*, 66.
- Bulgaria: Withholding Tax on Dividend Payments to Gibraltar, in Lang/Pistone/Rust/Schuch/Staringer/Storck (eds), *CJEU – Recent Developments in Direct Taxation* 2019, 275
- Between State Aid and the Fundamental Freedoms: The Arm's Length Principle and EU Law (with Svitlana Buriak), *Common Market Law Review* 2020, 905.
- Is Fiat's Tank Half-Full or Half Empty? The General Court's Decision in Luxembourg v. Commission (T-755/15) (with Svitlana Buriak), *International Transfer Pricing Journal* 2020, 71.
- Carpet-Bombing Tax Avoidance in Europe: Examining the Validity of the ATAD under EU Law (with Sriram Govind), *Intertax* 2019, 852.



Jonathan Leigh-Pemberton

- Indirect Taxation of Cross-Border E-Commerce in the Philippines, in World Bank Group (ed), *Click to Subscribe: Leveraging the Digital Economy for a Better Normal* (Philippines Digital Economy Report), forthcoming.
- International Tax Reform, Digitalization and Developing Economies (with Colin Clavey, Jan Loeprick, Marijn Verhoeven), *World Bank Discussion Paper No. 16*, October 2019.
- Different Treatment, Same Outcome: Reconciling Co-operative Compliance with the Principle of Legal Equality (with Alicja Majdańska), *Journal of Tax Administration* 2019, 111.

4



RESEARCH ACTIVITIES



Xiangdan Luo

- Tax Treaty Application Beyond the Scope of Art 2 OECD MC 1982 and 2017: The Scope of Mutual Agreement, Non-Discrimination and Mutual Assistance Clauses (with Alexander Rust, Gabriela Capristano Cardoso), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.



Alexandra Miladinović

- The State Aid Provisions of the TFEU in Tax Matters, in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), *Introduction to European Tax Law on Direct Taxation*, 110.
- SWI-Jahrestagung: International tätiger Profi-Radfahrer (with Desiree Auer), *SWI 2020*, 55.
- Literature Review: Liza Lovdahl Gormsen, *European State Aid and Tax Rulings*, *Intertax 2020*, 135.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokar, Markus Mittendorfer, Katharina Moldaschl, Mario Riedl, Annika Streicher, Andreas Ullmann), *ÖStZ 2019*, 670.
- Mismatches in View of the Recent Fiscal State Aid Investigations: Genuine Situation or Intentional (Illegal) Arrangements? (with Paulina Szotek), in De Pietro (ed), *New Perspectives on Fiscal State Aid. Legitimacy and Effectiveness of Fiscal State Aid Control*, 2019, 55.
- The Recent Decisions of the European Commission on Fiscal State Aid: An Analysis from a Transfer Pricing Perspective (with Raffaele Petrucci), *International Transfer Pricing Journal 2019*, 243.
- SWI-Jahrestagung: Zuordnung einer Beteiligung zur Betriebsstätte im DBA-Recht (with Desiree Auer), *SWI 2019*, 234.



Sergio Messina

- The *Sauvage* Case: When European Tax Law Faces the Rationale Grounding International Tax Law (Il caso *Sauvage*: Quando il diritto tributario Europeo incontra le logiche del diritto tributario internazionale), *DPTI 2019*, 232.



Markus Mittendorfer

- Umsatzsteuer bei Sachspenden im Versandhandel (with Annika Streicher, Christina Pollak, Selina Siller), *RdW 2020*, forthcoming.
- Double Protection under Art 2 OECD Model Convention 1982 and 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.
- In welcher Form ist der Nachweis zu erbringen, dass der Intermediär von der Meldeverpflichtung befreit ist (§ 11 EU-MPFG)?, in Jerabek/Jann/Spanblöchl/Reither (eds), *SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle*, forthcoming.
- EuGH zur Verlustverwertung bei Verlegung des tatsächlichen Verwaltungssitzes (with Mario Riedl), *ecolex 2020*, 551.
- Liegenschaftserwerb der verbliebenen Gesellschafterin durch Anwachsung nach § 142 UGB (with Mario Riedl), *ecolex 2020*, 439.
- Die Publizität von Entscheidungen nach dem EU-BStbG (with Annika Streicher), in Kubik/Schmidjell-Dommes/Staringer (eds), *SWI-Spezial: EU-Besteuerungsstreitbeilegungsgesetz*, 2019, 138.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokar, Alexandra Miladinović, Katharina Moldaschl, Mario Riedl, Annika Streicher, Andreas Ullmann), *ÖStZ 2019*, 670.
- Doppelte Haushaltsführung mit teils positiven und teils negativen Einkünften am Familienwohnsitz, *ecolex 2019*, 909.



Katharina Moldaschl

- Round Tripping (§ 6 Z 6 EU-MPFG), in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.
- SWI-Jahrestagung: Grenzüberschreitende Nutzungseinlage (with Christina Pollak), SWI 2020, forthcoming.
- The Role of the Competent Authorities under Art 4(3) OECD Model Convention (with Claus Staringer), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- BFH-Rechtsprechungsübersicht (III) (with Martin Klokár, Andreas Langer, Matthias Mayer, Selina Siller, Annika Streicher), ecolex 2020, forthcoming.
- BFH-Rechtsprechungsübersicht (II) (with Martin Klokár, Andreas Langer, Matthias Mayer, Selina Siller, Annika Streicher), ecolex 2020, forthcoming.
- SWI-Jahrestagung: Widersprüchliche VwGH-Rechtsprechung zu Missbrauch? (with Christina Pollak), SWI 2020, 309.
- BFH-Rechtsprechungsübersicht (I) (with Martin Klokár, Andreas Langer, Matthias Mayer, Selina Siller, Annika Streicher), ecolex 2020, 544.
- Das Verständigungsverfahren als Voraussetzung der Streitbeilegung nach dem EU-BStbG (with Christina Pollak), in Kubik/Schmidjell-Dommes/Staringer (eds), SWI-Spezial: EU-Besteuerungsstreitbeilegungsgesetz, 2019, 91.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokár, Alexandra Miladinović, Markus Mittendorfer, Mario Riedl, Annika Streicher, Andreas Ullmann), ÖStZ 2019, 670.
- Einkünfte nicht wesentlich beteiligter Gesellschafter-Geschäftsführer, ecolex 2019, 814.



Joy Waruguru Ndubai

- Implementing the Multilateral Instrument in Kenya, in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.
- Inter-agency Collaboration to Obtain and Use Data to Detect Potential Corruption (with Jeffrey Owens, Siddhesh Rao), World Bank, forthcoming.
- The Use of Evidence/Data to Prosecute by Joint Prosecution Teams – The Role of Tax Administrations (with Jeffrey Owens, Siddhesh Rao), World Bank, forthcoming.



Marta Ołowska

- Mutual Assistance Procedure and Domestic Law (with Josef Schuch), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- The Digitalisation of Tax Administration in China, India and South Korea in the Fourth Industrial Revolution (with Shimeng Lan, Perna Peshori), Bulletin for International Taxation, forthcoming.
- Conference Report: Digitalization of Tax Administration Forum, June 24-28, 2019, Seoul, South Korea (with Cristóbal Pérez Jarpa), forthcoming.
- Dealing with Tax Populism (with Jeffrey Owens), Tax Notes International 2020, 1155.



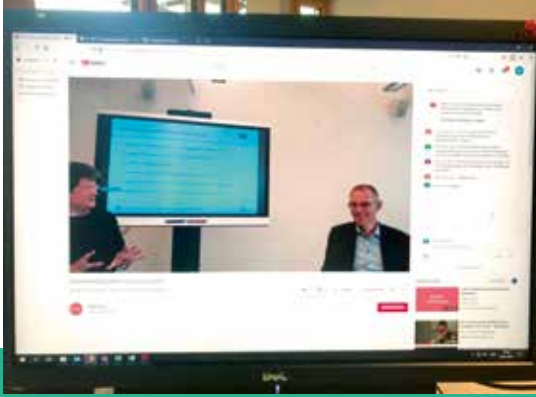
Nicholas Pacher

- Schweizer Arbeitslosengeld nach dem DBA Schweiz (with Christian Knotzer), ecolex 2020, forthcoming.
- SWI-Jahrestagung: Lohnsteuerabzug ausländischer Arbeitgeber (with Christian Knotzer), SWI 2020, 32.



Angelina Papulova

- Measures in Response to the Coronavirus Crisis: Brazilian and Worldwide Perspective (with Daniel Miotto), Brazilian Review 2020, forthcoming.
- A Handbook on Implementing Co-operative Compliance. Prepared by a Multi-stakeholder Group of Government, Business and Academia (Outcome of the project "Co-operative Compliance: Towards Improved Tax Certainty"), forthcoming.
- Arbitration Procedure and the Implementation of Arbitral Awards in Domestic Law (with Pasquale Pistone), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.



RESEARCH ACTIVITIES



Cristóbal Pérez Jarpa

- Industry Specific Taxes and Article 2 OECD Model Convention 1982 and 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.
- Implementing the Multilateral Instrument in Chile (with Felipe Yañez), in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.
- Conference Report: Digitalization of Tax Administration Forum, June 24-28, 2019, Seoul, South Korea, (with Marta Ołowska), forthcoming.
- National Report Chile: Tax Treaty Arbitration (with Rodrigo Polanco, Felipe Yañez), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds), Tax Treaty Arbitration, 2020, 187.

- Umsatzsteuer bei Sachspenden im Versandhandel (with Markus Mittendorfer, Annika Streicher, Selina Siller), RdW 2020, forthcoming.
- SWI-Jahrestagung: Grenzüberschreitende Nutzungseinlage (with Katharina Moldaschl), SWI 2020, forthcoming.
- Domestic Procedural Law and European Union Law, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- Verspätet rückerstattetes Umsatzsteuerguthaben: Hat der Steuerpflichtige ein Recht auf Verzugszinsen in der BAO? (with Stefanie Chroustovsky), AVR 2020, 100.
- SWI-Jahrestagung: Widersprüchliche VwGH-Rechtsprechung zu Missbrauch? (with Katharina Moldaschl), SWI 2020, 309.
- Unionsrechtliche Verzugszinsen auf Umsatzsteuerguthaben: Rechtsanspruch oder Utopie? (with Stefanie Chroustovsky), AVR 2020, 63.
- Dreiecksgeschäftsregelung: Ist die Registrierung im Bestimmungsland schädlich?, ecolex 2020, 143.
- Das Verständigungsverfahren als Voraussetzung der Streitbeilegung nach dem EU-BStbG (with Katharina Moldaschl), in Kubik/Schmidjell-Dommes/Staringer (eds), SWI-Spezial: EU-Besteuerungsstreitbeilegungsgesetz, 2019, 91.
- Wenn grob fahrlässiges Handeln zu einer finanziellen Besserstellung im Vergleich zu leicht fahrlässigem Handeln führt, ecolex 2019, 912.

- Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis (with Raffaele Petrucci), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Transfer Pricing, Supply Chain Management and Business Restructurings (with Zahira Quattrocchi), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.
- Transfer Pricing Developments in Developing Countries and Emerging Economies (with Andrew Hickman), in Lang/Petrucci/Storck (eds), Transfer Pricing Developments Around The World 2019, 2019, 125.



Christina Pollak

- EuGH-Rsp zur Umsatzsteuer: Personalentsendung von Mutter- an Tochtergesellschaft als umsatzsteuerbarer Vorgang? (with Annika Streicher, Selina Siller, Karoline Spies), ecolex 2020, forthcoming.



Sayee Prasanna

- Unresolved Conflicts between the US Commensurate with Income Standard and the Arm's length Comparability Analysis – Implications of Altera on cost-contribution arrangements, TPI 2020, forthcoming.
- Developing a Transfer Pricing Policy Framework for the Current Economic Crisis and Beyond (with Gabriela Capristano Cardoso), International Transfer Pricing Journal, forthcoming.
- Introduction to Transfer Pricing (with Giammarco Cottani, Raffaele Petrucci, Stig Sollund), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing: A Practical Guide, forthcoming.



Lisa Maria Ramharter

- SWI-Jahrestagung: Konsultationsvereinbarung zur Auslegung der Grenzgängerregelung im DBA Deutschland, SWI 2020, 166.
- Bilanzierung eigener Aktien nach dem UGB (with Michael Zwick), RWZ 2019, 355.
- Co-operative Compliance in Austria (with Florian Fiala), European Taxation 2019, 385.





Siddhesh Rao

- Inter-agency Collaboration to Obtain and Use Data to Detect Potential Corruption (with Joy W. Ndubai, Jeffrey Owens), World Bank, forthcoming.
- The Use of Evidence/Data to Prosecute by Joint Prosecution Teams – The Role of Tax Administrations (with Joy W. Ndubai, Jeffrey Owens), World Bank, forthcoming.
- The Potential Use of AI, Blockchain & Data Analytics in Transfer Pricing, *beck.digitax* 2020, 118.



Mario Riedl

- The Notion of “Tax” According to Art 2 OECD Model Convention 1982 and 2017, in Lang/Pistone/Rust/Schuch/Staringer (eds), *Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes*, forthcoming.
- EU Law and the ATAD (with Martin Klokár), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), *Controlled Foreign Company Legislation*, forthcoming.
- CFC Legislation in Austria (with Martin Klokár), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), *Controlled Foreign Company Legislation*, forthcoming.

- Hat der Intermediär zusätzliche Verpflichtungen, wenn er von der Meldepflichtung befreit ist (§ 11 EU-MPFG)?, in Jerabek/Jann/Spanblöchl/Reither (eds), *SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle*, forthcoming.
- SWI-Jahrestagung: Hybride Finanzinstrumente im Verhältnis zu Brasilien (with Stefanie Chroustovsky), *SWI* 2020, forthcoming.
- Global Transfer Pricing Conference 2020: Transfer Pricing Developments Around the World (with Svitlana Buriak), *International Transfer Pricing Journal* 2020, 12.
- Differenzierung der Abzinsungssätze für langfristige Rückstellungen verfassungswidrig? (with Martin Klokár), *ecolex* 2020, 441.
- Liegenschaftserwerb der verbliebenen Gesellschafterin durch Anwachsung nach § 142 UGB (with Markus Mittendorfer), *ecolex* 2020, 439.
- EuGH zur Verlustverwertung bei Verlegung des tatsächlichen Verwaltungssitzes (with Markus Mittendorfer), *ecolex* 2020, 551.
- Profit Attribution to PEs and PE Exemptions (Art 5 para 4) – Panel Discussion, in Lang/Storck/Petrucci (eds), *Attribution of Profits to Permanent Establishments*, 2020, 87.
- Bericht über das zweite WU Transfer Pricing Symposium, *TPI* 2019, 344.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokár, Alexandra Miladinović, Markus Mittendorfer, Katharina Moldaschl, Annika Streicher, Andreas Ullmann), *ÖStZ* 2019, 670.
- ImmoEST: Hauptwohnsitzbefreiung auch bei (kurzfristigen) Unterbrechungen der Nutzung möglich (with Martin Klokár), *ecolex* 2019, 438.



Ioana-Felicia Rosca

- CFC Legislation in Romania, in Lang/Owens/Pistone/Rust/Schuch/Staringer/Kreuer (eds), *Controlled Foreign Company Legislation*, forthcoming.

- Art 10 Par 2 and Art 11 Par 2 OECD Model Convention: Direct Applicability, Refund and the Competence of Competent Authorities to Settle the Mode of Application (with Alexander Rust), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaties and Procedural Law*, forthcoming.



Mirna Solange Screpante

- The Arm’s Length Principle Evolves Towards a “Value Creation Functional (i.e. DEMPE) Formula Standard”: A Barrier or a Gateway to Locational Business Planning?, *Intertax* 2020, forthcoming.
- Financial Transactions Tax: An Anti-Evasion Tool? (with Esteban Montenegro) in Kemmeren/Smit/Essers/Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds), *Tax Treaty Case Law Around the Globe* 2020, forthcoming.
- Challenges Ahead for the Financial Services Sector on Technological and Regulatory Change (with Florian Henninger), *TPI* 2020, 59.
- Report on Art 7 AOA vs Art 9 OECD/JUN Models, in Lang/Storck/Petrucci (eds), *Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues and Possible Solutions*, 2020, 47.
- The OECD “Unified Approach” – Have the Cards Been Reshuffled? (with Raffaele Petrucci, Raphael Holzinger, Svitlana Buriak, Gabriela Capristano Cardoso), *TPI* 2019, 312.
- Comments on the Secretariat Proposal for a “Unified Approach” under Pillar One (with Raffaele Petrucci, Raphael Holzinger, Svitlana Buriak, Gabriela Capristano Cardoso), *OECD*, 2019.
- Subject 1: Interest Deductibility – the Implementation of BEPS Action 4 (with Susi Baerentzen, Benjamin Malek), in IFA (ed), *Congress Report IFA 2019*, 2019, 9.
- Subject 2: Investments Funds (with Susi Baerentzen, Benjamin Malek), in IFA (ed), *Congress Report IFA 2019*, 2019, 13.

4



RESEARCH ACTIVITIES

- Seminar B: Form and Substance, in IFA (ed), Congress Report IFA 2019, 2019, 23.
- Seminar E: Taxation of Space, in IFA (ed), Congress Report IFA 2019, 2019, 35.
- Seminar F: IFA/OECD (with Susi Baerentzen, Benjamin Malek), in IFA (ed), Congress Report IFA 2019, 2019, 43.
- Seminar I: Recent Developments in International Taxation (with Susi Baerentzen, Benjamin Malek), in IFA (ed), Congress Report IFA 2019, 2019, 59.
- Seminar J: IFA/EU (with Susi Baerentzen, Benjamin Malek), in IFA (ed), Congress Report IFA 2019, 2019, 65.
- Formulaic (or Formulaary?!) Apportionment Wearing Value Creation Clothes: Is the Wolf Dressed in Sheep's Clothing?, Kluwer Tax Blog, 10 September 2019.
- Rethinking the Arm's Length Principle and Its Impact on the IP Licence Model after OECD/G20 BEPS Actions 8-10: Nothing Changed but the Change?, World Tax Journal 2019, 425.



Selina Siller

- EuGH-Rsp zur Umsatzsteuer: Personalentsendung von Mutter- an Tochtergesellschaft als umsatzsteuerbarer Vorgang? (with Christina Pollak, Annika Streicher, Karoline Spies), *ecolex* 2020, forthcoming.
- Umsatzsteuer bei Sachspenden im Versandhandel (with Markus Mittendorfer, Christina Pollak, Annika Streicher), *RdW* 2020, forthcoming.
- Online platforms in the short-term accommodation sector: the implications of CJEU Airbnb Ireland and how to treat them for VAT purposes (with Annika Streicher), *International VAT Monitor*, forthcoming.
- BFH-Rechtsprechungsübersicht (III) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Annika Streicher), *ecolex* 2020, forthcoming.
- BFH-Rechtsprechungsübersicht (II) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Annika Streicher), *ecolex* 2020, forthcoming.
- EuGH-Rsp zur Umsatzsteuer: Einordnung der Leistung eines Organisations von Live-Webcam-Darbietungen (with Desiree Auer, Karoline Spies, Annika Streicher), *ecolex* 2020, 638.
- BFH-Rechtsprechungsübersicht (I) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Annika Streicher), *ecolex* 2020, 544.
- Sind die Dienstleistungen eines Rechtsanwalts, die er als vom Gericht bestellter Sachwalter erbringt, von der Mehrwertsteuer befreit?, *ecolex* 2020, 335.
- Online-Beherbergungsplattformen: Leistung des Vermieters und Leistung der Plattform als einheitliche Leistung? (with Annika Streicher), *taxlex* 2020, 15.
- Online-Beherbergungsplattformen: Zwischen elektronisch erbrachter Dienstleistung und Margenbesteuerung (with Annika Streicher), *taxlex* 2020, 48.
- EuGH-Rsp zur Umsatzsteuer: Bestimmung der Bemessungsgrundlage bei Tauschumsätzen, (with Desiree Auer, Karoline Spies, Stephanie Zolles), *Ecolex* 2019, 543.



Annika Streicher

- EuGH-Rsp zur Umsatzsteuer: Personalentsendung von Mutter- an Tochtergesellschaft als umsatzsteuerbarer Vorgang? (with Christina Pollak, Selina Siller, Karoline Spies), *ecolex* 2020, forthcoming.
- Umsatzsteuer bei Sachspenden im Versandhandel (with Markus Mittendorfer, Christina Pollak, Selina Siller), *RdW* 2020, forthcoming.
- Online platforms in the short-term accommodation sector: the implications of CJEU Airbnb Ireland and how to treat them for VAT purposes (with Selina Siller), *International VAT Monitor*, forthcoming.
- Wann ist der Intermediär von seiner Meldeverpflichtung befreit – welche Voraussetzungen müssen für die Befreiung von der Meldeverpflichtung vorliegen (§ 11 EU-MPFG)?, in Jerabek/Jann/Spanblöchl/Reither (eds), *SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle*, forthcoming.
- Die Zuständigkeit zur Vollstreckung in Abgabensachen, in Holoubek/Lang (eds), *Die Vollstreckung in Verwaltungs- und Abgabensachen*, forthcoming.
- Mutual Agreement Procedure and the Implementation of Mutual Agreements in Domestic Law (with Heinz Jirousek), in Lang/Pistone/Rust/Schuch/Staringer (eds), *Tax Treaties and Procedural Law*, forthcoming.
- BFH-Rechtsprechungsübersicht (III) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller), *ecolex* 2020, forthcoming.
- BFH-Rechtsprechungsübersicht (II) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller), *ecolex* 2020, forthcoming.
- EuGH-Rsp zur Umsatzsteuer: Einordnung der Leistung eines Organisations von Live-Webcam-Darbietungen (with Desiree Auer, Selina Siller, Karoline Spies), *ecolex* 2020, 638.
- BFH-Rechtsprechungsübersicht (I) (with Martin Klokar, Andreas Langer, Matthias Mayer, Katharina Moldaschl, Selina Siller), *ecolex* 2020, 544.
- Die Publizität von Entscheidungen nach dem EU-BStbG (with Markus Mittendorfer), in Kubik/Schmidjell-Dommès/Staringer (eds), *SWI-Spezial: Das EU-Besteuerungsstreitbeilegungsgesetz*, 2019, 138.



Erika Scuderi

- Risoluzione delle controversie fiscali internazionali: i progressi e le (forse persistenti) criticità delle soluzioni adottate nello schema di Decreto legislativo recante attuazione alla Direttiva (UE) 2017/1852, *Il Nuovo Diritto delle Società* 2020, 213.



- Online-Beherbergungsplattformen: Leistung des Vermieters und Leistung der Plattform als einheitliche Leistung? (with Selina Siller), taxlex 2020, 15.
- Online-Beherbergungsplattformen: Zwischen elektronisch erbrachter Dienstleistung und Margenbesteuerung (with Selina Siller), taxlex 2020, 48.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokar, Alexandra Miladinović, Markus Mittendorfer, Katharina Moldaschl, Mario Riedl, Andreas Ullmann), ÖStZ 2019, 670.
- Anwendung der Margenbesteuerung auf einzelne Reiseleistungen, ecolex 2019, 713.



Mari Takahashi

- Implementing the Multilateral Instrument in Japan, in Lang/Owens/Pistone/Rust/Schuch/Staringer (eds), The Implementation and Lasting Effects of the Multilateral Instrument, forthcoming.



Andreas Ullmann

- Digital Taxes and Art 2 OECD Model Convention 2017 (with Pasquale Pistone), in Lang/Pistone/Rust/Schuch/Staringer (eds), Taxes Covered under Article 2 of the OECD Model. The Scope of Tax Treaties in a Dynamic Global Environment of Newly Created Taxes, forthcoming.

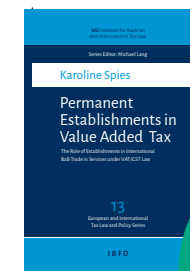
- Vollstreckungstitel und Vollstreckungsverfügung in der Abgabensexekution, in Holoubek/Lang (eds), Die Vollstreckung in Verwaltungs- und Abgabensachen, forthcoming.
- The Principle Purpose Test of Art 29 Par 9 OECD Model Convention and its Procedural Aspects, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaties and Procedural Law, forthcoming.
- SWI-Jahrestagung: Begründet ein Homeoffice eine Betriebsstätte?, SWI 2020, 119.
- Tagungsbericht zum IFA-Kongress 2019 in London (with Martin Klokar, Alexandra Miladinović, Markus Mittendorfer, Katharina Moldaschl, Mario Riedl, Annika Streicher), ÖStZ 2019, 670.
- SWI-Jahrestagung: DBA-rechtliche Beurteilung von Pensionszusagen (with Benedikt Hörtenhuber), SWI 2019, 349.



Christiane Zöhrer

- Das Vollstreckungsverfahren in Abgabensachen (with Florian Fiala), in Holoubek/Lang (eds), Die Vollstreckung in Verwaltungs- und Abgabensachen, forthcoming.
- Bedingung Main Benefit Test (§ 6 EU-MPFG), in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.
- Vertraulichkeitsklausel (§ 6 Z 1 EU-MPFG), in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.
- Erfolgsabhängige Vergütung (§ 6 Z 2 EU-MPFG), in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.

- Standardmodelle (§ 6 Z 3 EU-MPFG), in Jerabek/Jann/Spanblöchl/Reither (eds), SWI-Spezial: Meldepflicht für potenziell aggressive Steuerplanungsmodelle, forthcoming.
- DTC Policy Considerations in Light of the Multilateral Instrument and the OECD Model Tax Convention 2017 (with Michael Lang), in The Chamber of Tax Consultants (ed), The Compendium on International Taxation, forthcoming.
- The EU Arbitration Convention and Dispute Resolution Directive (with Jean-Philippe Van West), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, 310.



4



RESEARCH ACTIVITIES

Doctoral Programs

Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) is jointly run by the Institute for Austrian and International Tax Law, the Business Taxation Group, and the Department of Economics, WU. It offers an excellent and unique doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation.

DIBT provides interdisciplinary training in business, economics, law, and tax psychology. It is a three-year program designed to prepare an elite group of young tax researchers for future academic careers in their home countries and throughout the world. At the end of the program, graduates are awarded a PhD degree in International Business Taxation.

In February 2020, following a competitive selection process, DIBT was one of only four programs chosen to receive the coveted doc.funds of the Austrian Science Fund (FWF), which will provide additional funding for the program for another four years. The program is open to students from all countries worldwide.

In September 2019, six young researchers were admitted to the program from a total of 62 applicants. A further five students were selected for admission to the program in September 2020. There are now 59 DIBT students and alumni from Albania, Austria, Belgium, Brazil, Bulgaria, Canada, Chile, China, France, Germany, Greece, Hungary, India, Indonesia, Israel, Italy, Japan, Malta, Mexico, the Netherlands, New Zealand, Poland, Republic of Korea, Romania, the Russian Federation, Turkey, Ukraine, the USA, and Venezuela.

Doctoral Programs in Business and Economics and in Business Law

Each year, a very limited number of doctoral candidates are admitted to our Institute. It usually takes our young academics three to four years to complete their doctoral theses in either Business and Economics, or Business Law.

Recently Approved Doctoral Theses

- Dr. Raphael Holzinger: Ergebnisabgrenzung bei verbundenen Unternehmen und Betriebsstätten Post-BEPS: Rechtsformneutralität im OECD Musterabkommen
- Jean-Philippe Van West, PhD: The Anti-abuse Rule for Permanent Establishments Situated in Third States: A Legal Analysis of Article 29(8) OECD MC
- David Samuel, PhD: Taxes and Corporate Decision-Making
- Kunka Petkova, PhD: Corporate and Withholding Tax Rates in an International Setting
- Dr. Benedikt Hörtenhuber: Betriebliche Altersvorsorge durch Pensionskassen im nationalen und internationalen Steuerrecht
- Dr. Desiree Auer: Mehrwertsteuerbetrugsbekämpfung in der EU – Reformvorschläge zur Verhinderung konzeptioneller Steuerausfälle



Academic Awards

Dr. Daniel Blum

- WU Research Award 2019

Svitlana Buriak

- WU Research Award 2019

Christina Dimitropoulou

- WU Best Paper Award 2019

Sriram Govind

- WU Research Award 2019
- WU Best Paper Award 2019

Dr. Rita Julien

- Wolfgang Gassner Wissenschaftspreis 2020
- European Doctoral Tax Thesis Award 2020

Balázs Károlyi

- WU Research Award 2019

Martin Klokar

- WU Research Award 2019

Dr. Andreas Langer

- WU Research Award 2019
- Bankenverbandspreis 2020

Ivan Lazarov

- WU Research Award 2019

Dr. Matthias Mayer

- Wolfgang Gassner Wissenschaftspreis 2020
- Bankenverbandspreis 2020
- Hammurabi-Preis 2020

Selina Siller

- WU Research Award 2019

Prof. Dr. Karoline Spies

- Wolfgang Gassner Wissenschaftspreis 2020
- Maurice Lauré Prize 2020

Annika Streicher

- WU Research Award 2019

Dr. Rita Szudocky

- WU Research Award 2019

Laura Turcan

- WU Best Paper Award 2019

Jean-Philippe Van West, PhD

- Wolfgang Gassner Wissenschaftspreis 2020

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

The WU GTPC was created in 2012 and is headed up by Prof. Jeffrey Owens. It has become one of the leading think tanks on the interface between tax policy, tax administration and tax law. All WU GTPC events bring together tax policymakers, 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.

Digital Economy Taxation Network (DET)

The WU GTPC program on Digital Economy Taxation Network was launched in 2017 (DET partners: CATA, CITACT- XMU, DFKI, CIAT, IDB, NUS, TARC, University of Geneva, UNSW, SLS-P, USP, SUSS, IOTA, KIPF, WB and IEF) to study the impact of technology on policy and administration. Our 6th high-level conference on October 9 to 10, 2019, was held in Geneva and focused on Taxation, AI, Robotics and Data Analytics with the aim of developing a better understanding of the challenges and opportunities the most advanced form of technology poses for tax compliance, both from the perspective of governments and businesses.

Co-operative Compliance

In 2019, the WU GTPC Team decided to take a more pragmatic approach with the aim of producing guidelines that could help countries and business design Co-operative Compliance programs. To achieve this, five working groups were created: (1) Identifying Criteria to Access Co-operative Compliance, (2) Developing Model Legislation, (3) Creating a Governance Framework for Tax Control and Risk Management, (4) Developing a Methodology to Measure Cost and Benefits and (5) Communicating Co-operative Compliance and Obtaining Trust from Civil Society. All five working groups met online for a workshop on June 16, 2020, to finalize their reports and feed them into the overall handbook that will be published by the end of 2020.

4



RESEARCH ACTIVITIES

The China/WU Forum on Removing Tax Barriers to the Belt and Road Initiative (BRI)

The aim of this forum is to try to identify tax issues which will need to be addressed if the BRI is to reach its full potential. The Forum commissions research from leading Chinese and foreign academic institutions, seeks the views of business on solutions to avoid cross-border tax disputes along the BRI, and is working with the governments along the route to help them adapt their tax administration to the new challenges posed by the BRI.

The WU GTPC continues to contribute to the preparation for the second meeting of BRITACOM. The initial conference in Kazakhstan was replaced by a virtual meeting on June 2, 2020, with over 70 participants attending and discussing the implications of COVID-19 on tax administrations and the BRI.

Vienna Multi-Stakeholder Group on Improving Cross-Border Dispute Resolution

The WU GTPC created a multi-stakeholder group to examine how to minimize and resolve cross-border tax disputes. In 2019, the group published a number of articles on such issues as the treatment of taxes in non-tax agreements, tax arbitration, and the use of new technologies to improve the MAP process.

At the 6th meeting of the WU Disputes Forum on July 11, 2018, it was agreed to create sub-groups in the subjects of New Institutional Framework (NIF), VAT, Inheritance Tax (IHT), and New Technologies. We had an interesting workshop on New Technologies on October 11, 2019, in Geneva. The groups on NIF and VAT met on October 22, July 2 (online) and November 22, 2019, respectively. Our team has worked towards contributing

to the various chapters of the UN Handbook on Dispute Avoidance and Resolution, while also improving our proposal for a New Institutional Framework that creates binding and non-binding mechanisms to supplement MAP in tax treaties. The group has also contributed to the work of the UN, EC, and OECD in this area.

Tax Transparency and Corruption

In 2019, a four-year program on tax and corruption was initiated by WU GTPC in collaboration with the African Tax Institute (ATI), United Nations Office on Drugs and Crime (UNODC), and the World Bank bringing together academia, business and government to tackle corruption, bribery, money laundering, tax crimes and other forms of illicit activities in Africa. The project is sponsored by the Siemens Integrity Initiative.

The preceding Tax and Good Governance Project confirmed that corruption, in all its forms, was undermining the ability of African countries to achieve sustainable development through domestic resource mobilization. The program addresses the interaction between tax transparency and corruption from the perspective of tax administrators, FIU, policymakers, business, civil society and academics, and involves three closely related modules:

- Establishing a Legal Framework for Co-operative Compliance and Promoting Tax Certainty.
- Increasing the Effectiveness of Government Actions to Counter Tax Evasion, Money Laundering, and Bribery.
- Removing Barriers to the Exchange of Information Within and Between Countries and Improving Transparency in Tax Planning.



The first event of the new series “Talking Tax: An African Perspective” focused on “New Technologies: A Potential to Transform African Tax Administration” and took place online on July 6, 2020.

The inaugural conference took place online on September 23 to 24, 2020.

Fireside Chats

This series of informal discussions, launched in 2012, involves a 90-minute chat between Prof. Jeffrey Owens and leading tax personalities, discussing issues that are currently preoccupying governments, business, and civil society. These chats are recorded by WUtv and the audience can choose either to join the discussion in person or online through live streaming.

Speakers and Topics of the Fireside Chats in 2019/20

September 18, 2019

- Sergei Guriev: Taxes and Populism

December 16, 2019

- Fabrizia Lapecorella: Tax Competition: The New Normal

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

Transfer pricing is one of the most relevant and challenging topics in the international tax environment. Increasing global trade and the role of multinational enterprises in the global economy have boosted its relevance. Most of the players traditionally interacting in this field have been international organizations, governments and tax administrations, the business community, and advisers. There is, however, an emerging need for the contribution of academia to these topics, in order to facilitate the link between pragmatic solutions and theoretical principles.

With this in mind, the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law was established to research, analyze, discuss, and teach transfer pricing topics. It positions itself as a global institution providing the missing nexus between theory and practice in approaching transfer pricing topics. The center combines both academic and practical perspectives and its approach is highly international and interdisciplinary. The center is led by Dr. Raffaele Petruzzi.

4



RESEARCH ACTIVITIES

Global Transfer Pricing Conference “Transfer Pricing Developments Around the World”

In 2020, the WU Transfer Pricing Center held its fifth Global Transfer Pricing Conference entitled “Transfer Pricing Developments Around the World”. About 170 international experts from tax practice, academia, governmental institutions, and other bodies convened from February 19 to 21, 2020, at WU Vienna to share their knowledge of and vision for this topical area.

On the first day of the conference, the sessions focused on regional transfer pricing developments (i.e. global, in the European Union, in the United States, and in developing countries and emerging economies) and on the second day on developments concerning specific topics (i.e. recent developments on the tax challenges arising from the digitalization of the economy – new nexus rules and new profit allocation rules, recent developments on transfer pricing and intra-group financing, and on the use of new technologies for transfer pricing analyses). The impact and practical relevance of these developments were discussed in order to generate new ideas and provide further proposals for future areas of work. In order for the research results to be made available on a larger scale, a book will be published in fall 2020.

WU Transfer Pricing Symposium

The second WU Transfer Pricing Symposium on the topic “Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues and Possible Solutions” took place on October 14, 2019, and was attended by an international audience of about 80 participants. The research findings of the symposium on the Art 7 AOA vs Art 9 OECD/UN Models, Profit Attribution to PEs and PE Exemptions (Art 5 para 4), Profit

Attribution to Agency PEs (Art 5 para 5 and 6), as well as Profit Attribution to Significant Economic Presence have been summarized in a book published in May 2020.

Advanced Transfer Pricing Courses

The Advanced Transfer Pricing Courses, which cover general topics, specific topics, and benchmarking, are three one-week courses organized annually by the WU Transfer Pricing Center at our Institute and were held online in 2020. These courses are an ideal platform for sharing the research results achieved by the Center.

Lecturers for all courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, government officials, and advisory firms, as well as professors and senior researchers of the Institute.

- June 29 to July 3, 2020: Advanced Transfer Pricing Course (General Topics)
- September 7 to 11, 2020: Advanced Transfer Pricing Course (Benchmarking)
- September 23 to 27, 2020: Advanced Transfer Pricing Course (Specific Topics)

Workshops on Transfer Pricing

The WU Transfer Pricing Workshops offer a further opportunity to extend the knowledge on specific transfer pricing topics in an open atmosphere with enough time set aside for questions and discussion. The workshop series has become a valuable extra source of information and is open to the public free of charge. This year, these workshops are being held online via live stream.



Speakers and Topics of the Transfer Pricing Workshops in 2019/20

May 28, 2020

- Paolo Ludovici, Marco Orlandi, Marco Striato (Ludovici Piccone & Partners): Dealing at Arm's Length in Time of Social Distancing

June 17, 2020

- Stefaan de Baets, Jens Kiekens (PwC): The Future of Corporate Tax: From Digital to Analog

July 8, 2020

- Brian Cody, Gianni de Robertis, Werner Rosar (KPMG): Determining Arm's Length Ranges during Economic Downturns: Challenges and Possible Solutions

September 17, 2020

- Karin Andorfer, Balazs Majoros, Rafał Sadowski (Deloitte): TP-Toolkit to Master an Economic Crisis

WU-TA Advanced Transfer Pricing Programme

The WU-TA Advanced Transfer Pricing Programme is offered by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law and the Tax Academy of Singapore and took place from September 30 to October 3, 2019. The four-day course was facilitated by Dr. Raffaele Petruzzi and Prof. Dr. Alfred Storck, as well as regional tax experts from international advisory firms, industry, and tax administrations.

This annual program provides participants with the latest update on international transfer pricing developments, as well as knowledge and insights to enable the handling of transfer pricing issues in specialized industries that are of relevance to the Asia-Pacific region. Workshops are held for all topics, enabling opportunities for discussions.

Academic Conferences

Conference on Procedural and Constitutional Law

The results of several of our research projects are presented and discussed with fellow researchers from other Austrian and international universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 8 to 9, 2019, on "Die Vollstreckung in Verwaltungs- und Abgabensachen". Well-known colleagues from other Austrian and foreign universities contributed to the conference. The contributions will be published in a book.



4



RESEARCH ACTIVITIES

Conference “Recent and Pending Cases at the CJEU on Direct Taxation”

The conference “Recent and Pending Cases at the CJEU on Direct Taxation” was held from November 21 to 23, 2019. Distinguished experts from the countries in which the cases originated examined and discussed the interpretation of the fundamental freedoms in respect of direct taxation on the basis of recent CJEU judgments. Not only was the importance of pending cases at the CJEU to the EU Member States and third countries analyzed but the background of recent CJEU decisions and their relevance for the future was also discussed. In the final session, an expert panel provided the audience with interesting insights into recent trends in CJEU case law. “Recent Developments at the CJEU in Direct Taxation 2019” was published in spring 2020 with Linde Verlag, Vienna.

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

From January 22 to 24, 2020, the conference “Court of Justice of the European Union: Recent VAT Case Law” was held for the seventh time. This conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2019. Expert panels consisting of leading academics, judges, government representatives, and business representatives from all over Europe and beyond convened to analyze the judgments of the previous year. The first session was dedicated to “Fundamental Principles and VAT” and the second session focused on “Administrative Cooperation in VAT”. The other sessions, each dealing with a different topic, thoroughly analyzed the case law. A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in late summer 2020.

Conference “Tax Treaty Case Law Around the Globe”

Due to COVID-19, the conference was held online from May 15 to 16, 2020, organized by The European Tax College of the Fiscal Institute Tilburg and the Institute for Austrian and International Tax Law, WU.

The most interesting Tax Treaty Cases decided upon around the world in 2019 were presented at the Conference and discussed online. Outstanding experts from more than 20 jurisdictions on five continents presented the most relevant decisions taken in their countries.

The conference covered 36 tax treaty cases.

27th Viennese Symposium on International Tax Law

On June 15, 2020, the 27th Viennese Symposium on International Tax Law was held via online stream and organized by our Institute in cooperation with the Austrian branch of the International Fiscal Association (IFA). The professors and research staff from our Institute presented the results of their research on the topic of “‘Taxes Covered’ – The Scope of Double Taxation Conventions”. Relatively little research had previously been done on the scope of double tax treaties. The Symposium, therefore, dealt more deeply with Arts. 2 of the OECD-MC on Income and on Capital and the OECD-MC on Estates and Inheritances and on Gifts, and aimed not only at clarifying the scope of each convention separately but also at analyzing the interdependencies between the material scopes of the two Model Conventions. The question of how those two Model Conventions interact with each other was of particular importance. Publication of the book, which is currently being prepared, is keenly anticipated by an interested public.



Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during academic year 2019/20. These events aim at encouraging interaction and cooperation between research staff, guest researchers at the Institute, and the LL.M. students. These regularly scheduled meetings start with a short lecture by an LL.M. student on recent developments in tax law in their home country, and are followed by a small lunch reception in the winter term. Our LL.M. students and researchers get to meet and chat in a more informal environment. This format – which combines a professional and a social event at lunchtime – was highly appreciated by researchers and LL.M. students alike and will be continued in the future. Due to COVID-19 in the summer term, we switched over to an online version, which was implemented successfully.

Speakers and Topics of the Tax Lunch Talks in 2019/20

October 24, 2019

- Beatrice Erbetta (Italy), Serena Picariello (Italy): The Latest Changes of the Italian Transfer Pricing Rules (i.e. The 2018 Ministerial Decree)

November 21, 2019

- Anca Pianoschi (Romania): Transfer Pricing in Romania

January 23, 2020

- Anastasiya Piakarskaya (Belarus): Tax Reform in the Republic of Belarus

February 26, 2020

- Emre Akın (Turkey), Onur Demirci (Turkey): Recent Developments in Tax in Turkey

June 3, 2020 – ONLINE

- Christian Olea (Bolivia): COVID-19 Tax Measures in Bolivia
- José Maria Diez (Chile): Highlights of the Chilean Tax System

Deloitte-WU Tax Summit

The Deloitte-WU Tax Summit took place twice this academic year. At each event, a number of topics are presented and discussed by staff members of both Deloitte and our Institute. Two weeks beforehand, practitioners of Deloitte identify topics of relevance to their actual consulting business, which are discussed from a research and business perspective. This year’s tax summits took place on September 30 and November 12, 2019.

Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and hypotheses with colleagues and professors. At the Institute for Austrian and International Tax Law, we have established a Round Table format which gives researchers the possibility to discuss their thoughts on a research topic they are working on in an informal yet organized manner. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor or a senior post-doc researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enables the author to develop ideas further. At the Institute for Austrian and International Tax Law, we are fortunate enough to be able to discuss ideas not only with Institute staff but also with visiting professors and guest researchers from 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, everyone involved can learn not only about foreign tax systems but also about the different ways of thinking about international tax issues and opinions on how to deal with them. In this academic year 2019/20, we had valuable inputs to individual round tables from Dr. Josef Fuchs, a former senate president of the Supreme Administrative Court and Prof. Scott Wilkie, distinguished Professor of Practice at the Osgoode Hall Law School in Canada.

4



RESEARCH ACTIVITIES

Topics of Round Tables

Jonathan Leigh-Pemberton	Corporation Tax and Transparency: Where Might we be Going?
Dr. Benedikt Hörtenhuber	Die abkommensrechtliche Behandlung der Leistungen aus der betrieblichen Altersvorsorge durch Pensionskassen
Martin Klokár	Die österreichische Hinzurechnungsbesteuerung und das Unionsrecht: Substanznachweisanforderungen im Widerspruch zur EuGH-Rechtsprechung?
Annika Streicher	Die Zuständigkeit zur Vollstreckung in Abgabensachen
Selina Siller	Airbnb: Zwischen elektronisch erbrachter Dienstleistung und Margenbesteuerung
Prof. Jeffrey Owens, Jonathan Leigh-Pemberton	Tax and Good Governance: An African Perspective
Mirna Screpante	Value Creation and the Arm's Length Principle from Comparability to a Functional (i.e. DEMPE) Formula Standard: A Second-Best?
Svitlana Buriak	A New Taxing Right for the Market Jurisdiction: Where are the Limits?
Christina Dimitropoulou	Revisiting Corporate Income Taxation in the Second Machine Age
Karol Dziwiński	Art. 9 OECD MC, Arm's Length Principle and DEMPE – a Brand-New Story or the Interpretation of the Same?
Gabriela Capristano Cardoso	Tax Arbitration in Transfer Pricing
Elisa Aukeela	Differences in the Interpretation of the OECD's Arm's Length Principle (ALP) from the Perspective of Domestic Transfer Pricing Rules

Ivan Lazarov	Tax Planning as a Fundamental Freedom
Balázs Károlyi	The Distinction Between Direct and Indirect Taxes and Its Practical Relevance Within the Context of EU Law
Jean-Philippe Van West, PhD	The Interaction Between CFC Rules and Article 29(8) OECD Model: Do CFC Rules Make Article 29(8) OECD Model Redundant?
Lisa Ramharter	Eigene Anteile im DBA Recht
Robin Damberger	Primärrechtliche Vereinbarkeit von CO2-Steuern
Dr. Desiree Auer	VwGH: Konkludenter Vorteilsausgleich bei abweichender Einkünftezurechnung (VwGH 22. 11.2018, Ra 2018/15/0037)
Katharina Moldaschl	Abzugsfähigkeit von Stock Option Programmen für Mitarbeiter? (VwGH 31.1.2019, Ro 2017/15/0037)
Sayee Prasanna	Restoring Parity in Treatment of "Loss Potentials" Concerning MNE Restructurings
Joy Ndubai, Siddhesh Rao	The Misuse of Client-Attorney Privilege – Experience of Countries
Shimeng Lan	Identical or Substantially Similar Tax According to Art 2 Par 4 OECD Model Convention 1982 and 2017
Angelina Papulova	Uncertain Tax Positions
Christina Dimitropoulou	Scaling Back Tax Preferences on AI-Driven Automation: Back to Neutral? / Sustainable Taxes for Sustainable Development
Cristóbal Pérez Jarpa	Industry Specific Taxes and Art 2 OECD Model Convention 1982 and 2017



Xiangdan Luo	Tax Treaty Application Beyond the Scope of Art 2 OECD Model Convention 1982 and 2017: The Scope of Non-Discrimination and Mutual Assistance Clauses
Clara Gomes Moreira	Power conferring constitutional rule and taxation of cross-border transactions between related parties[1]
Mario Riedl	The Notion of "Tax" According to Art 2 OECD Model Convention 1982 and 2017
Christiane Zöhrer	SWI Spezial zur Umsetzung der DAC 6 in Österreich
Martin Klokar	„Directive Shopping“: Präzisierungen der Judikatur zur KEST-Entlastung bei Holdingstrukturen
Stefanie Chroustovsky	VwGH: Die Behandlung nicht getilgter Verbindlichkeiten in der Liquidation eines Gruppenmitglieds
Katharina Moldaschl	Round Tripping (§ 6 Z 6 EU-MPFG)
Alexandra Miladinović	Discrimination Through Tax Rulings Concerning the Determination of the Corporate Tax Base
Marta Ołowska	Tax Compliance: Exploiting the Potential of AI
Prof. Jeffrey Owens, Jonathan Leigh-Pemberton	How Can Technology Help Redesign Post COVID-19 Tax Systems?
Christina Pollak	Verspätet rückerstattetes Umsatzsteuerguthaben: Hat der Steuerpflichtige ein Recht auf Verzugszinsen in der BAO?
Markus Mittendorfer	Double Protection under Art. 2 OECD Model Convention 1982 and 2017?
Ivan Lazarov	Tax-Driven Mobility of Capital under EU Law: The Limits of the Anti-Abuse Doctrine

Dr. Rita Julien	Unexplained Wealth Orders and Developing Countries – Comparisons and Key Considerations for Countries Considering UWOs
Andreas Ullmann	Digital Taxes and Art. 2 OECD Model Convention 2017
Stefanie Chroustovsky	Mission Completed?: The Implementation and Lasting Effects of the Multilateral Instrument
Martha Caziero	The Applicability of General Principles of EU Law to Over-Implementing National Measures in the Field of Direct Taxes
Mari Takahashi	Japan National Report for 2020 Rust Conference: "Mission Completed? The Implementation and Lasting Effects of the Multilateral Instrument"
Marcio Sales Parada	Requirements for Efficient Mandatory Disclosure Rules on Potentially Risky Tax Planning
Sergio Messina	VAT E-Commerce Package: Bugs in the System? Analysis of the Issues Undermining the New Vat Import-Scheme
Joy Ndubai	Creating Mechanisms to Get Good Access to Beneficial Ownership Information – International Context
Ashrita Prasad Kotha	Earmarked Levies and Tax Treaties
Ioana-Felicia Rosca	Origin of the Solutions to Address Deduction/No Inclusion Effects of Hybrid Financial Instruments
Svitlana Buriak	Corporate Taxation of Income of MNEs in the Business of Collaborative (Digitalized) Services
Siddhesh Rao	The Impact and Practical Operation of Client-Attorney Privilege in the Context of Tax and Financial transparency

4



RESEARCH ACTIVITIES

Topical Discussion Round

Staying up to date is essential for conducting high quality research. The Institute organizes several internal meetings, so-called “Coffees” and “Teas”, during which the latest developments in the field of Austrian, European, and international tax law are discussed. Experts of the Institute prepare every Coffee or Tea. The Coffees and Teas lead to fruitful debates, fostering the exchange of knowledge between the academic staff.

VAT Coffee:

- CJEU – Vodafone Magyarország, Idealmed III, X (Exonération de TVA pour des consultations téléphoniques), San Domenico Vetraria
- CJEU – Belgische Staat, Petrotel-Lukoil, Infohos, Amărăști Land Investment, Segler-Vereinigung Cuxhaven
- CJEU – KPC Herring, Regards Photographiques, Peters, Cardpoint
- CJEU – Sea Chefs Cruise Services, Związek Gmin Zagłębia Miedziowego, Mitliv Exim, Geelen

Tax Update:

- COVID-19-Gesetze
- VwGH: Zuzugsfreibetrag nach § 103 (1a) EStG – Zuzug eines Professors (Ro 2017/13/0018)

- VwGH: Filmproduzent als Vermögensverwalter? (Ro 2020/13/0003)
- BFG: Indexierung des Kinderabsetzbetrages und der Familienbeihilfe unionsrechtswidrig? (RE/7100001/2020)
- BFG: Roaminggebühren betreffend Drittlandanbieter (RE/2100001/2019)

TP Coffee:

- Digital Service Tax Around the World: Where do we Stand?
- OECD Public Consultation on CbCRs
- Transfer Pricing and Intangibles: EU State Aid Proceeding in the Nike Case (the Netherlands) and the US Tax Court Decision in the Amazon Case
- Transfer Pricing and COVID-19: Some Immediate Implications and Potential Long-Term Effects
- New EU State Aid Proceedings: Huhtamäki (Luxembourg) and Nike (the Netherlands)
- OECD’s Secretariat Proposal of a “Unified Approach” under Pillar One
- Glencore Case (Federal Court of Australia)
- Interplay Between Transfer Pricing and VAT

CJEU Case Law Coffee:

- The General Court’s Decisions in FIAT (T-755/15) and Starbucks (T-760/15 and T-636/16) on the EU Commission’s Decisions Declaring Transfer Pricing Rulings Granted by Member States State Aid

- AURES Holdings (C 405/18), A Case in the Saga on Cross-Border Losses: Change of Residence of a Company and Pre-Existing Losses
- Vodafone Hungary (C-75/18), Tesco (C-323/18) on Progressive Turnover Taxes, Indirect Discrimination and State Aid
- The German Constitutional Court’s Landmark Decision Reviewing the Legality of an ECB Decision and Reopening the Debate About the Primacy of EU Law

Tax Treaty Tea:

- First-tier Tribunal (Tax Chamber, United Kingdom): Challenging MAP Agreement on Tie Breaker Rules. Are Tax Administrations obliged to Disclosure MAP Information Under Taxpayer Requests?
- Grondwettelijk Hof (Constitutional Court, Belgium): Truck Driver in International Transport and Most Favored Nation Clause?, Justified Differences in Treatment?
- Arbitration Court of the Vladimirskaia Oblast (Russia): OECD Model Tax Convention and Commentaries as an Interpretative Tool in a Non-OECD Country. Beneficial Ownership Rule vs. Transfer Pricing Rules?

Tax Technology Tea:

- Taxation, Transparency and the Sustainable Development Goals: What Role Can Blockchain Play in African Countries?



OECD Archives

The minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted provide valuable information about the intention of the drafters for researchers in tax treaty law. Until now, these documents have been available only in Paris or Florence, where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada, the University of Piacenza, and the University of Sydney, Sydney Law School. Together, we have copied, scanned, digitalized, and uploaded these documents to the Internet, in order to make them available to researchers worldwide. The database now includes 3,068 documents with more than 30,000 pages, all in a searchable format. It can be accessed via the following link: <https://www.tax-treatieshistory.org>.

Funded Research Projects

In academic year 2019/20, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Austrian Academy of Sciences, the Jubilee Fund of the Austrian National Bank, Eurasia Pacific Uninet, Ludovici & Partners, Vertex, The Joachim Herz Stiftung, Erste Bank, B&C Industrieholding, B&C Privatstiftung, SICPA Guardtime SA, Thomas Reuters Global Resources Unlimited Company, Siemens Integrity Fund, and Swedish Industry.

Funded Research Projects

- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- DK Doctoral Program in International Business Taxation (DIBT)
- Global Value Chains and Transfer Pricing
- Taxation in an Age of Digital Disruption
- Tax Literacy and Tax Compliance
- Challenges for VAT in a Digital Economy
- Source v. Residence Allocations in Tax Treaties: Developing Country Perspective
- International taxation, transfer pricing and tax policy
- Tax Transparency and Corruption



4



RESEARCH ACTIVITIES

Incoming Foreign Researchers

High-level research is only possible if close links with the international scientific community are established. The Institute for Austrian and International Tax Law therefore strives to invite as many distinguished foreign researchers as possible to cooperate on research projects. In academic year 2019/20, we had nine visiting professors from abroad on the standard program and 30 on our LL.M. International Tax Law program. Furthermore, we were proud to host 23 guest researchers from 14 different countries, who stayed for 101 months in total, ranging from stays of one week to one year. Many of our guests were granted a fellowship for their research period or were able to participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

Incoming Foreign Researchers

- AUKEELA Elisa, FINLAND, Transfer Pricing
- CHEN Junming, CHINA, Legal Regulation of Tax Competition Among Local Governments in China
- FANTI ROVETTA Marco, ITALY, Aggressive Tax Planning: Financial Instruments and Hybrid Mismatch Arrangements
- GARBARINO Carlo, ITALY, International Taxation
- GOMES MOREIRA Clara, BRAZIL, Power Conferring Constitutional Rule and Taxation of Cross-Border Transactions Between Related Parties
- GEDIK Gülşen, TURKEY, Effects of Robot and Artificial Intelligence on Tax Law and Taxation
- GIAMBRONE Filippo Luigi, ITALY, Future Perspectives Concerning the Future Funding of the European Union - New Opportunities Regarding a European Tax Policy Coordination

- GÜMÜSKAYA Gamze, TURKEY, Advance Tax Rulings: An International Comparison
- HAMADA Akiko, JAPAN, State Aid Rules and the Arm's Length Principle
- JING Huan, CHINA, EU's International Tax Rules under the Background of the Digital Economy
- KOUKOULIOTI Vasiliki, GREECE, Jurisdiction to Tax Business Income in the Digital Era
- LI Xiaorong, CHINA, International Tax Law Issues of 'User Participation' in the Context of Digital Economy
- LUCHESSI Mariano, ARGENTINA, The New Era in International Taxation under BEPS Actions
- LUTS Joris, BELGIUM, What is an Appropriate EU State Aid Law Framework for Determining the Competences of the Member States to Counter Aggressive Tax Planning?
- MACARRO OSUNA José Manuel, SPAIN, Taxation of the Digital(ized) Economy in the European Union: A Holistic Approach
- MUCCIARIELLO Andrea, ITALY, The Use of Taxes for Regulatory Purposes and the Protection of the Cultural Heritage
- NAS Adil, TURKEY, Using Mediation and Arbitration in Tax Law (As Part of Alternative Dispute Resolution)
- OLIVARES-OLIVARES Dr. Bernardo David, SPAIN, Issues Concerning the Tax-Related Personal Data Exchanges Covered by Council Directive 2011/16/EU
- RUSS Julia, GERMANY, The Interplay of Digitalization and Taxation
- SCHMID Patrick, SWITZERLAND, Transfer of Functions under Harmonized Swiss Tax Laws – Constituent Elements and Tax Consequences of Cross-Border and Domestic Circumstances
- SCHWARZ Magdalena, GERMANY, The Term "Income Tax" under WTO Law
- TAMBUNAN Maria, INDONESIA, The Developing Countries' Tax Challenge on Globalization: TP on Manufacture Industry in Indonesia
- WÖHRER Dr. Viktoria, AUSTRIA, Regularization of Tax Non-Compliance



Outgoing Researchers

Prof. Michael Lang gave a lecture at the University of British Columbia (Canada).

Prof. Pasquale Pistone was visiting professor at the University of Cape Town (South Africa). Furthermore, he gave lectures at the University of British Columbia (Canada), the University of Bergamo and LUISS-Rome (Italy), the University of Amsterdam (the Netherlands), the University of Örebro (Sweden), the London School of Economics (United Kingdom), and Harvard University (United States).

Prof. Alexander Rust gave lectures at the University of Leiden (the Netherlands), the University of Luxembourg (Luxembourg), the University of Lausanne (Switzerland), and taught as an adjunct professor at Georgetown University (United States).

Prof. Alfred Storck gave lectures in the postgraduate tax program: WU-TA Advanced Transfer Pricing Program at the Singapore Tax Academy.

Every year, not only professors but also young scholars from the Institute are invited and able to visit academic institutions in the area of tax law all over the world. During the past year, teaching and research associates have visited international organizations in Australia, Belgium, France, the Netherlands, Singapore, and the USA. These numerous visits to foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened through these exchanges.

Research Stays Abroad

June – November 2019

- Sayee Prasanna: OECD, Paris, France

November 2019 – February 2020

- Ioana-Felicia Rosca: European Commission, Brussels, Belgium

March – August 2020

- Shimeng Lan: OECD, Paris, France

June – September 2020

- Gabriela Capristano: United Nations Headquarters, New York, USA

Engaging with International Academic Institutions

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch, Prof. Claus Staringer, and Prof. Georg Kofler serve as members of the Board. Prof. Michael Lang is also a member of the EU Tax Task Force of CFE Tax Advisers Europe, a member of the Scientific Advisory Council, as well as of the Board of the Deutsche Steuerjuristische Gesellschaft, of the Joint Tax Committee of the German, Swiss and Austrian Chambers of Accountants, and of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and a member of the Scientific Advisory Board of the Leibniz Science Campus MaTax, as well as the Chairman of the Academic Committee of the Kardinal-Innitzer-Studienfonds.

Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the EU Task Force of CFE Tax Advisers Europe.



DISSEMINATING OUR KNOWLEDGE

Prof. Georg Kofler currently serves as the chairman of the EU Tax Task Force of CFE Tax Advisers Europe as well as of the Joint Tax Committee of the German, Swiss and Austrian Chambers of Accountants, and as a vice-chairman of the working group on constitutional law and EU law of the Austrian Chamber of Tax Advisors' Scientific Board; he is also a member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) (since 2016), an alternate member of the EU's Joint Transfer Pricing Forum (JTPF).

Prof. Alfred Storck has been appointed as arbitrator in transfer pricing disputes (MAP Procedure).

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), Associate Professor of Tax Law at the University of Salerno (Italy), Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), a member of the Permanent Scientific Committee (PSC) of IFA, of the Executive Board and Secretary General of the European Association of Tax Law Professors (EATLP), a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation, a founding member of GREIT (Group for Research on European and International Taxation), President of the Italian Association for Latin American Law, and a Member of the Executive Board of ILADT (Instituto Latinoamericano de Derecho Tributario), President of Ius Fiscale Europaeum (IFE), an honorary member of IBDT (Instituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios), and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is the adviser to the IADB, UNCTAD and World Bank and a number of regional tax administration organizations. He is also the senior policy adviser to the Global EY Vice chair of Tax and on the editorial board of the Journal for International Economic Law.

Book Series, Tax Journals

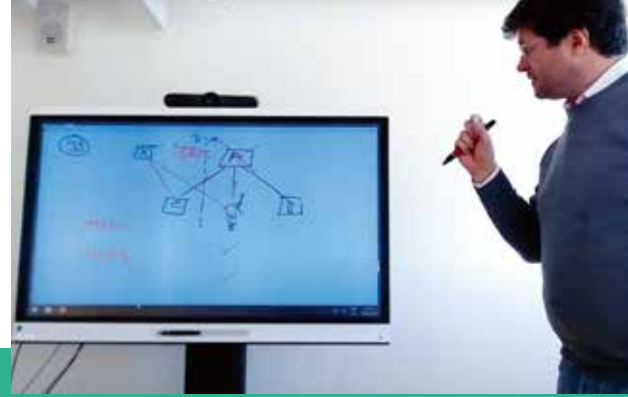
In academic year 2019/20, many books were written or edited by the professors of our Institute, most of which were published by the Facultas, Linde, and Wolters Kluwer publishing houses. The Institute has continued publishing a book series with the IBFD. Prof. Michael Lang, Prof. Josef Schuch, and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of the "Series on International Tax Law", presently comprising 121 volumes; he has also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law, which he founded 29 years ago. Prof. Josef Schuch is also one of the editors of *Ecolex*, a journal on business law and tax law.

Prof. Alexander Rust is a member of the editorial board of the Dutch tax journal "Inter-tax" and of the German tax journal "Internationale Steuer-Rundschau". He also serves on the advisory board of the Austrian journal "Spektrum der Rechtswissenschaft"; he is editor of the English version of the commentary "Klaus Vogel on Double Taxation Conventions" and is editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance".

Prof. Claus Staringer is one of the editors of "AVR" (Abgabenverfahren und Rechtsschutz), a journal that was first published in February 2020 and is specialized in tax procedural law. He is also responsible for initiating Lexis 360, a new online news project.

Prof. Georg Kofler is on the editorial board of "EC Tax Review", and serves as one of the editors of the peer-reviewed „Spektrum der Steuerwissenschaften und des Außenwirtschaftsrechts" (StAW) and of "Zeitschrift für Gesellschaftsrecht und angrenzendes Steuerrecht" (GES); he is also active on the board of, for example, "TPI" (Transfer Pricing International), "IStR" (Internationales Steuerrecht), and "beck.digitax".

5



WLEDGE

Prof. Pasquale Pistone is editor-in-chief of the World Tax Journal and a member of the editorial board of *Diritto e Pratica Tributaria Internazionale* (Italy). He is also the editor of the IBFD Doctoral Series. Furthermore, he is also a member of the scientific board of the *Revista Mexicana de Derecho Financiero y Tributario* (Mexico), of the *Revista de direito tributario atual* (Brazil), of the *Revue de fiscalité internationale* (France), and of the *Revista de Finanças Públicas e Direito Fiscal* (Portugal).

Moreover, Prof. Michael Lang and Prof. Pasquale Pistone are members of the scientific board of the Russian Yearbook on International Tax Law. Prof. Michael Lang is a member of the board of editors of the World Tax Journal and is also editor-in-chief of the Bulletin for International Taxation, as well as one of the editors of Kluwers' Series on International Tax Law. Prof. Michael Lang, Prof. Alfred Storck, and Dr. Raffaele Petruzzi are editors of the "Series on Transfer Pricing Developments Around the World", published by Wolters Kluwer.

Prof. Robert Risse and Dr. Raffaele Petruzzi are members of the editorial board and co-editors of the tax journal "TPI" (Transfer Pricing International) published by Linde, the first transfer pricing journal in the German language.

Prof. Alfred Storck was until the end of 2019 a member of the editorial board and co-editor for the tax journal "TPI" (Transfer Pricing International), published by Linde.

Maintaining Lifelong Relationships with Students, Graduates, and Other Practitioners

A major priority is the preservation of relationships with students, graduates, and other practitioners. Sixteen years ago, a database was created containing contact details for our students, in order to give them as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters in German and English to over 20,000 people, we post twice a week on our LinkedIn page, and we distribute our magazine TAX LAW WU on a quarterly basis to provide up-to-date information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures.

Helping Practitioners Search for Literature and Case Law

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



DISSEMINATING OUR KNOWLEDGE

Contacts with Academics and Practitioners from Around the World

Vienna Certificate in Transfer Pricing

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

Vienna Certificate in Double Tax Treaties

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

Henkel Global Tax Campus

The "Global Tax Campus" took place on November 11 to 12, 2019, May 12 to 13, 2020, and September 14 to 15, 2020. During this event, research associates of our Institute held lectures for employees of Henkel. On May 12 to 13, this seminar was successfully

held via Microsoft Teams. The seminar in September was held with the physical presence of participants and via Microsoft Teams. The collaboration between Henkel and the Institute for Austrian and International Tax Law is very much appreciated and we are looking forward to many more seminars.

Corporate Tax Lunch

On November 12, 2019, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted a working lunch for corporate tax directors, who exchanged their views on current developments in international tax law among themselves and with the professors of the Institute.

Information Evenings

Together with the Austrian Chamber of Tax Advisers and Public Accountants, the Institute organized a lecture on September 21, 2020, (Prof. Staringer) on the topic "Responses of corporate tax law to the current crisis".

Tax Treaty Courses

Two seminars were held on tax treaty law (in January and June 2020), where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law. Due to COVID-19 the summer term course was organized as an "online video" course. We are happy about our longstanding and valuable cooperation with Akademie der Steuerberater und Wirtschaftsprüfer Vienna for the organizational aspects of these seminars.



Sie wollen Teil eines erfolgreichen, international tätigen Unternehmens werden?

Dann sind Wir genau richtig!
Mit unserem One Stop Shop und umfangreichem
Leistungsportfolio bieten wir unseren Klienten
maßgeschneiderte Lösungen:

Wirtschaftsprüfung, Gutachten

freiwillige und gesetzlich
vorgeschriebene
Jahresabschlussprüfungen,
Sonderprüfungen, Prüfungen im
öffentlich-rechtlichen Bereich

Unternehmensberatung

Gewinnmaximierung,
Investitionsrechnung,
Finanzplanung, Liquiditätssteuerung

Corporate Finance

Unternehmensgründung,
Mergers & Acquisitions,
Venture Capital

Internationale Steuerberatung

steueroptimale Konzern- und
Holdingstrukturen, Vermeidung
von Doppelbesteuerungen,
Verrechnungspreise

Buchhaltung, Bilanzierung, Personalverrechnung

Führung des Rechnungswesens,
Kontakte zu Sozialversicherung und
Finanzämtern

Reporting

quartalsweise und jährlich nach
IFRS/US-GAAP

BF Consulting Wirtschaftsprüfungs-GmbH

Mariahilfer Straße 32
1070 Wien, Österreich

Telefon +43-1-522 47 91
Fax +43-1-522 47 911

E-Mail office@bf-consulting.at
Internet www.bf-consulting.at

LUDOVICI PICCONE & PARTNERS

MILAN ROME LONDON LUXEMBOURG VIENNA

Your international tax specialists

LUDOVICIANDPARTNERS.COM

www.wachsenmit.pwc.at

Job und Studium?



Du steckst mitten im Studium und möchtest Praxisluft in der Steuerberatung schnuppern? Mit PwC kannst du Studium und Job kombinieren und praktische Erfahrungen sammeln. Erhalte dabei Einblick in unseren Arbeitsalltag und lerne unsere Unternehmenskultur kennen. Wir bieten ein Umfeld, das individuelles Wachstum fordert und fördert – beruflich, aber auch privat. Nicht umsonst verkörpert der Wille zu ganzheitlichem Wachstum unsere zentrale Mission: Grow with us. Starte jetzt in der Steuerberatung!



„PwC“ bezeichnet das PwC-Netzwerk und/oder eine oder mehrere seiner Mitgliedsfirmen. Jedes Mitglied dieses Netzwerks ist ein selbstständiges Rechtssubjekt. Nähere Infos unter www.pwc.com/structure

Weil's um Ihre Perspektive geht.

LBG Österreich



Steuerberatung ■ Wirtschaftsprüfung ■ Consulting

31 Standorte | 530 Mitarbeiter/innen | österreichweit.



LBG Österreich ist ein führendes, österreichweit tätiges Unternehmen im Bereich Steuerberatung, Wirtschaftsprüfung, Consulting. Wir beraten Unternehmen vielfältigster Branchen, Rechtsformen und Unternehmensgrößen – Familienunternehmen, Personen- und Kapitalgesellschaften, Einzelunternehmer, Freie Berufe, mittelständische Unternehmensgruppen, private und öffentliche Institutionen, Vereine, Verbände sowie international tätige Unternehmen. Bei LBG leisten mehr als 500 Mitarbeiter/innen an 31 Standorten mit vielfältigen Talenten, Erfahrungen und Fachwissen begeisternde Arbeit.



Es erwartet Sie ein attraktiver Aufgabenbereich mit interessanten fachlichen Herausforderungen, selbstständiges Arbeiten in einem erfolgreichen und sympathischen Team, vernünftige Arbeitszeiten, direkter Klientenkontakt sowie gezielte Unterstützung Ihrer laufenden Aus- und Weiterbildung an der „LBG Akademie“, der „Akademie der Steuerberater und Wirtschaftsprüfer“ und in ausgewählten, externen Seminaren sowie laufender fachlicher Erfahrungsaustausch.



Wir bieten Praktika für Studierende, Teilzeit neben dem Studium, den Einstieg als Berufsanwärter/in und ein breitgefächertes Aufgabenfeld für Steuerberater/innen. Auf dem Weg zum/zur Steuerberater/in unterstützen wir Sie mit einem Bildungsbudget und Extra-Lernurlaub zur Prüfungsvorbereitung.



Ihre Perspektive: Die Beratung einer vielfältigen Klientel, Teamführung und Partizipation am wirtschaftlichen Erfolg, eingebettet in das professionelle, fachliche und organisatorische Umfeld eines österreichweit führenden Beratungsunternehmens. Fachwissen, Beratungskompetenz, Klientenorientierung, unternehmerisches Handeln und Teamgeist eröffnen Ihnen den Weg bis hin zur Partnerschaft bei LBG. Interessiert?



Sprechen Sie mit uns über Ihre Karriere bei LBG! Für Ihre Fragen steht Ihnen gerne Frau Nina Dobler, MA (Human Resources) zur Verfügung!

Kontakt: ☎ +43 (0)1 53 105 – 1406 oder ✉ karriere@lbg.at

Vertraulichkeit ist selbstverständlich!



Interessante Initiativbewerbungen sind willkommen.

LBG Karriere-Newsletter registrieren und informiert sein!



LBG Österreich

Burgenland • Eisenstadt • Großpetersdorf • Mattersburg • Neusiedl/See • Oberpullendorf • Oberwart • **Kärnten** • Klagenfurt • Villach • Wolfsberg • **Oberösterreich** • Linz • Ried • Steyr • **Niederösterreich** • St. Pölten • Gänserndorf • Gloggnitz • Gmünd • Hollabrunn • Horn • Mistelbach • Neunkirchen • Waidhofen/Thaya • Wr. Neustadt • **Steiermark** • Graz • Bruck/Mur • Leibnitz • Liezen • Schladming • **Salzburg** • Salzburg-Stadt • **Tirol** • Innsbruck • **Wien** • Wien-Donaustadt • Wien-Landstraße

Steuerberatung • Bilanz • Buchhaltung • Personalverrechnung • Gutachten • Betriebswirtschaft • Digitalisierung www.lbg.at

beograd
bratislava
budapest
graz
innsbruck
kecskemét
linz
ljubljana
praha
ried
salzburg
sarajevo
wien
zagreb
zürich
sofia

leitnerleitner
wirtschaftsprüfer steuerberater

karrierestart

aufbruch in die
neue generation
der steuerberatung

Unsere Klienten sind vielfältig.

Genauso sind es unsere maßgeschneiderten Lösungen.

Unsere Projekte sind herausfordernd.

Unsere Aufgaben daher abwechslungsreich
und spannend.

Unsere MitarbeiterInnen sind hochmotiviert.

Die Entwicklungsmöglichkeiten daher breit.

Wir suchen engagierte Talente!

Arbeiten Sie bereits während des Studiums oder
nach Abschluss in einem unserer Teams mit.

Herausfordernde Projekte und spannende Aufgaben
bieten Ihnen die Chance sich einzubringen und zu
unserem Erfolg beizutragen. Wir unterstützen Sie, sich
zu unternehmerisch denkenden Persönlichkeiten und
Sparing Partnern für unsere Klienten zu entwickeln.

Im Mittelpunkt stehen dabei ständige Weiterbildung
und Ihre persönliche Entwicklung. Gleichzeitig
bieten wir ausreichend Flexibilität, um Familie und
Beruf zu vereinen sowie zahlreiche Benefits.



Interessiert?

Wir freuen uns auf Ihre **Online-Bewerbung**.
karriere.leitnerleitner.com



www.leitnerleitner.com

LeitnerLeitner
Wirtschaftsprüfer Steuerberater

4040 Linz, Ottensheimer Straße 32
1030 Wien, Am Heumarkt 7
5020 Salzburg, Hellbrunner Straße 7
8041 Graz, Liebenauer Tangente 6
6020 Innsbruck, Sillgasse 12
4910 Ried/Innskreis, Bahnhofstraße 14

MITARBEITER GROUP TAXES (m/w)



IN UNSERER INTERNATIONALEN
MANAGEMENT HOLDING IN SALZBURG

z.B.: als
Senior Professional ab
€ 3.220,-
Brutto-Monatsgehalt
für **38,5** Stunden
pro Woche

Der richtige
Weg für mich.
karriere.hofer.at

JETZT BEWERBEN!

* entspricht dem Monatsbruttogehalt auf Vollzeitbasis im Kalenderjahr 2020.
Das tatsächliche Gehalt ist abhängig von der Berufserfahrung
und der Qualifikation. Vorbehaltlich Satz- und Druckfehler



Endlich
entfalten.

**Wir finden: Theorie ist gut. Praxis ist besser.
Entfaltung am besten!**

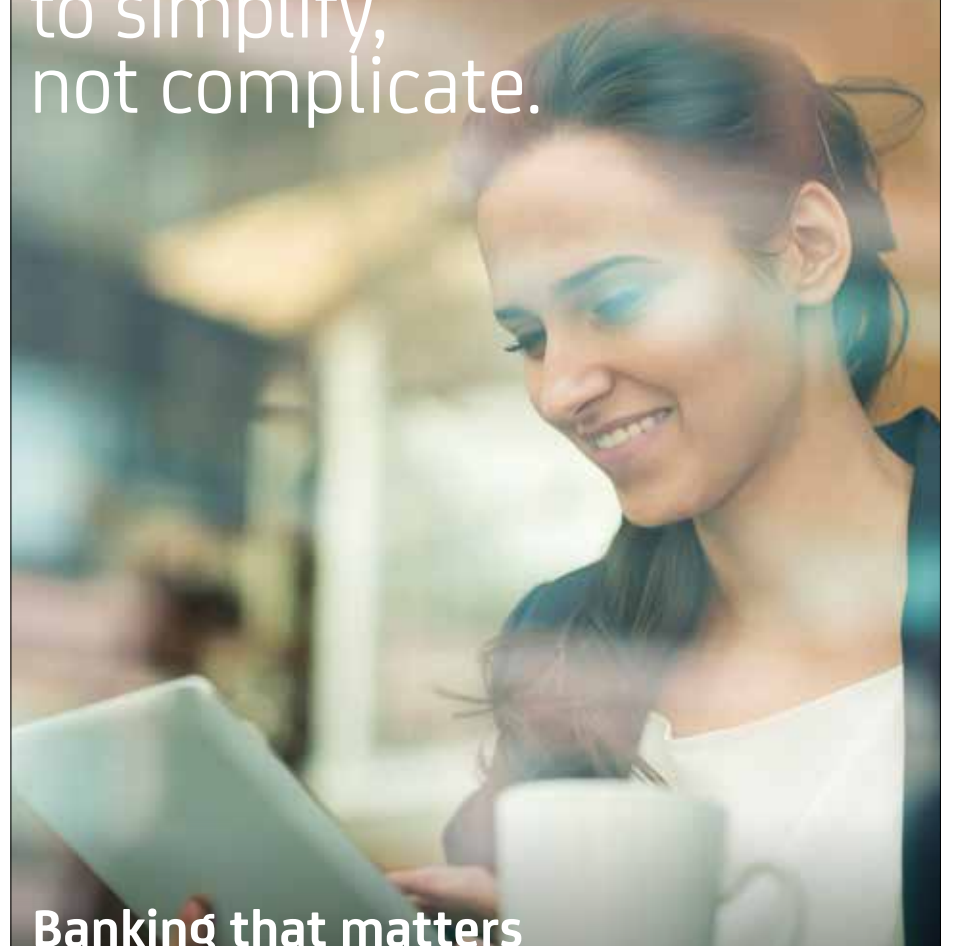
Wenn Sie das auch denken, dann sind Sie bei TPA genau richtig. Denn hier sind Sie in ganze Projekte involviert, wir bieten Ihnen ein breites Spektrum an Wissen und Sie lernen unterschiedliche Themenbereiche kennen.

Ihr erster Schritt zur Entfaltung: [karriere.tpa-group.at](https://www.karriere.tpa-group.at)
Steuerberatung | Wirtschaftsprüfung | Unternehmensberatung

tpa




I'd like my bank
to simplify,
not complicate.



Banking that matters

What matters to our clients are simple and tangible solutions. UniCredit is a simple successful pan-European commercial bank, with a fully plugged in CIB, delivering a unique Western, Central and Eastern European network to our extensive client franchise. By focusing on banking that matters, we offer local and international expertise, providing unparalleled access to market leading products and services in 13 core markets through our European banking network.

unicredit.eu

Banking that matters. |  **UniCredit**



Henkel
 in ig fb yt
 HENKEL.COM/CAREERS

FOR THOSE WHO
KEEP CHALLENGING

HENKEL IS FOR THOSE WHO STEP UP. DO YOU?

At Henkel, you can make a difference and craft your career. That's why you own your projects and take full responsibility from an early stage. Our unique brands in markets around the world open up countless opportunities to follow your convictions and explore new paths. If you have an entrepreneurial mindset that allows you to always think out of the box – take the chance and shape the digital future together with us.

You are interested in **International Taxation** or in **Global Trade**? You are a fast learner with strong analytical and critical thinking skills, self-dependent and a top student in your class? Then get in touch with us:

c/o Gerrit Schröder, FTG – Finance Tax & Trade Group
 E-Mail: gerrit.schroeder@henkel.com

Persil **Pritt** **Schwarzkopf** **SYOSS** **LOCTITE** **Pril**

#KEEPINVENTING #KEEPDEVELOPING #STEPUP #STAYCURIOUS #RULETHECHANGE #CHANGETHEGAME

MAISTO E ASSOCIATI

Milan • Rome • London



We embrace the diversity of our people
 We go beyond boundaries. Together.

Borealis is a leading provider of innovative solutions in the fields of polyolefins, base chemicals and fertilizers. With its head office in Vienna, Austria, the company currently has around 6,900 employees and operates in over 120 countries.

At Borealis, the safety of our work environment and the wellbeing of our employees is key. It gives us the security we need to strive for more. Our journey is characterised by continuous progress. Our technologies, products and ideas are constantly evolving – to give our people and businesses the ability to create relevant solutions that also help our planet. Our curiosity sparks a relentless quest – seeking out the next find, the next clue, the next opportunity. Keep discovering!

careers.borealisgroup.com



IMPRINT

Copyright:

Institute for Austrian and International Tax Law
WU – Vienna University of Economics and Business

1020 Vienna, Welthandelsplatz 1, Building D3

Phone: 0043 (1) 313 36 5838

Email: theodora.stergidou@wu.ac.at

GDPR: This Report is published once a year. If you no longer wish to receive it, please send us an email.

Content:

Prof. Georg Kofler

Prof. Michael Lang

Prof. Alexander Rust

Prof. Josef Schuch

Prof. Karoline Spies

Prof. Claus Staringer

Theodora Stergidou

Maria Wimmer

Layout and design:

kreativ · Mag. Evelyne Sacher-Toporek, Wien

Print:

Druckerei Gerin, Wolkersdorf im Weinviertel