

Institute for Austrian and
International Tax Law Vienna

Report on Academic Activities 2017/18





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PREFACE

This report presents the activities of the Institute for Austrian and International Tax Law during academic year 2017/18, which started on October 1, 2017, and ended on September 30, 2018. It was a very successful year for our Institute and for the team as a whole.

The Institute for Austrian and International Tax Law is among the largest academic institutions in the world carrying out research into and teaching tax law. We are proud to be part of WU (Vienna University of Economics and Business). To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a growing extent, we 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.

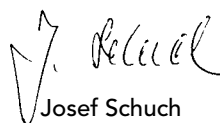
Our main fields of interest are corporate tax law, international tax law and European tax law, and to a growing extent tax policy, transfer pricing and VAT. Most of our research activities deal with issues in these areas. This is also true for our teaching activities. On a daily basis, we are aware of 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. Therefore, both research and teaching focus mainly on corporate tax law, international tax law and European tax law.



Michael Lang



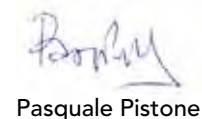
Alexander Rust



Josef Schuch



Claus Staringer



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 Dr. Karoline Spies
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 Andreas Ullmann
 Felipe Vallada (DIBT Collegiate)
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Adjunct Faculty

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 Dr. Hans-Jörgen Aigner
 Dr. Walter Loukota
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 Mag. Christoph Schlager

Prof. Cliff Fleming
 Dr. Christoph Marchgraber
 Dr. Christian Massoner
 Dr. Elisabeth Titz-Frühmann
 Prof. Christian Kaeser
 Dr. Franz Philipp Sutter
 Dr. Marlies Ursprung-Steindl
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 Kurt Ubelhoer
 Dr. Erich Schaffer
 Dr. Richard Stern
 Prof. Servatius Van Thiel
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 Prof. Daniel Shaviro
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 Dr. Gernot Ressler
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 Dr. Thomas Ecker
 Dr. Eline Huisman
 Dr. Sebastian Pfeiffer
 Dr. Peter Baumgartner
 Dr. Mario Züger
 Prof. Neil Buchanan
 Prof. Barbara Gillers
 Prof. Stephen Gillers

Prof. Ruth Mason
 Prof. Dr. Heike Jochum
 Prof. Diane Ring

Junior Researchers

Fall Term:
 Sarah Haubmann, Stefan Heninger, Martin Klokhar, Markus Mittendorfer, Stefan Pacher, Miriam Pflügl, Tanja Risse, Marco Szvitlak, Annika Streicher (eAssistent)
 Spring Term:
 Paul Achatz, Anna Amenitsch, René Dzoja, Sarah Haubmann, Matthias Jancura, Martin Klokhar, Anna Moshammer, Mario Riedl, Sarah Werderitsch, Stefan Pacher (eAssistent)

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 Theodora Stergidou
 Christina Sudrat
 Gabrielle Sudwarts
 Ulrika Sundin-Speer
 Sylvia Wolf



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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 2017/18, about 1458 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 domestic, foreign, 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.

Every student is required to write a bachelor's 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 especially 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, 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 2017/18, the following guest professors held lectures in "Foreign Tax Law": Dr. Peter Baumgartner (Switzerland), Prof. Joseph Clifton Fleming (USA), Richard Stern, PhD (USA), Prof. Ruth Mason (USA), Prof. Van Thiel (Belgium), Prof. Neil Buchanan (USA), Prof. John Prebble (New Zealand) and Prof. Stephanie Hoffer (USA). 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 Amsterdam or 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 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".

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TEACHING

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. 24 master theses were approved at our Institute in academic year 2017/18.

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, fifth edition, published by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer), "Introduction to Double Taxation Conventions" (Prof. Michael Lang) and "Praxisfälle Steuerrecht 2" ("Practical Case Studies in Tax Law", second edition, published by Dr. Daniel Blum, Dr. Karoline Spies and Dr. Christoph Marchgraber). Furthermore, the seventeenth 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 2nd 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 published.

TAX LAW COURSES

Course	Number of Students in 2017/18
Introduction to Tax Law (6 courses)	1458
Basic Topics in Tax Law (26 courses)	803
Seminar on Advanced Topics in Tax Law (6 courses)	595
European Tax Law	24
Procedural Fiscal Law	28
Austrian International Tax Law (2 courses)	56
Transfer Pricing	28
EU Tax Policies in the Field of Direct Taxation	30
Tax in Practice (2 courses)	60
Cross-Border Taxation in the Trump Era	30
Tax Treaty Law (2 courses)	280
Business Tax Law (2 courses)	286
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies	32
Issues in U.S. International Tax Law and Policy	28
Tax and Development	17
Simulated Tax Treaty Negotiations (2 courses)	22
Transfer Pricing in International Companies – Selected Issues with Case Studies	24
Taxation and Developing Countries	32
Seminar on European Tax Law	12
PwC-WU Seminar on European and International Tax Law (2 courses)	27
LeitnerLeitner-WU Seminar on Corporate Tax Law	23
Reorganization Tax Law	35
Tax Policy	58
Tax Obstacles to International Economic Activity	12
BEPS (Base Erosion Profit Shifting) and other OECD and EU Initiatives against Aggressive Tax Planning	20
Common Tax Law	17
Jurisprudential Perspectives of Taxation Law	16
The U.S. Income Tax: Basic Concepts and Problems	30
Corporate Tax Law for F&R	112
Special VAT Issues in a National and International Context	18



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 (Panthéon-Sorbonne), Barcelona (Universitat de Barcelona), 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), Edinburgh (University of Edinburgh), Valencia (Universitat de Valencia) and Vienna (WU). In academic year 2017/18, the EUCOTAX winter course was held in Edinburgh from April 19 to 26, 2018. The general subject was "Challenges to Tax Autonomy in an Era of Conflicting Political Goals". Rita Julien, Alexandra Miladinovic, Pedro Schoueri and Dr. Rita Szudoczky supported and supervised our students (Jacqueline Bitschnau, Sieglinde Buttinger, Maria-Delia Dron, Philip Gosch, Theresa Greuter and Markus Mittendorfer). Finally, during the EUCOTAX winter course the students from all fifteen 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 winter course 2018/19 was selected in June 2018.

International and European Tax Moot Court 2017/18

In 2018, we once again took part in the International and European Tax Moot Court which is organized by the Catholic University of Leuven (Belgium). The competition was held in Leuven from March 25 to 30, 2018 and our team reached the semifinals. What is more, our team was awarded the prize for the best applicant memorandum.

A Moot Court is a fictitious court, and teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and David Orzechowski supported and supervised our students (Daniel Gilhofer, Angelo Concin, Mario Riedl, Theres Neumüller). As in the EUCOTAX program, the participants enjoyed language training by Rita Julien and attended a special seminar as part of their preparation. 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.

The student team for the 2018/19 International and European Tax Moot Court was selected in June 2018.

Semester Opening, Semester Closing, Master Welcome Reception

With just over 23,000 students, WU is a very large university. It is therefore a priority to establish close relationships with our students. Several initiatives have been taken by our Institute to achieve this goal. Each term, we invite our students to a dinner buffet (Semester Opening). This year, PwC sponsored these events 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. On the occasion of the Semester

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TEACHING

Opening of the winter term, the “PwC Best Bachelor Thesis in Tax Law Awards” were conferred. At the Semester Opening of the summer term, PwC organized a pub quiz, which was well received by the students.

Moreover, we celebrated the end of the terms together with our students and TPA at the Institute in an informal atmosphere (Semester Closing). At the Semester Closing of the fall and spring terms, the “TPA Best Presentation Award” was conferred to 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.

Semester Opening: October 11, 2017 and March 14, 2018

Semester Closing: January 25, 2018 and June 28, 2018

Master Welcome Reception “Business Law” and “Taxation and Accounting”:
October 17, 2017

Career Prospects for Students

On December 4, 2017, our Institute invited students to attend a panel discussion together with BDO, EY, Grant Thornton Unitreu and LBG on the future of the profession of “tax adviser”. The students had the opportunity to talk to experienced practitioners on current and future issues and developments regarding this topic.

Another panel discussion was held on May 14, 2018, to discuss career prospects for our students in law firms. Binder Grösswang, bpv Hügel, EY and Freshfields assigned members to the panel. After the panel discussion, students were invited to a cocktail reception, where they were able to continue discussions on an informal and individual basis.

Traineeship at and Visit to the Federal Tax Court

The Federal Tax Court offered our best students two internships in 2018. After a comprehensive application procedure, the selected students gained inside knowledge of the daily activities at the Federal Tax Court. Furthermore, the students could also see how to apply studies in practice.

The best 50 students were given the opportunity to witness an oral hearing at the Federal Tax Court in Vienna. This hearing took place on November 6, 2017. Afterwards, Dr. Christian Lenneis, Vice-President of the Court, explained the judgment to our students.

PwC-WU Seminar on European and International Tax Law

In cooperation with PwC, the Institute for Austrian and International Tax Law held a seminar series on “Current 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 seminar are selected just a few weeks before the actual seminar date, discussions are always up to date and also deal with the most recent cases of the Court of Justice of the European Union (CJEU).



Speakers and Topics of the PwC-WU Seminar Series in Academic Year 2017/18

October 23, 2017:

- Prof. Itai Grinberg (Professor of Law, University of Georgetown): "The Treatment of Destination-Based Corporate Taxes under International Economic Law and our Unstable International Tax Environment"
- Dr. Veronika Daurer (Tax Consultant, PwC Vienna): "Digital PE"

November 27, 2017:

- Prof. Adam Rosenzweig (Professor of Law and Vice Dean for Academic Affairs, Washington University in Saint Louis): "A New Vision for the Role of Equity in Constructing an International Tax Regime: International Vertical Equity"
- Dr. Anna Schefzig (Senior Manager and Tax Advisor, PwC Vienna): "Cost Sharing Exemption"

January 22, 2018:

- Prof. Fadi Shaheen (Professor of Law at Rutgers University New Jersey): "Income Tax Treaty Aspects of Non-income Taxes"
- Pieter Deré (Director PwC Belgium): "State Aid: Recent Developments and Recovery – Focus on the Belgian Excess Profit Case"

April 9, 2018:

- Prof. Allison Christians (Professor in the Law of Taxation at McGill University in Montreal): "Taxing Income Where Value is Created"
- Edward Attard (Lawyer and Senior Manager at PwC Malta): "A TFEU Review of Some Provisions of the Anti-Tax Avoidance Directive"

May 7, 2018:

- Prof. Diane M. Ring (Professor of Law at the Boston College Law School): "Leak-Driven Law"
- Dr. Arne Schnitger (Tax advisor, CPA and LL.M., PwC Berlin): "Mandatory Reporting for Cross-Border Tax Arrangements Under European Law"

June 11, 2018:

- Prof. Daniel Shaviro (Wayne Perry Professor of Taxation at the NYU Law School): "Do the United States now Have a 'Territorial' Tax System?"
- Dr. Richard Jerabek (Tax Senior Manager and leader of the Austrian PwC European Direct Tax Group): "Directive Shopping in the light of recent case law of the CJEU"

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TEACHING

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 with 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 Berlin. 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, which took place in Amsterdam.

KPMG Bachelor Theses

We started a new cooperation with KPMG in September 2017. Three bachelor theses were called for tender in cooperation with KPMG, supported by research staff of the Institute as well as KPMG tax managers. In March 2018, all three bachelor students presented their theses at the premises of KPMG.

Henkel Master Thesis and Traineeship

Within the Henkel Program, one master thesis in combination with a traineeship at Henkel Düsseldorf was called for tender in spring 2018. The student is supported both by research staff of the Institute as well as practitioners from the tax department of Henkel.

TPA Master Theses

The TPA program was newly set up in the fall term of 2017. Within this program, four master theses were called for tender in cooperation with TPA. These theses cover current topics of international tax law which are of interest in practice as well as to academia. These theses are supported by experts from TPA and research staff of the Institute and will be presented in November 2018.

P&G Bachelor and Master Theses

Within this program, five bachelor theses and three master theses 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 as well as P&G tax managers, who are based worldwide. The bachelor and master theses were presented to the experts of Procter & Gamble in June 2018.

Seminar in Cooperation with LeitnerLeitner

A seminar on Austrian and International Business Tax Law took place for the third time in the fall term of 2017/18 in cooperation with LeitnerLeitner. Master students had the possibility to explore the daily work of tax advisors by analyzing abstracted case studies



which the tax advisory firm was working on. The students worked on those cases in teams and came together on January 22, 2018, to present their knowledge of Mergers and Acquisitions, Taxation of Real Estate, Dual Resident Companies, and related topics under the supervision of Prof. Claus Staringer. The main goal of the seminar was to allow students to sharpen their skills in oral presentation and argumentation in a competitive environment in order to prepare them for a future career in tax law. Due to the enormous success of this seminar, it will be held again in the fall term of 2018/19.

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 Isabel Kaiser, David Kulovits, Martina Barborik, Daniel Knöbel, Christina Streit and Paula Schumacher for the fall term and to Stephan Spahits, Hannah Gerbl, Melina Still, Samuel Loibl, Simmy Kailath and Jian Ho Xu for the spring term. The winners were officially announced at our Semester Closings, organized in cooperation with TPA.

KPMG-WU Workshop on Corporate Tax Law

In November 2017 and in January, March and April 2018, 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 2017/18

November 6, 2017:

- Stephanie Zolles, Astrid Kristof: Grenzüberschreitende Verlustverwertung im Konzern: Was bleibt vom Urteil Marks & Spencer?

January 16, 2018:

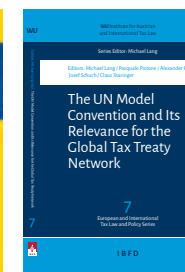
- Benedikt Hörtenhuber, Dr. Katharina Daxkobler: Betriebliche Altersvorsorge, insbesondere auch internationale Aspekte (DBA-Anwendung)

March 12, 2018:

- David Orzechowski, Dr. Kasper Dziurdz: Die Besteuerung „technischer“ Dienstleistungen im DBA-Recht

April 16, 2018:

- Robin Damberger, Dr. Lisa Pucher: Aktuelle Zweifelsfragen der österreichischen Energiebesteuerung, insbesondere EuGH-Urteil Dilly's Wellnesshotel



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TEACHING

LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999. The program is a joint activity with the Akademie der Steuerberater und Wirtschaftsprüfer and has a formidable reputation worldwide. In academic year 2017/18, full-time and part-time programs were launched. The full-time program finished in June 2018, the part-time program will end in June 2019. In September 2018, another full-time program started with 27 students. Three times as many excellent candidates applied. The applicants came from 40 different countries, 65 % from outside Europe. A welcome reception was held on September 13, 2018, for all new students.

LL.M. International Tax Law Faculty 2017/2018

Robert Baconnier • Philip Baker • Stephen Barkoczy • Edward Barret • Neil Brooks • Giammarco Cottani • Luc De Broe • Eva Eberhartinger • Eberhard Eichenhofer • Peter Essers • Lilian V. Faulhaber • Carlo Garbarino • Francois Hellio • Thomas Henze • Daniela Hohenwarter-Mayr • Heinz Jirousek • Heike Jochum • Rita Julien • Christian Kaeser • Christian Kersting • Michael Lang • Ine Lejeune • Helmut Loukota • Daniel Lühti • Alicja Majdanska • Yoshihiro Masui • Rebecca Millar • T.P. Ostwal • Raffaele Petruzzi • Matthias Petutschnig • Pasquale Pistone • Jennifer Roeleveld • Roy Rohatgi • Alexander Rust • Bernhard Schima • Luis E. Schoueri • Josef Schuch • Roman Seer • Stafford Smiley • Claus Staringer • Rita Szudoczky • Romero J. S. Tavares • Ben Terra • Laura Turcan • Eelco Van der Enden • Scott Wilkie • Adam Zalasinski

International Faculty and Alumni

The intake we welcomed in Vienna for our LL.M. Program was multinational in nature. Among them were some of the most distinguished experts in international tax law.

707 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 beginning. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2017 lecture was delivered on October 27 by Prof. Stephen E. Shay, Harvard Law School, on "Balancing Competition and Coordination in International Taxation" and commented on by Jonathan Hare, Partner at PwC UK.

Job Fair

Hosted by Prof. Michael Lang, the fourth Career 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, KPMG, LeitnerLeitner, PwC, Siemens, TPA and WTS.

LL.M. Alumni Reunion

The graduates of the LL.M. Program stay in touch with each other and still feel very committed to the program. Many of them attended the Alumni Reunion that was held from October 27 to 28, 2017. Prof. Alexander Rust gave a presentation on the current activities of the Institute, Prof. Helmut Loukota discussed the importance of the BEPS-project for tax practitioners and Prof. Heinz Jirousek presented the recent developments in international tax treaty law. This was followed by a reception at the invitation of PwC.

LL.M. Graduates from all over the world





RESEARCH ACTIVITIES

Publications in Academic Year 2017/18



Prof. Michael Lang

- Die Auslegung und Anwendung von Doppelbesteuerungsabkommen, in Drüen/Hey/Mellinghoff (eds), Festschrift für den Bundesfinanzhof – 100 Jahre Steuerrechtsprechung in Deutschland, forthcoming.
- Das Bundesfinanzgericht – eine Standortbestimmung (with Matthias Mayer), in Holoubek/Lang (eds), Verwaltung und Verwaltungs-/Finanzgerichtsbarkeit, forthcoming.
- “Opportunity Hiring” – Die Berufung von Universitätsprofessor/inn/en nach § 99a UG (with Annette Lichtmannegger), Zeitschrift für Hochschulrecht 2018, 79.
- Doppelbesteuerungsabkommen in der Rechtsprechung des EuGH, in Lang (ed), Europäisches Steuerrecht, 383.
- Die Neuregelung des Missbrauchs in § 22 BAO, ÖStZ 2018, 419.
- Resümee, in Lang (ed), Europäisches Steuerrecht, 623.
- Interpretation of Tax Treaties by the Court of Justice of the European Union, in Arnold/Parolini (eds), Festschrift Jacques Sasseville, 149.
- Unionsrechtliche Überlegungen zur länderweisen Indexierung des „Familienbonus Plus“ (with Andreas Langer), SWK 2018, 667.
- Double Taxation Conventions in the Case Law of the CJEU, Intertax 2018, 181.
- Qualification Conflicts, in Vann/Pistone (eds), Global Tax Treaty Commentary, IBFD 2018.

- Principal Purpose Test, in Schmidjell-Dommes/Lang/Bendlinger (eds), SWI-Spezial: Die österreichischen DBA nach BEPS – Die Auswirkungen des MLI und des OECD-MA 2017, 48.
- Verhinderung von Doppel- und Nichtbesteuerung, in Schmidjell-Dommes/Lang/Bendlinger (eds), SWI-Spezial: Die österreichischen DBA nach BEPS – Die Auswirkungen des MLI und des OECD-MA 2017, 62.
- Die schwindende Vorbildwirkung des OECD-Musterabkommens, SWK 2017, 1542.
- DBA-Interpretation durch den EuGH, SWI 2017, 507.
- Die Einrichtung und Auflassung von Studien (with Annette Lichtmannegger), JRP 2017, 264.
- Discretionary Power of Tax Authorities as a State Aid Problem (with Alexander Zeiler), in Haslehner/Kofler/Rust (eds), EU Tax Law and Policy in the 21st Century 2017, 91.



Prof. Alexander Rust

- Unionsrechtskonforme Auslegung, Drüen/Hey/Mellinghoff (eds), Festschrift für den Bundesfinanzhof – 100 Jahre Steuerrechtsprechung in Deutschland, forthcoming.
- Time and Distributive Rules in Tax Treaties, in Haslehner (ed), Time and Tax, forthcoming.
- Dual Residence for Individuals (with Karol Dziwinski) in Lang/ Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, forthcoming.
- National Report Germany: The “X-GmbH”, “EV” and “Bechtel & Bechtel” cases, in Lang/Pistone(Rust/Schuch/Staringer/Storck (eds), CJEU: Recent Developments in Direct Taxation, forthcoming.

- Grundrechtsschutz im Steuerrecht, Gutachten zum 20. Österreichischen Juristentag (with Daniel Blum), Band IV/1, Verlag Manz, Wien, 2018.
- Options under the Multilateral Instrument (with Alexandra Miladinovic), in Lang/Pistone/Rust/Schuch/Staringer (eds), The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects, 139.
- National Report Germany: Consequences of a Treaty Override?, in Lang/Rust/Owens/Pistone/Schuch/Staringer/Storck/Essers/Kemmeren/Smit (eds), Tax Treaty Case Law around the Globe 2017, 3.
- Independent and Dependent Personal Services (with Benjamin Walker), in Lang/Rust/Schuch/Staringer/Pistone (eds), The UN Model Convention and Its Relevance for the Global Tax Treaty Network, 71.
- Equality and Non-discrimination in European Tax Law, in Haslehner/Kofler/Rust (eds), EU Tax Law and Policy in the 21st Century, 51.
- Doppelt ansässige Gesellschaften im Internationalen Steuerrecht, SWI 2017, 647.



Prof. Josef Schuch

- The Relevance of the Preamble for Treaty Entitlement (with Xue Peng), in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, forthcoming.
- Authentic Languages and Official Translations of the Multilateral Instrument and the “Covered Tax Agreements” (with Jean-Philippe Van West), in Lang/Pistone/Rust/Schuch/Staringer (eds), The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects, 67.
- Directors’ fees and Remuneration of Top Level Managerial Officials (with Patrick Orlet), in Lang/Rust/Schuch/Staringer (eds), The UN Model Convention and its Relevance for the Global Tax Treaty Network, 159.



- Die Anti-Fragmentierungs-Regel des BEPS-Aktionspunktes 7 und ihre mögliche Auswirkung für die Substanzbeurteilung von internationalen Holdingstrukturen, *SWI* 2017, 654.
- Abschied vom wirtschaftlichen Eigentum unter Ausschluss der Öffentlichkeit, *ecolex* 2017, 619.



Prof. Claus Staringer

- Resident Persons according to Art 1(1) OECD MC (with Desiree Auer), *Lang/Pistone/Rust/Schuch/Staringer* (eds), *Tax Treaty Entitlement*, forthcoming.
- International Traffic (with Matthias Mayer), in *Lang/Pistone/Rust/Schuch/Staringer* (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, 89.
- Austria: CJEU Pending Case from Austria – Austria / Germany (C-648/15) ..., in *Lang/Pistone/Rust/Schuch/Staringer/Storck* (eds), *CJEU - Recent Developments in Direct Taxation 2016*, 1.
- Das steuerliche Eigenkapital - das unbekanntes Wesen, in *Bertl/Eberhartinger/Egger/Hirschler/Kalss/Lang/Nowotny/Riegler/Rust/Schuch/Staringer* (eds), *Hybrid-Finanzierung in Bilanz- und Steuerrecht*, 215.
- Die Anti-Tax-Avoidance-Richtlinie: Gesamtwürdigung aus steuerpolitischer Sicht, in *Lang/Rust/Schuch/Staringer* (eds), *Die Anti-Tax Avoidance-Richtlinie*, 1.
- Der Verfahrensgegenstand - die "Sache" der Finanzgerichtsbarkeit, in *Holoubek/Lang* (eds), *Grundfragen der Verwaltungs- und Finanzgerichtsbarkeit*, 79.



Prof. Pasquale Pistone

- Double Tax Conventions (with Martin Zagler), in *Marciano/Ramello* (eds), *Encyclopedia of Law and Economics 2018*, forthcoming.
- Il giusto processo tributario e la sua applicazione nel procedimento nel processo tributario, in *Amatucci/Alfano* (eds), *Ordinamenti tributari a confronto, Problematiche comuni e aspetti procedurali*, forthcoming.
- Entitlement to Protection against Discriminatory Taxation (with Clement Migai), in *Lang/Rust/Schuch/Staringer/Owens/Pistone* (eds), *Tax Treaty Entitlement*, forthcoming.
- Coordination of Tax Laws and Tax Policies in the EU (with Rita Szudoczky), in *Lang/Schuch/Staringer/Pistone* (eds), *Introduction to European Tax Law on Direct Taxation*, forthcoming.
- The impact of conceptual and linguistic diversity on the application and interpretation of Art. 16 OECD MC, in *Arnold/Parolini* (eds), *Liber Amicorum in honour of Jacques Sasseville 2018*, forthcoming.
- The implementation of Anti-BEPS, Rules in the European Union: A Comprehensive Study (with Dennis Weber), *IBFD* 2018.
- Diritto Tributario Internazionale [International Tax Law], G. Giappichelli Editore, Vienna, 2017.
- Tax Information Exchange Agreements and the Prohibition of Retroactivity with Anna Passalacqua, Addy Mazz, Natalia Quiñones, Jennifer Roevelveld, Luís Schoueri, Frederik Zimmer, *Intertax* 2018, 368.
- Comprehensive Tax Treaties and Tax Information Exchange Agreements: Assessing Exchange of Information Mechanisms to Ensure Transparency in a Globalized World from the Perspective of Developing Countries (with Craig West), *Bulletin for International Taxation* 2018, 57.

- Tools Used by Countries to Counteracts Aggressive Tax Planning in Light of Transparency (with Craig West, Irma Mosquera Valderrama, Addy Mazz, Luís Eduardo Schoueri, Natalia Quinones, Frederik Zimmer), *Intertax* 2018, 140.
- The Concept of Beneficial Ownership in Tax Treaties and its General Anti-Avoidance Function, in *Kemmeren/Smit/Essers/Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck* (eds), *Tax Treaty Case Law Around the Globe 2017*, 185.
- The Relationship Between Tax Treaties and the Multilateral Instrument: Compatibility Clauses in the Multilateral Instrument (with Sriram Govind), in *Lang/Pistone/Rust/Schuch/Staringer* (eds), *The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects*, 111.
- The EU Charter of Fundamental Rights, General Principles of EU Law and Taxation, in *Terra/Wattel* (eds), *European Tax Law*, 89.
- The Settlement of Cross-Border Tax Disputes in the European Union, in *Terra/Wattel* (eds), *European Tax Law*, 171.
- Adapting Current International Taxation to New Business Models: Two Proposals for the European Union (with Yariv Brauner), *Bulletin International Taxation* 2017, 681.
- A Plea for Effective Cross-border Tax Dispute Settlement in Developing Countries, *Global Taxation Journal* 2017, 37.
- Ist die positive Integration im EU-Steuerrecht wieder auf Schiene? (with Georg Kofler), *Internationales Steuerrecht* 2017, 705.
- The Meaning of Tax Avoidance and Aggressive Tax Planning in European Union Tax Law: Some Thoughts in Connection with the Reaction to Such Practices by the European Union, in *Dourado* (ed), *Tax Avoidance Revisited in the EU BEPS Context*, 73.
- Exchange of Information and Mutual Assistance in the Collection of Taxes (with Pedro G. Lindenberg Schoueri), in *Lang/Rust/Schuch/Staringer* (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, 319.
- Il Giusto Processo Tributario e la Sua Applicazione negli Ambiti Amministrativo e Giurisdizionale in Materia Tributaria, in *Giappichelli* (ed), *Derecho Tributario Comparado, Problemas Comunes y Aspectos Procedimentales* 2017, 307.
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- The meaning of tax avoidance and aggressive tax planning in European Union Tax Law: some thoughts in connection with the reaction to such practices by the European Union, in Dourado (ed), Tax Avoidance Revisited in the EU BEPS Context, 73.



Prof. Alfred Storck

- The Coca-Cola U.S. Case (with Sayee Prasanna), TPI 2018, forthcoming.
- Global Transfer Pricing Conference 2018: Transfer Pricing Developments around the World (with Raffaele Petruzzi, Karol Dziwinski, Sayee Prasanna), TPI 2018, 3.
- Bericht über die WU Global Transfer Pricing Conference 2018 (with Florian Navisotschnigg), TPI 2018, 87.
- Transfer Pricing in internationalen Unternehmen post-BEPS – ein Vergleich von Art 9 OECD MA mit Art 7 OECD-MA (AOA) am Beispiel der Vertreterbetriebsstätte bei Tochtergesellschaften (with Raphael Holzinger), SWI 2017, 660.
- Transfer Pricing Developments Around the World 2017, Lang/Storck/Petruzzi (eds), Wolters Kluwer, 2017.
- Zinsbemessung bei Darlehen im Konzernverbund (with Raphael Holzinger), TPI 2017, 216.
- US Tax Court Ruled in Favour of Amazon US Addressing a Cost-Sharing Arrangement and the Related Transfer of Intangible Assets (with Alexandra Miladinovic), TPI 2017, 260.
- Indian Tribunal Decision on Google: AdWords Program Constituting Royalty Income (with Sayee Prasanna), TPI 2017, 315.



Prof. Jeffrey Owens

- The Sharing Economy: Turning Challenges into Opportunities for Tax Administrations (with Julia de Jong, Clement Migai), eJournal of Tax Research 2018, forthcoming.
- Inter-agency Cooperation: focused on but not limited to Customs-Tax cooperation (with Clement Migai, Pashupati Pandey, Varsha Singh), in World Customs Organization (eds), WCO Study Report on Illicit Financial Flows via Trade Mis-invoicing, 2018, forthcoming.
- Inter-agency Cooperation and Good Tax Governance in Africa (with Rick McDonell, Riël Franzsen, Jude Thaddeus Amos), Pretoria University Law Press, Vienna and Pretoria 2017, 1.
- Global Value Chain Policy Series: Taxation (with Romero J.S. Tavares), Switzerland:World Economic Forum 2018, 4.
- Inter-agency Cooperation, illicit financial flows and sustainable development goals (with Alicja Majdanska, Rick McDonell), Tax Notes International 2017, 819.
- The View from Vienna: Conversations: Jeffrey Owens and Porus Kaka (with Porus Kaka), Tax Notes International 2017, 81.
- Taxation on the Blockchain: Opportunities and Challenges (with Julia De Jong), Tax Notes International 2017, 601.
- The View from Vienna: Conversations: Jeffrey Owens and Robert Stack (with Robert Stack), Tax Notes International 2017, 10.
- Asian Voices: BEPS and Beyond (with Romero J.S. Tavares, TY Sam Sim), in Sam Sim/ Mei-June Soo (eds), Global Tax Policy Post-BEPS and the Perils of the Silk Road 2017, 251.
- Mandatory Tax Arbitration: The Next Frontier Issue, Intertax 2018, 610.



Prof. Helmut Loukota

- Internationales Steuerrecht, Großkommentar MANZ, Loseblatt, 41. Supplement (DBA, Amtshilfe, Verordnungen und Erlässe, Richtlinien) (with Heinz Jirousek, Sabine Schmidjell-Dommes), 2018.
- The Anti-Abuse Provision of the MLI against Income Shifting to Permanent Establishments in Low-Tax Countries, SWI 2017, 639.



Prof. Heinz Jirousek

- Internationales Steuerrecht, Großkommentar MANZ, Loseblatt, 41. Supplement (DBA, Amtshilfe, Verordnungen und Erlässe, Richtlinien) (with Helmut Loukota, Sabine Schmidjell-Dommes), 2018.
- EuGH entscheidet im Schiedsverfahren zugunsten Österreichs, SWK 2017, 1186.
- Die legitime Umsetzung des MLI in Österreich, SWI 2017, 632.
- Practice Meets Science (II), Transfer Pricing International 2017, 273.
- Doppelbesteuerungsabkommen Österreich - Island, ÖStZ 2018, 273.



Desiree Auer

- Resident Persons according to Art 1(1) OECD MC (with Claus Staringer), Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, forthcoming.
- Preisgeld als steuerbarer Umsatz?, in Heber/Hohenwarter-Mayr (eds), Praxisfälle Steuerrecht 3, forthcoming.
- Verschiedener Mehrwertsteuersatz auf Bücher und E-Books, in Heber/Hohenwarter-Mayr (eds), Praxisfälle Steuerrecht 3, forthcoming.
- EuGH-Rsp zur Umsatzsteuer: Die Pflicht zur Bekämpfung von Betrug und rechtswidrigen Handlungen (with Selina Siller, Karoline Spies, Stephanie Zolles), ecolex 2018, forthcoming.
- National Report Austrian (with Andreas Langer), in Lang/Rust/Schuch/Staringer/Owens/Pistone (eds), Implementing Key BEPS Actions, forthcoming.
- EuGH-Rsp zur Umsatzsteuer: Vorsteuerabzug auch bei bloßer Briefkastenschrift auf der Rechnung (with Karoline Spies, Selina Siller, Stephanie Zolles), ecolex 2018, 555.
- Die Abzugsfähigkeit von Verteidigerkosten (with Thomas Pilichshammer), ZWF 2018, 155.
- EuGH-Rsp zur Umsatzsteuer: Das Verbot missbräuchlicher und betrügerischer Praktiken als allgemeiner Rechtsgrundsatz? (with Selina Siller, Karoline Spies, Stephanie Zolles), ecolex 2018, 453.
- Bridge spielen ist kein Sport iSd Mehrwertsteuerrechts (with Alexandra Miladinovic), ecolex 2018, 80.
- SWI-Jahrestagung: Anknüpfung der Zuzugsbegünstigung an die Verlagerung des Mittelpunkts der Lebensinteressen (with Sofia Rampitsch), SWI 2018, 26.
- Cross-Border Recovery of Tax Debts in Africa (with Alicja Majdanska, Karol Dziwinski, Lisa Ramharter), SSRN eLibrary 2018.
- Optionsprämie als Werbungskosten (with Hans-Peter Gradwohl), ecolex 2017, 888.

- Einkommensteuerrechtliche Behandlung der Übertragung eines Fruchtge-nussrechts (with Sofia Rampitsch), ecolex 2017, 805.
- Gemeindesubvention für den Betrieb eines Museums nicht umsatzsteuerp-flichtig (with Hans-Peter Gradwohl), ecolex 2017, 1111.
- Steuerbefreiungen aufgrund von Abkommen mit dem Heiligen Stuhl können ver-botene staatliche Beihilfen sein (with Alexandra Miladinovic), ecolex 2017, 1214.
- Tagungsbericht zum IFA-Kongress 2017 in Rio de Janeiro (with Robin Damberg-er, Benedikt Hörtenhuber, Matthias Mayer, Alexandra Miladinovic, Florian Na-visotschnigg, Sofia Rampitsch, Selina Siller, Karoline Spies, Svetlana Wakounig, Viktoria Wöhler, Stephanie Zolles), ÖStZ 2017, 659.



Dr. Daniel W. Blum

- § 28 GebG, in Bergmann/Pinetz (eds), Kommentar zum Gebührengesetz (2018), forthcoming.
- § 29 GebG, in Bergmann/Pinetz (eds), Kommentar zum Gebührengesetz (2018), forthcoming.
- § 33 TP 22 GebG, in Bergmann/Pinetz (eds), Kommentar zum Gebührengesetz (2018), forthcoming.
- Grundrechtsschutz im Steuerrecht, Gutachten zum 20. Österreichischen Juris-tenantag (with Alexander Rust), Band IV/1, Verlag Manz, Wien, 2018.
- Controlled Foreign Companies: Selected Policy Issues – or the Missing Elements of BEPS Action 3 and the Anti-Tax-Avoidance Directive, Intertax 2018, 296.
- Das GrESt-Privileg für umgründungsbedingte Grundstücksübertragungen als selektive Beihilfe? (with Christiane Zöhner), SWI 2018, 61.
- Treaty Shopping and its Prevention in a Post-BEPS World - Limitation-on-Bene-fits, Beneficial Ownership and the Principal Purpose Test: Evolution, Underlying Rationales and Interrelation (I), International Tax Report 2017.



Nathalie Bravo

- Treaty Shopping and its Prevention in a Post-BEPS World - Limitation-on-Bene-fits, Beneficial Ownership and the Principal Purpose Test: Evolution, Underlying Rationales and Interrelation (II), International Tax Report 2017.
- The Relationship between the OECD Multilateral Instrument and Covered Tax Agreements: Multilateralism and the Interpretation of the MLI, Bulletin for In-ternational Taxation 2018, 131.
- Die unionsrechtliche Missbrauchsdoctrin: Die Rs Eqiom und ihre Auswirkungen auf Österreich (with Karoline Spies), SWI 2017, 574.

- Future Changes to Covered Tax Agreements and of the Multilateral Convention to Implement Tax Treaty-Related Measures to Prevent BEPS, in Lang/Pistone/Schuch/Staringer (eds), The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects, 237.
- Implementing Key BEPS Actions: Where Do We Stand? (with Sriram Govind, Rita Julien, Pedro G. Lindenberg Schoueri), Intertax 2017, 852.
- Update Note on Art 9 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Art 13 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Art 24 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.
- Update Note on Art 25 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.

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RESEARCH ACTIVITIES



Svitlana Buriak

- Transfer Pricing Rules under CJEU's Scrutiny: Green Light for Non-Arm's Length Transactions? (with Raffaele Petrucci), TPI 2018, forthcoming.
- Administrative Approaches to Avoiding/Minimizing Transfer Pricing Disputes (with Giammarco Cottani, Marco Striato), in Lang/Cottani/Petrucci/Storck (eds), Fundamentals of Transfer Pricing, forthcoming.
- Freedom of Establishment and Transfer Pricing Threats for EU Single Market (with Raffaele Petrucci), TPI 2018, forthcoming.
- Addressing the Tax Challenges of the Digitalization of the Economy – A Possible Answer in the Proper Application of the Transfer Pricing Rules? (with Raffaele Petrucci), Bulletin for International Taxation 2018, 49.

- Fremdfinanzierter Rentenversicherungsvertrag (with Benedikt Hörtenhuber), ecolex 2018, forthcoming.
- Rückerstattung von Kapitalertragsteuer an eine in Luxemburg ansässige Muttergesellschaft (with Benedikt Hörtenhuber), BFG Journal 2018, forthcoming.
- National Report Austria (with Hans-Peter Gradwohl), in Maisto (ed), Taxation of Intellectual Property under Domestic Law, EU Law and Tax Treaties, 229.
- Scope of the Multilateral Instrument, in Lang/Pistone/Rust/Schuch/Staringer (eds), The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects, 1.
- SWI-Jahrestagung: Dividendeneinkünfte und Steuerrückstellung aus Malta (with Hans-Peter Gradwohl), SWI 2018, 185.
- Tagungsbericht zum IFA-Kongress 2017 in Rio de Janeiro (with Desiree Auer, Benedikt Hörtenhuber, Matthias Mayer, Alexandra Miladinovic, Florian Navitschnigg, Sofia Rampitsch, Selina Siller, Karoline Spieß, Svetlana Wakounig, Viktoria Wöhner, Stephanie Zolles), ÖStZ 2017, 659.
- ImmoESt: Steuerfreiheit auch bei Aufgabe des Hauptwohnsitzes erst im zweiten Jahr nach der Grundstücksveräußerung (with Hans-Peter Gradwohl), ecolex 2017, 497.



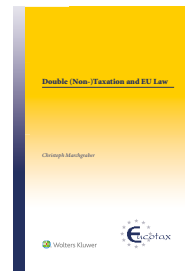
Christina Dimitropoulou

- Applying modern, disruptive technologies to improve the effectiveness of tax treaty dispute resolution (with Sriram Govind, Laura Turcan), eJournal of Tax Research 2018, forthcoming.



Robin Damberger

- Commercial Activity Tax (with Hans-Peter Gradwohl), ecolex 2018, forthcoming.
- Zeitpunkt des Eintritts der Steuerpflicht von Rentenzahlungen aus einer Berufsunfähigkeitsversicherung (with Benedikt Hörtenhuber), ecolex 2018, forthcoming.



Publications
2017/18



Karol Dziwinski

- Dual Residence for Individuals (with Alexander Rust) in Lang/ Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, forthcoming.
- The tax exemption provision of Art 132(1)(f) of the VAT Directive in Austria and Poland (with Selina Siller), The University of Warsaw Journal of Comparative Law 2018, forthcoming.
- The Potential of SAF-T in the European Union – a Chance for Coordinated VAT Administration? (with Alicja Majdanska), Bulletin for International Taxation 2018, forthcoming.
- Global Transfer Pricing Conference 2018: Transfer Pricing Developments around the World (with Raffaele Petruzzi, Sayee Prasanna, Alfred Storck), International Transfer Pricing Journal 2018, 3.
- Cross-Border Recovery of Tax Debts in Africa (with Desiree Auer, Alicja Majdanska, Lisa Ramharter), SSRN eLibrary 2018.
- Update Note on Art 12 of the OECD Model, in Reimer/Rust, Klaus Vogel on Double Taxation Conventions – Online Commentary.



Florian Fiala

- Schwimmteich als Löschteich eines Sachverständigen für Pyrotechnik (with Benedikt Hörtenhuber), BFG Journal 2018, forthcoming.



Sriram Govind

- Dispute Resolution within the EU versus the Multilateral Instrument (with Laura Turcan), EC Tax Review 2018, forthcoming.
- Applying modern, disruptive technologies to improve the effectiveness of tax treaty dispute resolution (with Laura Turcan, Christina Dimitropoulou), Intertax 2018, forthcoming.
- National Report: India, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Arbitration, forthcoming.
- Personal Scope of the Mutual Agreement Procedure and Arbitration Provisions and the Mutual Assistance Provisions, in Lang/Pistone/Rust/Schuch/Staringer (eds), Tax Treaty Entitlement, forthcoming.
- The Anti-Tax Avoidance Directive (with Stephanie Zolles), in Lang/Pistone/Schuch/Staringer (eds), Introduction to European Tax Law on Direct Taxation, forthcoming.
- National Report: India, in Lang/Pistone/Rust/Schuch/Staringer (eds), Implementing Key BEPS Actions: Where Do We Stand?, IBFD, forthcoming.
- The Relationship Between Tax Treaties and the Multilateral Instrument: Compatibility Clauses in the Multilateral Instrument (with Pasquale Pistone), in Lang/Pistone/Rust/Schuch/Staringer (eds), The OECD Multilateral Instrument for Tax Treaties: Analysis and Effects, 111.
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- Tax Dispute Resolution in the 21st century: A comparative study of existing bilateral and multilateral remedies (with Laura Turcan), Derivatives & Financial Instruments 2017, Volume 19.



Dr. Caroline Heber

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Doctoral Programs

Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) was jointly developed by the Institute for Austrian and International Tax Law, the Tax Management Group, and the Institute for Fiscal and Monetary Policy. 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.

DIBT is funded by the Austrian Science Fund (FWF), after having been evaluated by experts from all over the world. DIBT successfully competed with other proposals for PhD programs from completely different disciplines. The program is open to students from all countries worldwide.

In September 2017, eight young researchers were selected for admission from a total of 68 applications. A further 4 students were selected for admission to the program in September 2018. There are now 48 DIBT students and alumni from Austria, Belgium, Brazil, Bulgaria, Canada, China, Germany, Greece, Hungary, India, Israel, Italy, Malta, Mexico, Netherlands, New Zealand, Poland, Republic of Korea, Romania, Russian Federation, Turkey, Ukraine, 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

- Tobias Bornemann, PhD: Give and Take – The Effect of Taxation on Firms' Innovation
- Yinon Tzuber, PhD: The Compatibility of Tax Confidentiality and Tax Transparency with EU Law: Exploring the Boundaries of the Member State's Sovereignty in Managing Tax-related Information
- Romero J. S. Tavares, PhD: Multinational Firm Theory and the International Taxation of Entrepreneurial Risk
- Pedro Guilherme Lindenberg Schoueri, PhD: Conflicts of International Legal Frameworks in the Area of Harmful Tax Competition: the Modified Nexus Approach
- Benjamin Walker, PhD: Agency Permanent Establishment: A Clash of Legal Systems and Reforms
- Dr. Viktoria Wöhrer: Legal Protection of Taxpayers' Rights in the Area of Automatic Exchange of Information – Focus on Data Protection
- Dr. Patrick Orlet: Die CFC-Regelungen der Anti-BEPS-Richtlinie und ihre Auswirkungen auf Österreich: Eine Analyse der Art 7 und 8 Anti-BEPS-Richtlinie sowie Gedanken zu deren Implementierung in Österreich
- Dr. Nadine Oberbauer: Niedrigbesteuerung im Unternehmenssteuerrecht
- Dr. Alicia Majdanska: An Analysis of Co-operative Compliance Programmes. Legal and Institutional Aspects. Application in Less Developed Countries



RESEARCH ACTIVITIES

Habilitation Dr. Kasper Dziurdz

Even at our Institute, habilitations are not an everyday business. Thus, it was a great pleasure for us to have another one here. On September 17, 2018, Dr. Kasper Dziurdz reported on "Non-Discrimination under Article 24 of the OECD Model as well as in WTO law and EU law" in order to get his *venia legendi*.

Christian Doppler Laboratory

The Christian Doppler Laboratory, established at the Institute for Austrian and International Tax Law in cooperation with Deloitte in 2013, focuses its work on transparency in international tax law. In the last academic year, two dissertations on the topics dealing with the automatic exchange of financial account information (Dr. Somare) and the legal protection of taxpayers' rights in the area of automatic exchange of information (Dr. Wöhrer) were finalized. In the forthcoming year, the focus of the Laboratory will mainly be on the exchange of Country-by-Country Reports, the examination of location-specific advantages regarding the modified application of the arm's length principle, and the implementation of the interest limitation rule. As all these issues are part of the current international political agenda, the Laboratory will greatly contribute both to the scientific analysis of existing law and to the development of new effective rules, meeting future challenges in the field of tax transparency.

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

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

The international community is at a crucial stage in the debate on how to resolve cross border disputes, with the EU, OECD and UN all putting forward new approaches to achieve more principled and faster outcomes, which would go some way towards aligning tax dispute resolution procedures with best practices in other areas. As we move through the transitional period of BEPS implementation, the potential for cross-border tax disputes will increase, placing more pressure on existing dispute mechanisms, especially MAP. In this context, we launched a three-year project that conceptualizes a comprehensive legal framework for rethinking the way cross-border tax disputes are resolved.

Academic Awards

Dr. Daniel W. Blum

- WU Research Award 2017
- 2nd Place 2017 "Writing Competition of the Theodore Tannenwald Jr. Foundation for Excellence in Tax Scholarship"

Raphael Holzinger

- WU Research Award 2017

Julia de Jong

- Cedric Sandford Medal

Andreas Langer

- WU Research Award 2017

Dr. Alicja Majdanska

- WU Research Award 2017

Dr. Christoph Marchgraber

- Wolfgang Gassner Wissenschaftspreis 2017

Matthias Mayer

- WU Research Award 2017

Clement Okello Migai

- Cedric Sandford Medal

Prof. Dr. Jeffrey Owens

- Cedric Sandford Medal

Pedro Schoueri, PhD

- WU Research Award 2017

Dr. Karoline Spies

- WU Research Award 2017

Dr. Rita Szudoczky

- WU Research Award 2017

Dr. Viktoria Wöhrer

- Wolfgang Gassner Wissenschaftspreis 2018
- Bankenverbandspreis 2018



As part of this project, we have been supporting the UN Committee of Tax Experts in line with the objectives of our project. Our team actively contributed to the deliberations prior to the formation of a new Subcommittee on Dispute Avoidance and Resolution at the first meeting of the new membership of the UN Committee of Tax Experts held in Geneva from October 17 to 20, 2017. We helped organize the first meeting of the new Subcommittee in Mexico City from January 22 to 23, 2018, the outcomes of which were fed into the discussions at the UN Committee of Tax Experts meeting held in New York from May 14 to 17, 2018. We also hosted the second meeting of the UN Subcommittee on Dispute Avoidance and Resolution on July 9 and 10, 2018, at WU in Vienna.

Furthermore, we organized a WU meeting on the subject in Mexico City, in collaboration with PRODECON, Mexico on January 24, 2018. The main focus of this meeting was to review recent developments since our last meeting, examine potential and upcoming sources of cross-border conflicts with a focus on developing countries and Latin American Countries, explore the experience of emerging and developing countries with the MAP, discuss the experience of Latin and North American countries with Non-Binding Resolution Mechanisms including mediation, and explore the design and implementation of mandatory dispute settlement clauses to supplement MAP in tax treaties. Our research team has also been actively publishing in renowned journals on the subject and these articles and publications have served as policy guidance to various policy bodies, including the UN, in their work on the improvement of dispute resolution.

The project has made great progress since the previous year with our key involvement in creating tax policy in the disputes arena at the UN, particularly by drafting policy documents. One strong result that was achieved was the production of a first draft of the UN Handbook on Dispute Avoidance and Resolution. Over the next year, we aim to keep working towards finalizing various chapters of the Handbook, while also improving our proposal for a new Institutional framework that creates binding and non-binding mechanisms to supplement MAP in tax treaties. The 6th meeting of this project on July 11, 2018 focused on dispute resolution in new areas such as VAT and inheritance taxes.

Digital Economy Tax Network (DET)

The Global Tax Policy Centre launched the Digital Economy Taxation Network (DET) to study the impact of technology on taxation. The third meeting in the series, held on December 18 to 19, 2017 in Vienna, centered on the broad theme of digital transformation, with a focus on recent developments in the EU, the UN and the G20/OECD. It brought together over 90 participants from governments, business and academia. The fourth meeting, in Xiamen, China on July 21 to 22, 2018, was co-organized by Xiamen University (XMU) and WU GTPC. It focused on the challenges and opportunities created by new digital technologies, enabling participants to gain insights into how China is moving forward to consolidate its role in the digital world. Over 130 representatives from 23 countries attended.

Tax and Good Governance

Since its establishment, we have conducted several conferences and workshops in Pretoria, Abuja, Accra and Vienna, the most recent one taking place in Vienna from February 21 to 23, 2018, on the topic of "High Net-Worth Individuals: The Challenge They Pose for Tax Administrations, FIUs and Law Enforcement Agencies". This high-level conference was the concluding conference to the three-year project and brought together over 110 participants, which included not only government officials from 27 different countries but also representatives from many international organizations, as well as business, NGOs and academia. Together with the African Tax Institute (ATI) at the University of Pretoria's Faculty of Economic and Management Sciences, and with the support of the United Nations Office on Drugs and Crime (UNODC) and the World Bank Group, we have, through this project, played a key role in the fight against tax crimes and illicit activities in Africa. A book based on this project, titled "Inter-agency Cooperation and Good Tax Governance in Africa" was published by Pretoria University Law Press (PULP) after the concluding conference.

4



RESEARCH ACTIVITIES

China Forum: Removing Tax Barriers to the Belt and Road Initiative

The aim of the 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 would commission research from leading Chinese and foreign academic institutions, seek the views of business on solutions to avoid cross-border tax disputes along the BRI, and work with the governments along the route.

Following last year's Forum, the Forum this year took place on April 17 and focused on issues such as how tax can serve the BRI, adapting the tax treaty network across the BRI, adapting Transfer Pricing instruments to the needs of the BRI, developing BRI tax dispute resolutions and removing VAT, customs and other barriers to the BRI. The background documents and the outcome summary from this meeting were submitted to the high level discussion for the Belt and Road Initiative Tax Cooperation Conference (BRITCC) that took place from May 14 to 16, 2018 in Astana, Kazakhstan.

As part of this project, a book on "Removing Tax Barriers to the Belt and Road Initiative" will be published by Kluwer in the second half of 2018.

Tax Policy Series

The first meeting in a new series of seminars and workshops on Tax Policy took place on February 6, 2018. Leading experts were invited to submit papers on "The Role and Design of Tax Treaties in a Global Integrated Economy", from a modern economic, policy or legal perspective. The seminar brought together leading tax experts representing academia, public institutions, and practitioners from around the globe.

Co-operative Compliance

From its inception, the project has enabled high-level discussion and debate on how to enhance tax compliance. It has further promoted the concept of co-operative compliance between countries, with a particular focus on African nations. The most recent conference on Co-operative Compliance took place on July 3 and 4, 2018 at WU in Vienna and was entitled: "Co-operative Compliance and International Compliance Assurance Programs: Moving Forward the Debate".

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 2017/18:

February 7, 2018:

- William Morris: Can Multilateralism Survive?

May 29, 2018:

- Stephen Quest: Digital Tax Transformation: An Opportunity for the European Union!



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. The players currently interacting in this field are mainly 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 the academic and practical perspectives and its approach is highly international and interdisciplinary. The Center is led by Dr. Raffaele Petruzzi (Managing Director), Prof. Alfred Storck and Prof. Robert Risse (Co-Chairs of the Board of Directors).

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

In 2018, the WU Transfer Pricing Center held its third Global Transfer Pricing Conference entitled “Transfer Pricing Developments around the World”. About 160 international experts from tax practice, academia, governmental institutions and other bodies convened from February 7 to 9, 2018, at WU Vienna to share their knowledge of and vision for this topical area.

On the first day, the conference’s sessions focused on regional transfer pricing developments (i.e. transfer pricing developments with special reference to the determination of value in a digitalised economy, 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 Transfer Pricing documentation and Country-by-Country reporting, on comparability analysis in Transfer Pricing, on Transfer Pricing and intra-group financing and on the profit split method). 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 2018.

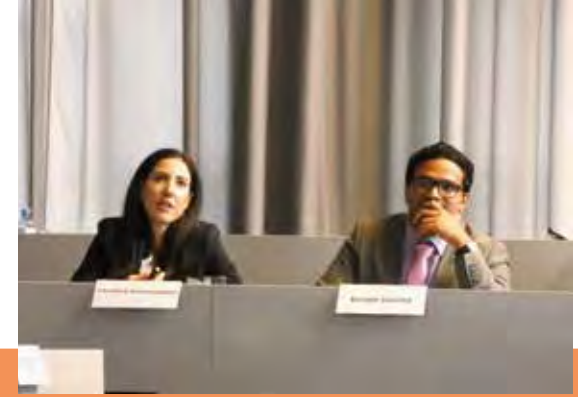
Advanced Transfer Pricing Courses

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 the Institute for Austrian and International Tax Law, and are held in Vienna. 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.

- April 23 to 27, 2018: Advanced Transfer Pricing Course (General Topics)
- July 2 to 6, 2018: Advanced Transfer Pricing Course (Benchmarking)
- September 17 to 21, 2018: Advanced Transfer Pricing Course (Specific Topics)

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RESEARCH ACTIVITIES

Workshops on Transfer Pricing

The WU Transfer Pricing Workshops are usually held during the weeks of our three Advanced Transfer Pricing Courses and 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.



Speakers and Topics of the Transfer Pricing Workshops in 2017/18

February 7, 2018

- Julia de Jong (Research Associate at the WU Global Tax Policy Center), Clement Migai (Research Associate at the WU Global Tax Policy Center), Jeffrey Owens (Director of the WU Global Tax Policy Center), Carlos Perez Gomez Serrano (Mexican Tax Administration), Raffaele Petrucci (Managing Director of the WU Transfer Pricing Center), Sam Sim (Co-founder of the Digital Economy Taxation Foundation), Jan-Paul Vestering (Nestlé): Exploring the Potential of Blockchain Technologies

April 24, 2018

- Giammarco Cottani (Head of Transfer Pricing, Ludovici Piccone & Partners), Paolo Ludovici (Founder, Ludovici Piccone & Partners): Pricing in the Asset Management Industry

April 26, 2018

- Gianni De Robertis (Chief Economist and EMA Regional Transfer Pricing Leader, KPMG Italy), Werner Rosar (Partner Tax, KPMG Alpen-Treuhand): Transfer Pricing Aspects of Cash Pooling in Evolution. International Trends and Lessons from Court Decisions

July 4, 2018

- Stefaan De Baets (Senior Counsel, PwC Belgium; former Senior Transfer Pricing Advisor, OECD): Risk Assumption under the Authorised OECD Approach and the 2017 OECD Transfer Pricing Guidelines: Similarities and Divergences

July 5, 2018

- Sébastien Gonnet (Transfer Pricing Economists for Development), Mathias Petutschnig (Assistant Professor, Tax Management Group, WU): How to Apply the Arm's Length Principle without Comparables: A Major Challenge in Emerging/Developing Economies

September 17, 2018

- Oliver Wehnert (Partner, EMEIA TP Leader, GSA ITS Leader; EY): The Impact of Digitization on Supply Chains and Transfer Pricing



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 at WU, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 10 and 11, 2017, on „Verwaltung und Verwaltungs-/Finanzgerichtsbarkeit“. Well-known colleagues from other Austrian and foreign universities contributed to the conference. The contributions will be published in a book.

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

This very well-known conference, held from November 16 to 18, 2017, at WU, focused on CJEU case law and presented an overview of recent trends in the current case law in the area of direct taxation: Distinguished experts from the origin countries of the cases not only shed light on recent CJEU decisions, but also analyzed the pending cases and their importance to the EU Member States and third countries. They also discussed the background of the cases and their relevance for the future. In the last 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 2017” was published in summer 2018 with Linde Verlag, Vienna.

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

From January 11 to 13, 2018, the Institute hosted the fifth Conference “Court of Justice of the European Union: Recent VAT Case Law”. This conference focused on recent case law of the Court of Justice in the area of indirect taxation, rendered in 2017. The conference was again met with huge interest by the participants. At the conference, judgments rendered from January 2017 onwards were analyzed by a panel consisting of leading academics, judges, government representatives and business representatives from all over Europe and beyond. The first session was dedicated to “The Charter of Fundamental Rights of the European Union and VAT” where a great variety of interesting topics were addressed. In the second session about “Scope of VAT: the EU system in comparison to other jurisdictions”, a panel including three non-EU experts helped us towards a better worldwide approach. The other sessions thoroughly analyzed the case law, each session dealing with a different topic. A book containing the scientific output of this conference was published with Linde Verlag, Vienna, in summer 2018.

Conference “Tax Law and Accounting”

On April 6 and 7, 2018, the “Wiener Bilanzrechtstage” were held at our university for the fifteenth time. This is a joint activity between our Institute, the Institute for Taxation and Accounting and the Institute for Commercial Law at our university. About 300 practitioners with an interest in academic topics accepted our invitation to attend and participated in a number of very interesting lectures on the general topic “Wertmaßstäbe”. The lectures will be published in a book.

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RESEARCH ACTIVITIES

Wolfgang Gassner Memorial Lecture

On April 25, 2018, the fourteenth memorial lecture in honor of Prof. Wolfgang Gassner was held. Prof. Marc Desens (Universität Leipzig) gave a presentation on "Die Umsetzung einer Zinsschranke". After this lecture, comments from Prof. Josef Schuch on the topic were met with great interest by the audience. Finally, the "Wolfgang Gassner Wissenschaftspreis 2018" was ceremoniously presented to the awardees.

Symposium "VAT in the Context of Digital Transformation – Problems and Methods of Resolution in Practice"

The symposium entitled "VAT in the Context of Digital Transformation – Problems and Methods of Resolution in Practice" took place on May 16, 2018, at WU in cooperation with KPMG. The symposium discussed fundamental VAT questions which arise in connection with the digital economy. Using practical examples, the symposium looked at the question of whether VAT can and should be applied to "free" electronic services (e.g. Facebook or Instagram), and whether the use of these services confers on the recipient of the services the status of a taxable person for VAT purposes. The symposium also looked at the issues surrounding the definition of the place of taxation.

Conference "Tax Treaty Case Law around the Globe"

This conference alternates on an annual basis between Vienna and Tilburg, and in 2018 it was Tilburg's turn again to host the "Tax Treaty Case Law around the Globe" conference from May 24 to 26, 2018.

The event was jointly organized by the Institute for Austrian and International Tax Law, WU and the European Tax College of Tilburg University. Academics and practitioners from 22

countries presented 34 of the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by active discussion. Practitioners and government representatives in particular valued and enjoyed the benefit of this conference: being updated on the most recent trends in treaty jurisprudence all around the globe in just two days. The results of the conference will also be published in a book.

25th Viennese Symposium on International Tax Law

On June 22, 2018, the 25th Viennese Symposium on International Tax Law was held 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 "Tax Treaty Entitlement". The focus of this symposium was on recent developments in this area, like the principal purpose test, Limitation-on-Benefit-clauses, the new Art 1 par 2 OECD MC, changes in Art 4 par 3 OECD MC and other relevant points. The book, which is currently being prepared, is much awaited by an interested public.

Conference "Tax Treaty Arbitration"

The Institute for Austrian and International Tax Law, WU Vienna, in cooperation with the Doctoral Program in International Business Taxation organized a conference on "Tax Treaty Arbitration", which was held in Rust, Burgenland, from July 5 to 7, 2018. The conference focused on arbitration as a dispute resolution mechanism in international tax treaty practice. More than 100 experts from various jurisdictions on all continents discussed their experience of how the tax treaty dispute resolution mechanisms are implemented in their jurisdictions, what measures work in which contexts, and what insights they can provide for other countries. The main focus of the discussions was whether arbitration is an "answer" for solving tax treaty disputes and the effectiveness of mutual agreement procedures or other alternative dispute resolution mechanisms in general.



For the fifth consecutive year, the conference was preceded by a “DIBT Doctorate Workshop” on the same topic, which gave selected PhD candidates in this area the opportunity to present their research to the scientific community and to receive valuable input from renowned academics as well as from fellow PhD candidates. The event was met with much interest and was a huge success. Work is being carried out on the book project which will make the results of the conference accessible to a wider audience.

Tax Lunch Talks

The well-known “Tax Lunch Talks” continued during academic year 2017/18. 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 followed by a small lunch reception. Our LL.M. students and researchers get to meet and chat in a more informal environment. This format – combining a professional and a social event at lunch time – was highly appreciated by researchers and LL.M. students alike and will be continued in the future.

Speakers and Topics of the Tax Lunch Talks in 2017/18

October 5, 2017:

- Petr Valent (Czech Rep.): The Current Problems of EU VAT Treatment of Chain Transactions

November 23, 2017:

- Mohit Agarwal (India): Concept of “Make Available” Under Fees of Technical Services which is found in India's Tax Treaties

January 25, 2018:

- Paola Plantamura (Italy), Giuseppe Antonino Corciulo (Italy), Simone Schiavini (Italy): Recent Developments on Taxation of the Digital Economy in Italy

February 21, 2018:

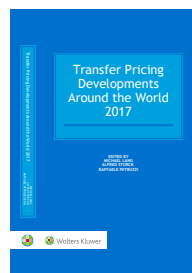
- Viktoria Baumgartner (Austria), Stefan Schuster (Austria): BEPS Action Point 4 – Interest Deductions in Austria: do we need more?

April 19, 2018:

- Atsushi Onishi (Japan): Recent Case-law Regarding Tax Avoidance Which Japanese Tax Authorities Lost

June 14, 2018:

- Dmitry Brodskiy (Russia): Tax Initiatives in Russia: (R)evolutionary Approach?



Publications
2017/18

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RESEARCH ACTIVITIES

Deloitte-WU Tax Summit

The Deloitte-WU Tax Summit takes place twice a term. At each event, a number of topics are presented and discussed by staff members both of Deloitte and our Institute. Two weeks beforehand, practitioners of Deloitte identify topics relevant in their actual consulting business, which are discussed from the research and business perspective. This year's tax summits took place on September 19, 2017, November 15, 2017, April 23, 2018 and May 28, 2018.

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 all around the world. Furthermore, our guests generally use the opportunity, while they are with us, to present a paper at a Round Table. In this way, one can learn not only about foreign tax systems but also about the different ways of thinking about international tax issues and opinions on how to deal with them.

Topics of Round Tables

Jonathan Leigh Pemberton	Taxing the Digital Economy: Where are we Now?
Robin Damberger, Hans Peter Gradwohl	Taxation of IPs Under Domestic Law, EU Law and Tax Treaties
Alexandra Miladinovic, Lisa Ramharter	VwGH zur Besteuerung einer Abfindungszahlung aus einem deutschen Dienstverhältnis nach dem Zuzug nach Österreich
David Orzechowski	The Taxation of Fees for Technical, Managerial and Consultancy Services in the Digitalized Economy with Respect to Art 12A of the 2017 UN Model
Prof. Heinz Jirousek	OECD-Model Tax Convention Update 2017
Jonathan Leigh Pemberton	Tax Avoidance and "Substance over Form"
Prof. Servaas Van Thiel	Recent Developments Regarding the Coverage of Taxation in the TRIMS Agreement
Sriram Govind	Designing an Inclusive and Equitable Model for International Tax Arbitration: An Indian Perspective'
Rick McDonell, Prof. Michael Levy	Overview of Financial Crime Challenges (Including Tax Evasion) and Policies in the European Union
Matthias Mayer	Hintergrund und der Entwicklung der ATAD
Dr. Karoline Spies, Stephanie Zolles	VwGH als Verfassungsgericht in der Umsatzsteuer: Istbesteuerung in § 17 Abs 1 UStG gleichheitswidrig
Jean-Philippe Van West	Historical Development of the Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions
Tom Kisters	State Aid in Relation to Cross Border Tax Disparities
Ioana Rosca	The Recent Anti-hybrid Rules Implemented in the European Union: from Sophisticated Tax Planning to Sophisticated Tax Rules
Ioana Rosca	Implementation of BEPS Project in European Union: Action 13 and Council Directive (EU) 2016/881
Rick McDonell	Non-cooperative Country Lists and Their Consequences in the Tax and Anti-money Laundering Fields



Jonathan Leigh Pemberton, Alicja Majdanska	International Compliance Assurance Program - A New Multilateral Approach to Cooperative Compliance
Stephanie Zolles, Sriram Govind	The EU "Anti-Tax Avoidance Directive" (ATAD)
Andreas Langer	Schlechtes Timing – Fehlende Rechtsgrundlage für den automatischen Austausch von Country-by-Country Reports?
Robin Damberger	Border Tax Adjustments
Matthias Mayer	Anwendungsbereich der Zinsschranke
Rick McDonell, Jonathan Leigh Pemberton	Amnesties vs Voluntary Disclosure
Christiane Zöhrer	Welche Bedeutung hat die Unterscheidung von notwendigem und gewillkürtem Betriebsvermögen für die abkommensrechtliche Zuordnung von Beteiligungen?
Pedro Schoueri	The Council's Blacklist Caveat
Pedro Schoueri	Tax Competition, Tax Protectionism and Institutional Design
Pedro Schoueri	International IP taxation in the US Tax Reform: The Carrot and the Stick
Claire Peng	Taxing Digitalization: Challenges and Proposals
Rita Julien	The Credit Method in the Case Law of the Court of Justice of the European Union
Benedikt Hörtenhuber	Betriebliche Altersvorsorge durch Pensionskassen
Matthias Mayer	Die Gruppenbetrachtung der Zinsschranke
Andreas Langer	Country-by-Country Reports als Gegenstand des steuerrechtlichen Auskunftsverkehrs
Selina Siller, Andreas Ullmann	Leistungsort bei elektronisch erbrachten Dienstleistungen
Stephanie Zolles	Leistungsaustausch im digitalen Zeitalter
Desiree Auer, Annika Streicher	Umsatzsteuer im Rahmen der digitalen Transformation – Wann wird eine Privatperson zum umsatzsteuerlichen Unternehmer?
Prof. Jeffrey Owens	Emerging Tax Policy Issues: A Brief on the Work of WU GTPC

Christina Dimitropoulou	BEPSs Action1 Proposals and Their Compatibility with the EU Fundamental Freedoms
Clement Migai	Entitlement to Protection Against Discriminatory Taxation
Stephanie Zolles, Sriram Govind	The Anti-Tax Avoidance Directive
Prof. Servaas van Thiel	Trends in European Direct Taxation: Tax Harmonisation, State Aid and Case Law
Karol Dziwinski	Dual Residence and Treaty Entitlement of Individuals
Marta Olowka	Artificial Intelligence Implications for Tax Compliance Purposes
Jonathan Leigh Pemberton	Your Money or Your Stuff: Comparison of Enforcement Methods Used in Selected Countries to Collect Tax Debts and Related Treaty Provisions.
Ivan Lazarov, Sriram Govind	Carpet-bombing Tax Avoidance in Europe: Examining the Validity of the ATAD under EU Law
Sriram Govind	Personal Scope of the Mutual Agreement Procedure and Arbitration Provisions and the Mutual Assistance Provisions
Jean-Philippe Van West	Tax Treaty Entitlement and Hybrid Entities: Art 1(2) and Art 1(3) 2017 OECD MC
Jonathan Leigh Pemberton	Attributing Foreign Income to Resident Individuals: A Discussion of Domestic Charging Provisions
Svitlana Buriak	The Internal Market and the Role of Transfer Pricing and Balanced Allocation of Taxing Powers
Florian Navisotschnigg	The Concept of "Beneficial Ownership"
Ben Walker	Facilitating SDGs by Tax System Reform
Mirna Screpante	Rethinking the Arm's Length Principle and its Impact on the IP License Model after OECD/G20 BEPS Actions 8-10: Nothing Changed but the Change?

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RESEARCH ACTIVITIES

VAT Coffee, Tax Update, TP Coffee, CJEU Case Law Coffee, Tax Treat Tea, Tax Technology Tea

Staying up to date is essential for conducting high quality research. The Institute organizes several internal meetings, so-called “Teas” and Coffees” (for example the Tax Treat Tea, the VAT Coffee, the Transfer Pricing Coffee, the CJEU Case Law Coffee and the Tax and Technology Tea), 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 - Zabrus Siret, Kollroß, Pienkowski
- CJEU - Biosafe, SEB bankas, Volkswagen
- CJEU - Bühler, Vamos, Scialdone
- CJEU - T2, Commission/Germany, Kreuzmayr, Ntp. Nagyszénás

Tax Update:

- Höchstgerichtliche Rechtsprechung in Österreich und Deutschland (VwGH, VfGH, BFH)
- BFG-Rechtsprechung
- Entwicklungen im nationalen Steuerrecht
- Entwicklungen im europäischen und internationalen Steuerrecht

TP Coffee:

- EU Commission Decision in the Case of Amazon
- EU Commission Decision in the Case of Ikea
- The Developments of the Additional Guidance on the Attribution of Profits to a Permanent Establishment under BEPS Action 7
- CJEU - Hornbach-Baumarkt

CJEU Case Law Coffee:

- Deister Holding and N Luxembourg 1
- X BV & X NV and Bevola
- Jacob & Lassus and Picart
- Hornbach-Baumarkt and Achmea

Tax Treat Tea:

- Supreme Court of India, National Supreme Court of Argentina and Supreme Court of Italy
- Paris Administrative Appeal Court, Greece Council of State and Belgian Court of Cassation

Tax Technology Tea:

- Current EU Tax Agenda, Issues of Transparency, EU black list, Possible Consequences of Brexit



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 all over the globe. The database now includes 2,375 documents with a total of more than 30,000 pages, all in a searchable format. This information can be found under the following link: <https://www.wu.ac.at/taxlaw/research/oecd>.

Funded Research Projects

In academic year 2017/18, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, the Austrian Academy of Sciences, Eurasia Pacific Uninet, the European Union, Ludovici & Partners, Christian Doppler Research Association, Deloitte, Siemens Integrity Initiative, Vertex, Festo Fellow and The Joachim Herz Stiftung.

Funded Research Projects

- Tax and Good Governance
- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- DK Doctoral Program in International Business Taxation (DIBT)
- The Importance of Arbitration Clauses for CEE Countries
- Legal Succession
- BEPS and Double Taxation Conventions
- The Emerging of General Anti-Avoidance Rules
- CD Laboratory for Transparency in International Tax Law
- Taxation of Non-Residents
- Permanent Establishments and Value Added Tax
- Global Value Chains and Transfer Pricing
- Fiscal State Aid and the Role of National Judges
- Tax Barriers to the New Silk Road II
- Fundamental Conflicts of International Legal Frameworks in the Area of Harmful Tax Competition: The Modified Nexus Approach
- A Multilateral Instrument for Updating the Tax Treaty Network
- Taxation of Temporary Workers
- Tax Literacy and Tax Compliance

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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 2017/18, we had 8 visiting professors from abroad in the standard program and 33 in our LL.M. International Tax Law program. Furthermore, we were proud to host 29 guest researchers from 19 different countries, who stayed for 98 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 could participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

Incoming Foreign Researchers

- ANQI Jiang, CHINA, Distinguish and Solve Digital Economy Taxation Issue in BEPS
- BULANA Olexandra, UKRAINE, Tax Reliefs within the Context of EU State Aid legislation
- CODORNIZ LEITE PEREIRA Roberto, BRAZIL, Tax Sovereignty in International Public Law: Limits and Sources of the International Legal Duty to Cooperate in order to Address International Tax Planning
- DIDDEN Bastiaan Marcel Maria, NETHERLANDS, Qualification Problems: between Social Security & Supplementary Pension
- EGHOLM ELGAARD Karina, DENMARK, EU VAT Grouping; a Comparative Analysis
- GIL GARCÍA Elizabeth, SPAIN, Single Tax Principle
- GOMES MOREIRA Clara, BRAZIL, Specific Anti-Avoidance Rules in International Tax Law. Competence Rule and the Equality Principle
- GÓMEZ REQUENA José Ángel, SPAIN, Recharacterisation of Controlled Transactions which Involve Intangible Assets
- GOROSPE OVIEDO Juan, SPAIN, The Tax Situation of Permanent Establishments from a Digital Economy Perspective
- IANA Laura, ROMANIA, VAT and Corporate Income Tax Deductions

- HAMADA Akiko, JAPAN, TPMs in Transfer Pricing Taxation/ Treatment of CCA in Future
- HUANG Eva, AUSTRALIA, How does regulatory technology disrupt the record keeping for tax compliance purposes.
- JIMÉNEZ-VALLADOLID DE LHOTELLERIE-FALLOIS Domingo Jesús, SPAIN, The Use of the Profit-split Method to Allocate Business Profits in Integrated Production Chains
- LI Qiaoyu, CHINA, The Exchange of Information in Tax Matters: From the Perspective of China
- LI Wei, CHINA, Intellectual Property Box Regimes in European and Asian Countries: Policies and Impacts on Tax Burden
- LUPINI Andrea, ITALY, Permanent Establishment in the Digital Economy and Internet Transaction with Cryptocurrencies and Blockchain Technologies
- MATSUBARA Yuri, JAPAN, Tax Transparency in Japan
- MEYER-NANDI, Sathi, SWITZERLAND, Policy Coherence in International Taxation – The Means Towards Achieving the Sustainable Development Goals
- MING Chen, CHINA, EU Experience: International Taxation Coordination in “Belt and Road” Strategy
- NAKAGAWA Takehisa, JAPAN, Extraterritorial Application of Domestic Statutes
- NUGROHO Adrianto Dwi, FINLAND, Legal Certainty and the Beneficial Ownership Concept in International Tax Law
- PIAKARSKAYA Anastasiya, BELARUS, Taxation of Small Business: Evaluation of its Efficiency & Improvements
- PICHHADZE Amir, AUSTRALIA, Transfer Pricing
- SHVED Yuliya, BELARUS, The Relevance of the DEMPE Concept
- SILAHSÖR Mert, TURKEY, Taxation of Corporate Groups in Comparative Perspective and Solutions for Turkish Tax System
- SINNING Julia Ruth, GERMANY, Tax Challenges of the Digital Economy - Taxation of Personal Data in the E-economy
- SOLILOVÁ Veronika, CZECH Rep, Measurement of the Corporate Profit Shifting
- SZCZEPAŃSKI Jan Karol, POLAND, Taxation of Cross-Border Inheritances and Gifts/ Dualism in International Tax Law
- TIUTIURIUKOV Vladimir, RUSSIA, Fiscal Federalism
- TSEGAY Atakti Weldeabzgi, ETHIOPIA, Drafting an Ethiopian Transfer Pricing Directive.
- YAP Mei Mei, SINGAPORE, Value Added Tax, with Particular Focus on Singapore



European Academic Tax Thesis Award

Congratulations to Eva Escribano, Associate Professor of Tax Law at Universidad Carlos III de Madrid (Spain), who has been awarded the European Academic Tax Thesis Award 2018. This prize is jointly awarded by the European Commission and the European Association of Tax Law Professors (EATLP), and recognizes the best tax doctoral or post-doctoral thesis defended in the previous year, in any language, and at any European University. Ms. Escribano developed her thesis "Jurisdiction to tax corporate income on the basis of a revised version of the benefit principle: a critical analysis of current paradigms underlying corporate income taxation and proposals for reform" during her research visit at the Institute in 2014 (and subsequently at the Max Planck Institute).

Workshop "VAT Fraud"

On May 23, 2018, a Workshop on "VAT Fraud" was held at the Institute, WU, by Dr. hab. Krzysztof Lasiński-Sulecki, with the framework of the ERASMUS program. Dr. hab. Krzysztof Lasiński-Sulecki, a former visiting research scholar at our Institute, is head of the Centre of Fiscal Studies at Nicolaus Copernicus University in Toruń, Poland. The workshop was met with huge interest by the participants from academia and tax practice.

Outgoing Researchers

Prof. Pasquale Pistone was visiting professor at the University of Sao Paulo (Brazil). Furthermore, he gave lectures at the University of Innsbruck (Austria), Rijeka (Croatia), Catholic University of Milan and at the Universities of Catania, LUISS-Rome, and Verona (Italy), at the University of Amsterdam (Netherlands), at the MGIMO University of Moscow and at the Ural State Law University (Russia), and at Harvard University (United States).

Prof. Alexander Rust gave lectures at the University of Leiden (The Netherlands), at the University of Luxembourg (Luxembourg), at the University of Milan (Italy), at New York University (USA), and worked as an adjunct professor at Georgetown University.

Prof. Alfred Storck gave lectures in post graduate tax programs: Executive Master of Laws (LL.M.) in International Taxation at the University of Liechtenstein and the 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, research and teaching associates have visited international organizations in Australia, Belgium, 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.

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RESEARCH ACTIVITIES

Research Stays Abroad

August – October 2017

- David Orzechowski: Financing for Development Office, Department of Economic and Social Affairs, United Nations Headquarters, New York, USA

August – November 2017

- Andreas Langer: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

August – December 2017

- Dr. Caroline Heber: Jean Monnet Center New York University, USA

October – December 2017

- Nathalie Bravo: Financing for Development Office, Department of Economic and Social Affairs, United Nations Headquarters, New York, USA

October – December 2017

- Pedro Schoueri: Harvard Law School, USA

January – March 2018

- Alexandra Miladinovic: European Commission, Brussels, Belgium

January – May 2018

- Benjamin Walker: Sydney University, Sydney Law School, Australia

February – March 2018

- Benedikt Hörtenhuber: Maastricht University (ITEM), Netherlands

April – June 2018

- Dr. Karoline Spies: Singapore Management University, TA – Centre of Excellence in Taxation, Singapore

Engaging with International Academic Institutions

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch and Prof. Claus Staringer serve as members of the Board. Prof. Michael Lang is also a member of the EU Tax Task Force of the CFE (Confédération Fiscale Européenne), a member of the Scientific Advisory Council as well as of the Board of the Deutsche Steuerjuristische Gesellschaft, 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 member of the Scientific Advisory Board of the Leibnitz Science Campus MaTax.

Prof. Alexander Rust is Professeur Associé at the University of Luxembourg and a member of the EU Task Force of the CFE (Confédération Fiscale Européenne).

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

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, Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), 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), 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), of the Executive Board of ILADT (Instituto Latinoamericano de Derecho Tributario), 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 World Bank and UNCTAD and a number of regional tax administration organizations. He is also chair of the Singapore Management University – TA Center for Excellence in Taxation Research Committee and senior policy advisor to the Global EY chair of Tax.

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DISSEMINATING OUR KNOWLEDGE

Book Series, Tax Journals

In academic year 2017/18, 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 110 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 27 years ago. Prof. Josef Schuch is also one of the editors of *Ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is the editor in chief of the *World Tax Journal*, a member of the editorial board of *Diritto e Pratica Tributaria Internazionale*. 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), and 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 he 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. Petruzzi are editors of the "Series on Transfer Pricing Developments Around the World 2017", published by Wolters Kluwer.

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. Alfred Stork is a member of the editorial board and co-editor for the tax journal "TPI" (Transfer Pricing International) published by Linde, being the first transfer pricing journal in German.

Maintaining Lifelong Relationships with Students, Graduates and Other Practitioners

A major priority is the conservation of relationships with students, graduates and other practitioners. Fourteen 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 19,000 people as well as 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. The membership contributions are re-invested in order to improve the quality of our library even further.



DISSEMINATING OUR KNOWLEDGE

Contacts with Academics and Practitioners from Around the World

Teaching in Beijing and Xiamen

Within the framework of the Austrian-Chinese Tax Research Network, a Viennese delegation gave a five-day course in Beijing to 4th year undergraduate students and master students from the Central University of Finance and Economics Beijing from May 7 to 11, 2018. The lectures focused on tax treaty law and basic case studies. From July 24 to 27, 2018, a further Viennese delegation lectured during the 5th Summer School of International Tax Law at Xiamen University. The lectures dealt with recent cases of tax treaty law and recent developments of international taxes at the OECD and at the UN. Before the Summer School, a conference in the field of "Taxation in an Age of Digital Disruption: Will China lead or lag?" was held in Xiamen on July 22 to 23, 2018, jointly organized by the Institute for Austrian and International Tax Law and Xiamen University. Researchers of the Institute contributed to the discussions at the conference by giving presentations. Moreover, the second meeting of the International Tax Forum on BRI was held in Vienna on April 17, 2018, organized by WU and the Taxation Research Institute (State Administration of Taxation, China).

CEE Vienna International Tax Law Summer School

From July 16 to 20, 2018, the CEE Summer School on International Tax Law was organized for the tenth consecutive year and took place at our Institute. This program consists of one week of intensive work on scientific topics covering the practice of double taxation treaties and European tax law, taught by professors and experienced research

staff of our Institute. Renowned partners from the business community support the program. Once again this year, all 26 selected full-time students were offered free participation in the program. Welcome receptions sponsored by LeitnerLeitner and Henkel were organized to encourage contacts between students, lecturers and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Borealis, Henkel, LeitnerLeitner, Porsche Holding, Siemens and UniCredit.

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 Managing Director and professors of 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 Taxation Treaties is offered to tax treaty experts who complete two excellent courses with a high-class case study, as well as a technical paper supervised by the professors of the Institute for Austrian and International Tax Law at WU. 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 taxation treaties provided by leading researchers and practitioners.



Corporate Tax Lunch

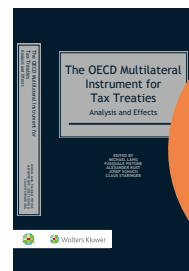
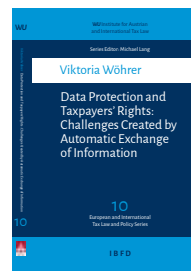
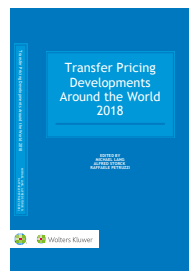
On October 17, 2017, and on April 10, 2018, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted a working lunch for corporate tax directors who exchanged their views on current development in international tax law among themselves and with the professors of the Institute.

Information Evenings

Together with the Austrian Chamber of Tax Advisors and Public Accountants, the Institute organized three information evenings on November 13, 2017, March 19 and June 18, 2018. The topics were "News on Corporate Tax Law: Digital Economy – News from Google, Amazon & Co.", "Current Developments in International Tax Law" and "The Austrian Tax Treaties in the Light of the MLI - The Attempt of an (Intermediate) Balance Sheet".

Tax Treaty Courses

Seminars were held on tax treaty law (January 22 to 27 and June 28 to 30, 2018), 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.



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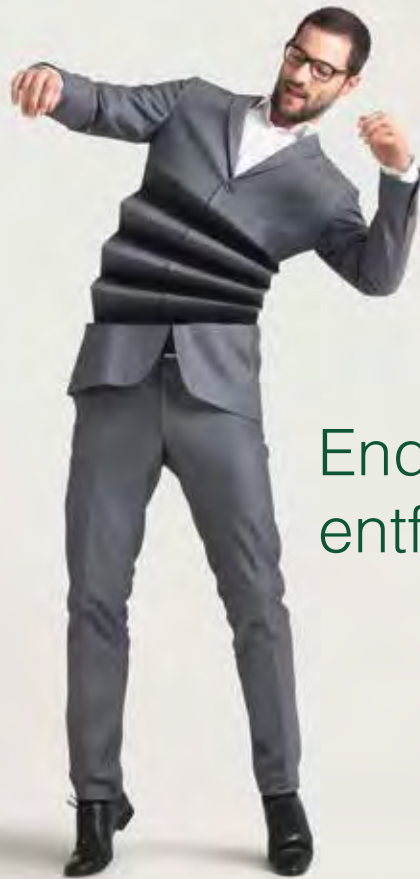
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