



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

Report of the Academic Activities

2006/07





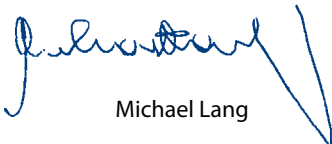
Preface

In this report we present the activities of the Institute for Austrian and International Tax Law in the academic year 2006/07, which started on 1 October 2006 and ended on 30 September 2007. It was a very successful year for our institute and the whole team.

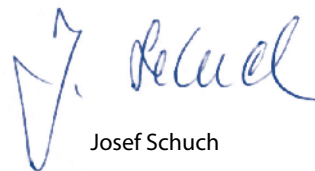
The Institute for Austrian and International Tax Law is among the largest academic institutions in the world doing research on and teaching about tax law. We are proud to be part of the Vienna University of Economics and Business Administration (Wirtschaftsuniversität Wien, WU). To a large extent we are financed by the Wirtschaftsuniversität Wien as well as by the Austrian taxpayer. However, to a growing extent we have been getting funds from Austrian and European research institutions, our partners in the business sector and private and corporate sponsors. For example, two thirds of the funds we spent on our library in the academic year 2006/07 were

provided by external sources. We are grateful to the taxpayer and to all our sponsors and partners and feel obliged to them. Thus, we want to take the opportunity to report to them, to our students and alumni and to our friends and colleagues in the international scientific community on how we spend this money and on the results we have achieved. We hope to be able to show that the funds are being used very efficiently.

Our main fields of interest are corporate tax law, international and European tax law. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis we are cognizant 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 and international tax law.



Michael Lang



Josef Schuch



Claus Staringer





Staff

Professors:

Prof. Michael Lang
 Prof. Josef Schuch
 Prof. Claus Staringer
 Prof. Pasquale Pistone (EURYI Award)
 Prof. Johannes Heinrich (Visiting Professor)
 Prof. Eric Kemmeren (Visiting Professor)
 Prof. Bertil Wiman (Visiting Professor)

Assistant Professors:

Patricia Brandstetter (until March 2007)
 Florian Brugger (starting in January 2007)
 Bernhard Canete (starting in June 2007)
 Sabine Dommès (until November 2006)
 Kasper Dziurdz (starting in December 2006)
 Thomas Ecker (starting in December 2006)
 Bernhard Fölhs
 Friederike-Sophie Gorgiev-Oberascher
 Sabine Heidenbauer, LL.M.
 Matthias Hofstätter
 Daniela Hohenwarter, LL.M.
 Michael Höllbacher (starting in February 2007)
 Dimitar Hristov
 Katharina Kubik (starting in April 2007)
 Christian Massoner (starting in May 2007)

Vanessa Metzler, LL.M. (until October 2006)
 Marie-Ann Mamut
 Patrick Plansky
 Johannes Prillinger
 Gernot Ressler
 Christoph Schlager (until December 2006)
 Michael Schilcher
 Angelika Schlögl-Jettmar (until January 2007)
 Hermann Schneeweiss (until December 2006)
 Birgit Stürzlinger
 Mario Tenore

Lecturers:

Josef Bauer
 Dr. Eva Burgstaller
 Sabine Dommès (from November 2006)
 Prof. Wolfgang Ellinger
 Doz. Dr. Philip Göth
 Judith Herdin-Winter
 Dr. Katharina Haslinger
 Doz. Dr. Robert Hofians
 Dr. Ines Hofbauer
 Dr. Martin Jann
 Dr. Gerd Konezny
 Prof. Helmut Loukota
 Dr. Walter Loukota

Vanessa Metzler, LL.M. (from December 2006)
 Dr. Christine Obermair (from April 2007)
 Dr. Otto Plückhahn
 Christoph Schlager (from April 2007)
 Angelika Schlögl-Jettmar
 Doz. DDr. Reinhold Schürer-Waldheim
 Dr. Markus Stefaner
 Dr. Franz Philipp Sutter
 Dr. Gerald Toifl
 Dr. Christoph Urtz
 Dr. Patrick Wening (from April 2007)
 Prof. Werner Wiesner
 Dr. Ulf Zehetner
 Dr. Mario Züger

Research and Documentation Centre:

Thomas Ecker (until November 2006)
 Thomas Röster (until February 2007)
 Philip Gruber
 Oliver-Christoph Günther (starting in January 2007)
 Philipp Kroupa (starting in January 2007, until June 2007)
 Thekla Tiefengraber (starting in July 2007)

Administrative Assistants:

Alexander Ebhart
 Rainer Prochazka
 Stefanie Wöss



Staff

Teaching

Tutors:

- Bernhard Canete (starting in February 2007, until June 2007)
- Barbara Ekhart (starting in February 2007, until June 2007)
- Eva Geißler (starting in February 2007, until June 2007)
- Oliver-Christoph Günther

Research Fellows:

- Lukasz Ryszard Adamczyk (Mondi Packaging Research Fellowship)
- Judita Holczerová (Siemens Research Fellowship) (until December 2006)
- Borbála Kolozs (Raiffeisen International Research Fellowship)
- Ciprian Adrian Paun (OMV Research Fellowship)

Administrative Staff:

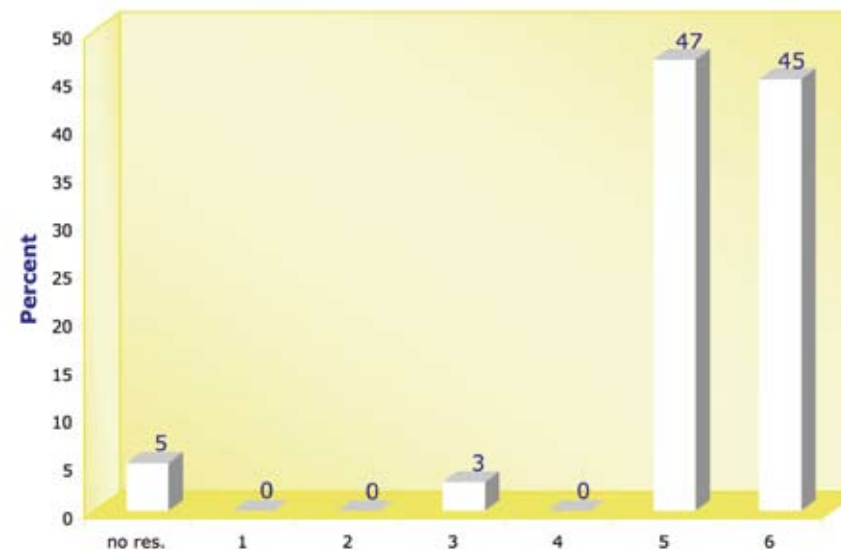
- Gabriele Bergmann
- Necha Demirova
- Brigitte Dudli (until January 2007)
- Monja Höffle (starting in October 2006)
- Tchoubrinka Jekova (starting in April 2007)
- Martina Koller (until March 2007)
- Elisabeth Rossek



Teaching Activities in the Regular Program

Two basic courses in tax law are mandatory for most students in the regular program of our university. The Institute for Austrian and International Tax Law offers these

Quality of teaching in the regular program (6 = best mark, 1 = worst mark)



Mean value: 5,41 (Results of the alumni survey of spring 2007)



courses and organizes the exams. In the academic year 2006/07 3,880 students took the exams in the courses "Tax Law I" and "Tax Law II".

Students at our university have several options for specialization. Our institute offers three electives, namely "General Tax Law", "Corporate tax law" and "International tax law". Each elective consists of three courses: Students who choose "General Tax Law" have to take one course on individual and corporate tax law, one course on VAT and legal protection of the taxpayer and one seminar on selected recent issues in tax law. Those students who want to specialize further may decide to take "Corporate tax law" and/or "International tax law". In "Corporate tax law" the students take a basic course on corporate income taxation; they can then choose among some courses on special issues such as reorganization tax law, criminal tax law, procedures in tax law, etc. They finalize their studies in "Corporate tax law" by participating in a seminar on selected recent issues. In "International tax law" the basic course deals with double taxation conventions. For an advanced course the students can choose between courses on developments in European and foreign tax law. In the academic year 2006/07 we had lectures on "The Hong Kong Tax System: simple, successful, business friendly –

but change is on the way" (Prof. Cullen, Monash University, Victoria/Australien), "U.S. national and international tax system" (Prof. Friedland, DePaul University, Chicago/United States), "Tax Law and Policy in the United States" (Prof. Gustafson, Georgetown University Law Center, Washington/United States), "State Taxation in the United States: Issues and Implications of E-Commerce" (Prof. Gupta, Arizona State University, United States), and "Comparative corporate taxation" (Prof. Garbarino, Università Bocconi, Milan/Italy). The final course the students must take is a seminar dealing with recent tax treaty issues. During Prof. Lang's sabbatical year, Prof. Johannes Heinrich (University of Graz) held two seminars on Recent Tax Law Issues. Prof. Bertil Wiman (Stockholm School of Economics) and Prof. Eric Kemmeren (University of Tilburg) gave lectures on Tax Treaty Law and held seminars on Recent Tax Treaty Issues.

Tax Law Electives

Course.....	Exams taken in 2006/07
Income Tax Law (in 12 courses)	362
VAT (in 11 courses)	340
Seminar on Recent Tax Law Issues (in six courses)	252
Corporate Tax Law (in two courses).....	62
Reorganization Tax Law	15
Criminal Tax Law	28
Procedural Tax Law (in two courses)	11
Seminar on Recent Corporate Tax Law Issues (in two courses).....	37
Tax Treaty Law (in two courses)	44
European Tax Law (in two courses).....	17
Tax Law and Policy In the United States	3
Comparative Corporate Taxation.....	10
State Taxation in the United States.....	14
Seminar on Recent European Tax Law Issues	17
Seminar on Recent Tax Treaty Law Issues	22



Students at our university are required to write a master's thesis, usually 80 – 100 pages. They try to find an institute where they can work on a topic they are interested in. Our institute, like most others, primarily accepts those students who had the best grades at the courses offered by our institute. In the academic year 2006/07, 24 master's theses were approved by Prof. Lang, Prof. Schuch and Prof. Staringer.

New Bachelor and Master Programs

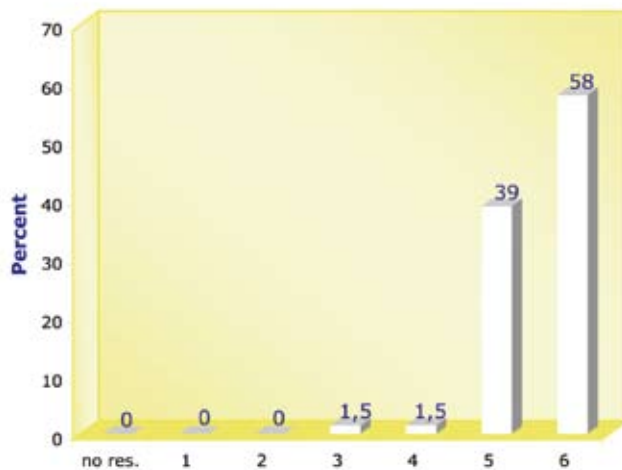
In the academic year 2006/07, our university has started to replace all first-degree programs with bachelor and master programs. In doing this, the Vienna University of Economics and Business Administration has adopted the three-cycle system promoted by the Bologna process. In fall 2006 the new law program "Business Law" was introduced. In this new law program, tax law is taught in three mandatory lectures (Basics of Tax Law; Individual and Corporate Income Tax Law, VAT and Procedural Tax Law; Seminar on Recent Tax Law Issues). Furthermore, students may opt for additional lectures in European Tax Law and in Business Tax Law. Although most students will take these courses when they are in their second and third years, some students have already started to write their bachelor thesis at our institute. The general topic for all the bachelor theses in tax law for the spring semester was "Recent Corporate Income Tax Developments".

Program. EUCOTAX is a network consisting of the tax law institutes of universities in London, Paris (Sorbonne), Barcelona, Stockholm (School of Economics), Tilburg, Leuven (Catholic University), Washington D.C. (Georgetown), Budapest, Rome (LUISS), Osnabrück and Vienna (WU). In the academic year 2006/07, the EUCOTAX conference was held in Tilburg from 29 March to 5 April 2007. The general subject was "Taxation of Global Actors". Prof. Pasquale Pistone, Patrick Plansky, Lukas Adamczyk and Mario Tenore supported and supervised our students, who participated in workshops and presented the results of their master's theses. They had been selected in June 2006 and started to write their master's theses in English. During the winter semester 2006/07, a special seminar was organized for them to discuss their substantive issues and to get a special English language training, provided by Margaret Nettinga, a former editor of European Taxation. She came to Vienna twice to discuss issues with the students and to hear their presentations. She read the first drafts and the final versions of the master's theses and gave her comments on how the language could be improved.

Special Activities Offered to Students

Every year the six best students at our institute participate in the EUCOTAX (European Universities Cooperating on Taxes)

„I am highly satisfied with the overall services offered by the Institute of Austrian and International Tax Law“ (6=absolutely true, 1=not true)



Mean value: 5,53

(Results of the alumni survey of spring 2007)





Topics of the EUCOTAX Master's Theses:

1. *Territoriality Principle versus World Wide Taxation*
2. *Exchange of Information and Tax Cooperation*
3. *The Impact of WTO Law on Taxation*
4. *Non Profit Corporations with Multinational Activities*
5. *OECD Tax Treaty Model and US Tax Treaty Model with special emphasis to the Avoidance of Abuse*
6. *Tax Treaty Policy with respect to Multinationals*

Since our institute has been involved in the EUCOTAX program since 1998, we took part in a "Moot Court Competition" on European and International Tax Law that was jointly organized by the Universities of Leuven/Belgium and Tilburg/The Netherlands. The competition was held from 28 February to 12 March 2007 in Leuven. A moot court is a fictitious court before which teams of students play the roles of the plaintiffs applicants and the defendants and argue their case. This year's team (Joachim Deutsch, Sabine Heidenbauer, Franz Koppensteiner and Katharina Kubik, coached by Prof. Claus Staringer and Daniela Hohenwarter) won the competition again, the second time in a row. As in the EUCOTAX program, the participants enjoyed language training by Margaret Nettinga and attended a special seminar as part of their preparation. Moreover, the students who participated in this program, may write their master's theses based on the topics of the moot court. For this integration

in the course of studies, our institute won an award for innovative teaching in spring 2007. The 2007/08 student team has already been selected in May 2007; the preparations under the supervision of Prof. Claus Staringer and Sabine Heidenbauer are under way.

Topic of the Moot Court on European and International Tax Law 2006/07

The offsetting of losses in an intra-community and in a third country context and its compatibility with EC law

Moot Court on German Tax Law

As the only tax law institute of a foreign non-German university, we have been invited to participate in a Moot Court on German tax law which will be organized for the first time in fall 2007, under the auspices of the German Supreme Tax Court ("Bundesfinanzhof"). The student team has already been selected in June 2007 and the preparations under the supervision of Prof. Claus Staringer and Birgit Stürzlinger have already started.

Best Presentation Award

For the first time, we awarded the students who gave the best presentations at our seminars: For the winter semester Johannes Altmann, Stefan Bauer and Barbara Ekhardt received the "Best Presentation Awards", for the spring semester, Michaela Burger, Andrija Javor and Mario Skoff. The official announcement was made at our "semester opening".

PwC-WU-Seminar on European and International Tax Law

In cooperation with PricewaterhouseCoopers, the Institute for Austrian and International Tax Law held a seminar series on Current Issues on European and International Tax Law. Numerous distinguished scholars from Europe and the U.S. were invited to give a presentation for selected students as well as practitioners and other researchers. As the topics of the seminar are selected just a few weeks before the actual seminar date, discussions are always up-to-date and also deal with the most recent case law of the European Court of Justice (ECJ). This seminar was held for the first time in 2005/06. Since this seminar series was a great success, it will be held again next year.

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Speakers and Topics of the PwC-WU Seminar in 2006/07

- Mary Bennet (OECD): Impact of EU developments on the OECD Model Convention
- Thomas Neale (European Commission): The CCCTB – Progress to date
- Michael Tumpel (University of Linz): Current issues of VAT (cross-border movement of goods)
- Christine Sonnleitner (PwC Austria): Current issues of VAT (cross-border movement of services)
- Norbert Herzig (University of Cologne): Harmonisation of determination of taxable income in the European Union
- Miguel Poyares Maduro (Advocate General, ECJ): The Control of Abusive Practices in VAT Law and beyond
- Jacques Sasseville (OECD): Tax Treaty rules and ECJ Case Law on the Tax Treatment of Cross-border Dividends
- Pascal Saint-Amans (OECD, WP 1): Tax Treaty rules and ECJ Case Law on the Tax Treatment of Cross-border Dividends
- Tanja Bender (University of Leiden, PwC Netherlands): Current Changes in the Dutch Income Tax Law in the Light of the Fundamental Freedoms
- Manfred Mössner (University of Osnabrück): Exit Taxes in Germany – Current Changes 2007
- Wilfried Wagner (German Supreme Tax Court): The influence of Community Law on the Amendment of VAT Assessment
- Stephen Dale (Landwell Paris): VAT fraud in the European Union – will the current VAT régime survive?
- Volker Heydt (European Commission): European Freedoms and national inheritance tax
- Joachim Englisch (University of Cologne): Limitations of the fundamental freedoms for the purpose of ensuring the allocation of taxing rights
- John F. Avery Jones (Special Commissioner, UK): Current Tax Treaty Issues with a European Flavour
- Peter J. Wattel (University of Amsterdam, Hooge Raad, Netherlands): Six Trends in ECJ Direct Taxation Case Law



Discussion groups & social events

It is part of our policy to invite speakers to discuss recent and exciting tax issues, outside the lecture rooms as well as inside. An example of this are the talks we had with Prof. Tsilly Dagan (Bar Ilan University Law School) on "International Tax and Justice", Prof. Jerold Friedland (DePaul University Chicago) on "Issues Related to Partnerships as Owners of Controlled Foreign Corporations", Prof. Ingrid Kubin (Vienna University of Economics and Business Administration) on "Source versus Residence" and Dr. Anton Rainer (Ministry of Finance) on "Why Tax forecasts are always false" (sponsored by Raiffeisen International Bank-Holding AG).

With more than 20,000 students, the WU is a very large university. Therefore, we try our utmost to establish close relationships with our students. Several initiatives have been taken to achieve this goal. Every semester we invite our students to a typically Austrian wine tavern ("Heuriger") for a dinner buffet (semester opening). On this occasion we present our teaching and research program for the following semester and try to get in touch with our students outside the lecture rooms. This year these events were sponsored by Constantia Privatbank AG and TPA-Horwath.

Furthermore, we invite speakers to give a talk on subjects that are interesting but not exclusively related to tax law: For example on 14 June 2007 Prof. Garbarino talked about "Life in Italy". Bank Austria-Creditanstalt sponsored an Italian dinner buffet.

Excursion to Munich

Another exciting initiative was our excursion to Munich from 28 June to 1 July 2007. This trip was sponsored by Deloitte, Pöllath + Partners, Vermögensverwaltung Dr. F. K. Flick and Flick Gocke Schaumburg. Our students were also invited to apply to participate and 12 applicants were selected to join our excursion. In Munich, the group of 45 researchers and students had the opportunity to join a hearing of the Supreme Tax Court which is the Court of last resort within the German jurisdiction over tax and custom matters. In cooperation with Siemens we attended a very interesting event where representatives of the German tax authorities and Siemens presented lectures on recent topics in international tax law. In addition, we participated in very interesting discussions at the Max-Planck-Institute, where PhD students of the Max-Planck-Institute and of the Institute of Austrian and International Tax Law presented their PhD-theses. Moreover, we were invited for dinners sponsored by German law firms (Linklaters, RSM Hem-

melrath) and by the Bavarian Association of Industries. A sightseeing program, including the center of Munich, the baroque Nymphenburg palace and the Herrenchiemsee Castle concluded this trip.

Career Perspectives for Students

On 27 November 2006, together with Hübner & Hübner, Leitner+Leitner, KPMG and TPA Horwath, our institute invited students to a panel discussion on the future perspectives of the profession "tax adviser" where they had the opportunity to ask questions to experienced practitioners on current and future issues and developments in this topic. More than 140 students attended this event.

Another panel discussion was held on 14 May 2007 to discuss how far law firms are dealing with tax law issues and what the future career perspectives for law students of our university in respect of doing tax work for law firms are. This discussion was sponsored by Binder Grösswang, CHSH, Schönherr and Freshfields. These firms nominated representatives for the panel.

Furthermore, Leitner+Leitner sponsored another event on career perspectives focusing on students from Central and Eastern European countries.



LL.M. Program in International Tax Law

Our institute has been offering a LL.M. program in International Tax Law since 1999 that enjoys a high reputation worldwide. In the academic year 2006/07 a one-year full time program started in September 2006 and ended in July 2007. A two-year part-time program has already started in September 2005 and finished in July 2007 as well. For the full time program starting in September 2007 we admitted 27 students, but had almost three times as many excellent candidates. The applicants came from 30 different countries, of which 42 % from outside Europe, with 29 % from Asia and 6 % from North or South America. The biggest number of applicants came from India and Austria (17 % each). For all new students, a welcome reception was held on 6 September 2007.



Scholarship

ERSTE Bank and PRESSE provided funds for a scholarship for the full-time program starting in September 2007. Christoph Kaltenbacher was selected in March 2007 and received a cheque of EUR 9,950.

International Faculty

The faculty we welcomed in Vienna for our LL.M. program was very international. (Students came from 21 different countries.) Among them were some of the most distinguished experts in international tax law.

280 students have graduated from our LL.M. program in International Tax Law since the first courses started in 1999. Most of them joined the LL.M. International Tax Law Alumni Club and have built up a lasting worldwide network. Ute Surbier-Hahn (Germany) took over the presidency of the Alumni Club from Frank Mortier (Belgium). The General Assembly, which took place on 12 and 13 January 2007, was combined with a seminar on recent tax developments in various countries and concluded with a dinner and a visit to the WU Ball in the Hofburg.

LL.M. International Tax Law Faculty 2006/07:

B. Arnold, Toronto, M. Aujean, Brussels, J.F. Avery Jones, London, R. Avi-Yonah, Michigan, R. Baconnier, Neuilly-Sur-Seine, P. Baker, London, G. Brähler, Eichstätt-Ingolstadt, M. Dahlberg, Uppsala, M. Daly, Geneva, D. Deák, Budapest, C. Djanani, Eichstätt-Ingolstadt, E. Eberhartinger, Vienna, E. Eichenhofer, Jena, T. Edgar, Ontario, M. Eilmansberger, Salzburg, P. Essers, Tilburg, F.A. Garcia Prats, Valencia, C. Gustafson, Chicago, D. Gutmann, Paris, T. Henze, Luxembourg, F. Hellio, Neuilly-Sur-Seine, V. Heydt, Brussels, M. Hofstätter, Vienna, D. Hohenwarter, Vienna, P. Holzer, Vienna, H. Jirousek, Vienna, S. Kalss, Vienna, L. Kana, Santiago de Chile, E. Kemmerer, Tilburg, W. Kessler, Freiburg, G. Kofler, New York, H. Kogels, Rotterdam, J. Kokott, Luxembourg, R. Krever, Melbourne, M. Lang, Vienna, H. Loukota, Vienna, D. Lüthi, Utzigen, G. Maisto, Milan, J. Malherbe, Leuven, Y. Masui, Tokyo, J.K. McNulty, Berkeley, V. Metzler, Vienna, P.G. Michielse, Utrecht, J.M. Mössner, Osnabrück, M. Nettinga, Amsterdam, F. Pennings, Tilburg, A. Pickering, Sydney, H. Pijl, Amsterdam, P. Pistone, Salerno, P. Plansky, Vienna, K. van Raad, Leiden, A.J. Rädler, Munich, E. Reimer, Heidelberg, R. Rohatgi, Mumbai, D. Sandler, Ontario, J. Sasseville, Paris, M. Schilcher, Vienna, B. Schima, Luxembourg, C. Schmidt, Nuremberg, W. Schön, Bonn, J. Schuch, Vienna, K. Sieker, Frankfurt, A. Skaar, Oslo, C. Spengel, Mannheim, C. Staringer, Vienna, M. Stefaner, Vienna, J.P. Steines, New York, A. Storck, Zurich, F. Sutter, Vienna, B. Terra, Amsterdam, S. van Thiel, Brussels, O. Thömmes, Munich, D. Tillinghast, New York, G. Toifl, Vienna, R. Waldburger, St. Gallen, P. Weninger, Vienna, B. Wiman, Stockholm, F. Zimmer, Oslo.

LL.M. International Tax Law: Graduates from all over the world





Research Activities

Special Research Program “International Tax Coordination”

In October 2003 a Special Research Program (“Spezialforschungsbereich”) “International Tax Coordination” was established at the initiative of our institute by the Austrian Science Fund and was provided with funds of EUR 1.7 mn. for the first four years. Researchers from tax law, social security law and constitutional law, taxation (business administration), public finance, as well as economists and historians, are working closely together on these projects. In the academic year 2006/07 our institute contributed to projects on the concept of residence, the relationship between international tax law and EC law, harmonization of tax bases in Europe and compliance costs and EU taxes.



Conferences

ECJ – Pending Cases

From 15 to 17 February 2007, we organized a conference to discuss the cases pending before the ECJ in connection with the fundamental freedoms with respect to direct taxation and possible consequences of future ECJ decisions. About 150 leading experts on European tax law accepted our invitation. The results of this conference have been published in a book.

Procedural Issues of Res Judicata

The results of several of our research projects were presented to the scientific community and discussed with fellow researchers from other Austrian and foreign universities in conferences organized by our institute. Together with the Institute for Austrian and European Public Law at the WU, we hold a conference on procedural and constitutional law with a special emphasis on tax concerns on a regular basis. This year's conference was held on 18 and 19 November 2006 on the topic “Res judicata”. Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published recently.

EU and Third Countries

From 12 to 14 October 2006 we organized a conference on EU and Third Countries. Scholars from Europe and a lot of other countries from different parts of the world accepted our invitation. A questionnaire was prepared by the research staff of our institute and was sent out three months before the conference. Researchers from 30 countries prepared reports on the legal situation from the point of view of their country's legal system. These reports were discussed at the conference. The papers have been published in a book.





Tax Law and Accounting

On 20 and 21 April 2007 the “Wiener Bilanzrechtstage” were held at our university for the 7th time. This is a joint activity of our institute and the Institutes for Taxation and Accounting and for Commercial Law at our university. 200 practitioners with an interest in academic topics accepted our invitation and heard a number of very interesting lectures on the general topic “Immovable Property”.

Tax Treaty Law

On 22 June 2007 the 14th Viennese Symposium on International Tax Law was organized by our institute. In cooperation with colleagues from other universities (e.g. Prof. Tumpel, Linz and Prof. Reimer, Heidelberg) the research staff at our institute presented the results of their research on the topic of “Residence under Tax Treaty Law”. The 14 lectures held at that symposium will be published in a book.



EU Own Resources

From 5 to 7 July 2007 our institute invited 90 researchers from all over the world to an international conference which focused on concepts for “EU Own Resources”. Tax experts as well as economists from several European countries, but also from New Zealand, Russia and North America, took part and developed ideas how an EU wide tax should be structured to fit in the tax systems of the EU Member States. A questionnaire was prepared by the research staff of our institute and was sent out three months before the conference. Researchers from 25 countries prepared reports on the legal situation in their countries. These reports were discussed at the conference and will also be published in a book.



SUMMER CONFERENCE



Tax Law Summer Conference

On 8 to 12 July 2007 we organized the “6th International Tax Law Summer Conference” in Rust, Burgenland. We have been organizing this type of conferences on an annual basis since 2000. The conferences focus on a discussion of case studies on very recent issues in international tax law (such as conflicts of characterization, cost sharing, triangular situations, cross-border restructuring etc). Among the speakers were the present or former “competent authorities” (for mutual agreement procedures and tax treaty negotiations) of the US, Germany and Austria. Among the almost 20 speakers were academics of the highest reputation, experienced practitioners and high-level tax administration officials from all over the world. The participants were leading practitioners and academics from different continents.





Wolfgang Gassner Memorial Lecture

On 2 May 2007 the third Memorial Lecture was held in the honor of Prof. Wolfgang Gassner. Prof. Wolfgang Schön (Max Planck Institute, Munich) gave a presentation on corporate governance and taxes. This lecture was followed by a discussion on this topic by Prof. Josef Schuch.



Research Projects

In the academic year 2006/07, our institute conducted various research projects that were sponsored by the FWF (Austrian Science Fund), the Jubilee Fund of the Austrian National Bank, the Jubilee Fund of the City of Vienna, Voest Alpine, Bank Austria Creditanstalt and the National Fund of the Republic of Austria for Victims of National Socialism.

- *The autonomous scope of the federal states in tax law*
- *Taxation of alternative remuneration schemes for cross-border activities*
- *Vienna as international location for the new EU- Member States*
- *Taxation and capital markets*
- *Empirical study on the case law of the Austrian Administrative Court in tax matters*
- *The tax case law of the German Reichsfinanzhof in the National Socialist era*
- *Data base of historic materials on double tax treaties (in cooperation with the OECD, IBFD, Catholic University of Piacenza, IFA Canada and Canadian Tax Foundation)*

EURYI Award

In 2005 Prof. Pasquale Pistone (Salerno) received permission to conduct a research project with our research staff. Prof. Pistone and our institute were selected by the European Science Foundation (ESF) and the EUROHORCS (European Heads of Research Councils), together with 24 other projects, from various EU countries from among 622 applications for the EURYI (European Young Investigator) Award. This project was the only Austrian project that was selected and it was for the first time ever that a research project in the field of legal studies was chosen. Up to EUR 1.2 mn. are provided for each project. We are happy that the EURYI Award enables us to strengthen our research activities by having Prof. Pistone in our team. To support this project, Prof. Lang, Prof. Schuch, Prof. Staringer and Prof. Pistone organized a conference on "EU and Third Countries" which was held from 12 to 14 October 2006 at our university.





Publications in the Academic Year 2006/07



Prof. Michael Lang

1. Doppelte Verlustberücksichtigung und Gemeinschaftsrecht am Beispiel der Betriebsstättengewinnermittlung, *Internationales Steuerrecht* 2006, p. 550 et seq.
2. Rechtsprechungsübersicht Verfassungsgerichtshof (co-author Michael Holoubek), *ecolex* 2006, p. 702 et seq.
3. Direct Taxation: Is the ECJ Heading in a New Direction, *European Taxation* 2006, p. 421 et seq.
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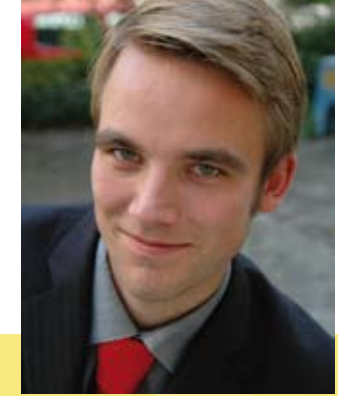
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Doctoral Studies

Only a few doctoral candidates are admitted to our institute every year. It usually takes them two to four years to complete their doctoral theses. In the academic year 2006/07 three doctoral theses were approved by the professors at our institute.

Recently approved doctoral theses:

Dr. Christine Obermair, The unitary tax method and its underlying unitary business doctrine

Dr. Patrick Weninger, Transfer Pricing and Compliance Costs

Dr. Melanie Schäfer, Die Besteuerung deutscher Immobilienfonds

Academic Awards

We are very proud of the fact that a high percentage of doctoral theses completed at our institute received academic awards due to their high quality. In the academic year 2006/07 doctoral theses that had already been approved the year before received the following awards: Dr. Eva Burgstaller received the “Deloitte Award” for her doctoral thesis on the topic of employee stock option treatment. For their doctoral theses on the treatment of shares in corporate tax law and non-resident taxation in the light of EC law Dr. Katharina Haslinger and Dr. Walter Loukota both received the “Wolfgang Gassner Young Scientists Award”. Dr. Eva Burgstaller’s and Dr. Walter Loukota’s doctoral theses were published in Prof. Lang’s Book Series on International Taxation, Dr. Katharina Haslinger’s thesis was published in the Series on Tax Law, edited by Prof. Lang, Prof. Schuch and Prof. Staringer. Moreover, Patrick Plansky received the “Talenta 2006 Award” for his master’s thesis on Freedom of Capital and Third Countries. For his master’s thesis on the taxation on emission rights, Thomas Röster received the “Deloitte Young Scientist’s Award”. Daniela Hohenwarter, Patrick Plansky and Michael Schilcher received the “TEI Award” (Tax Executive International Award) for their excellent publications.





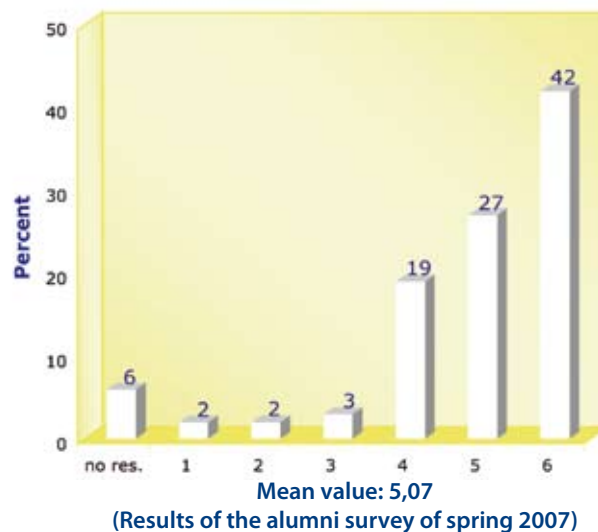
Incoming Foreign Researchers

High-level research is only possible if close links to the international scientific community are established. Therefore, the Institute for Austrian and International Tax Law tries to invite as many foreign researchers of high reputation as possible to cooperate with us on our research projects. In our regular program we had five visiting professors from abroad in the academic year 2006/07, in our LL.M. program in International Tax Law as many as 31 during the entire academic year. Many of these are also involved in our research projects.

Jerold Friedland, Professor of Law at the DePaul University in Chicago, spent six weeks at our institute as a Fulbright Senior Specialist. He is an expert on International Taxation, especially with reference to China and Eastern Europe. During his stay in Vienna he presented a guest lecture on the "US national and international tax system" and within our Special Research Program he presented lectures on the CFCs and Partnerships and on the US Estate and Gift Tax regime. Andrea Lepore from Italy did research for his dissertation at the institute in November 2006.

From Taiwan, Yu-Yun Huang worked on her PhD thesis "Transfer Pricing of Intangibles" at our institute in December 2006. Edoardo Traversa from Belgium worked in Vienna from April until June 2007. He focused on European and International Tax Law. In May 2007, Anna Gerson from Sweden (International Business School) spent two weeks at our institute to do research on the analysis of the issue

The presence of guest lecturers and guest researchers improves the institute's program of lectures and seminars (6= absolutely true, 1= not true)

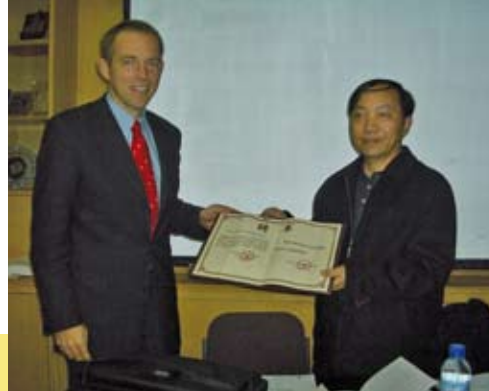


of cross-border loss compensation in European Groups. In the time from May to July 2007, two Chinese researchers from the Peking University worked at our institute: Rebecca Zhang and Bristar Cao both did their research on international tax law.

At the end of June Marion Titgemeyer who does her PhD at the University of Osnabrück used our research facilities. In July 2007 Prof. René Matteotti from the University of Berne spent two weeks at our institute. During this time also Adrian Branny from Warsaw University did research for his PhD thesis.

Prof. Yuri Matsubara from Meiji University in Japan was our guest during some days in August 2007.





Research Fellowships in International Tax Law

The Institute for Austrian and International Tax Law has agreed with partners from the business world to support promising young researchers from Central and Eastern Europe in order to give them an opportunity to spend a year with us, get involved in our research activities and learn how to conduct research activities in European and international tax law, so that they can return home and contribute to the rapidly developing academic efforts in tax law there. MONDI PACKAGING sponsors a Research Fellowship for young researchers from the Czech Republic or Poland. Out of many promising candidates we chose Lukasz Adamczyk from Poland who started his research in October 2006. RAIFFEISEN INTERNATIONAL also grants a Research Fellowship in International Tax Law. This Fellowship was awarded to Borbála Kolozs from Hungary. She started her research at our institute on 5 February 2007 and will stay for 12 months. Ciprian Adrian Paun from Romania is already our second OMV Research Fellow in International Tax Law. He has been working at our institute since the beginning of March 2007. Until December 2006, Judita Holzcerová from the Slovak Republic did research at our institute as SIEMENS Research Fellow.

Outgoing Researchers

Prof. Lang gave presentations at the New York University, the Georgetown University (Washington D.C.), the University of Michigan (Ann Arbor), the University of Tokyo, the University of Osnabrück and the University of New South Wales (Sydney). Moreover, Prof. Lang held speeches at conferences in Amsterdam, Milan, Lisbon, Brisbane (Australia) and Mumbai (India), participated in a workshop at Harvard (Cambridge, Ma.) and chaired panel discussions at the annual congresses of the International Fiscal Association in Amsterdam and of the European Association of Tax Law Professors in Helsinki.

Visiting Professor

Prof. Lang was Visiting Professor at the Peking University (November 2006) and Georgetown University (January 2007) and Senior Research Fellow at the University of New South Wales (Sydney).

Involvement in International Academic Institutions

Prof. Lang is the President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Schuch and Prof. Staringer serve as members of the Board. Prof. Lang is also a member of the Permanent Scientific Committee (PSC) of IFA.

Prof. Schuch is member of the Academic Committee (AC) of the European Association of Tax Law Professors (EATLP), while Prof. Lang serves as one of the five members of the Executive Board of EATLP and as chairman of the Academic Committee of EATLP.

Prof. Lang is also a member of the OECD Advisory Group on the OECD Model Convention in Paris and of the EU Tax Task Force of CFE (Confédération Fiscale Européenne) and a member of the Scientific Advisory Council of the Deutsche Steuerjuristische Gesellschaft.



Disseminating Our Knowledge

Book Series, Tax Journals

In the academic year 2006/07, many books were written or edited by the professors and assistant professors of our institute, most of them with the Linde, Lexis Nexis or Kluwer publishing houses. Prof. Lang, Prof. Schuch and Prof. Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Stoll. Prof. Lang is the editor of "Series on International Taxation" presently made up of 48 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law. Prof. Schuch is also one of the editors of *ecolx*, a journal on business law and tax law.

Staying in touch with students, graduates and other practitioners

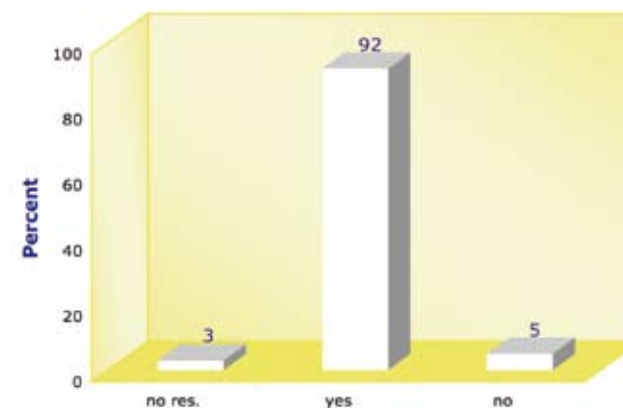
It is extremely important for us to stay in touch with our students, graduates and other practitioners. Every semester we provide – with the support of the Linde Publishing House

free of charge – all our students with a guide of 80 pages on contents and organizational details of all the courses we offer. Five years ago we started to build up a database of our students, in order to provide them with as much information as possible, and to stay in touch with them after they graduate. In addition, we provide approx. 5,000 people with our electronic newsletter and send them our magazine *TAX LAW WU* on a quarterly basis, to give them information about the activities of our institute. It is always our pleasure to invite our alumni and other practitioners to special lectures. We see it as our obligation to support our former students in their continuing education. Furthermore, the participation of practitioners is to the benefit of our regular students, since their questions usually touch on many of relevant practical issues. We are happy that more and more former students are accepting our invitation to return to our institute as often as possible. We especially appreciate the fact that many of our graduates have taken the time to participate in our seminars, conferences and symposiums, to listen to the presentations of our research results and to discuss them with us.

LL.M. in International Tax Law

Our LL.M. program in International Tax Law is also designed for our graduates who have already gained experience in practice. Although we have more and more students from abroad, a few full-time students and some more part-time students came from Austria in 2006/07. Thus, there are still opportunities for our graduates to specialize further with us. The high percentage of foreigners makes the program even more interesting for Austrian graduates.

If I would choose the elective in my studies again, would I choose the Institute of Austrian and International Tax Law again?



(Results of the alumni survey of spring 2007)



Seminars for Practitioners

Tax Treaty Courses

In January 2007 we offered a six-day seminar on tax treaty law to our graduates and other interested practitioners. This seminar was very well received, for the sixth year in a row. The course was offered in English only. We had participants from all parts of Europe and even other parts of the world. We made use of the specialization of our research staff in international tax law. As a result, 16 members of our research team shared know-how with interested practitioners. For the young members of our research team this was a good opportunity to learn how to adapt their research ideas to the needs of practitioners.

Seminars in Cyprus

Prof. Schuch led a delegation of our institute to Cyprus from 26 September to 27 October 2006, where they lectured on Recent Developments in EC Tax Law and Tax Treaty Law. During the past years our institute, chaired by Prof. Gassner, was very deeply involved in the Cypriot tax reforms and

assisted Cyprus in preparing for accession to the European Union. As a result, our institute is still very welcome to give lectures on recent developments in European and international tax law in Cyprus and will do so again in October 2007.

Summer Conference

The 6th International Tax Law Summer Conference, held by our institute in Rust (Burgenland) from 8 to 12 July 2007, was also an opportunity to convey the knowledge and experience of the members of the research team of our institute to practitioners coming from all parts of the world.

Helping Practitioners Search for Literature and Case Law

Our institute hosts the Research and Documentation Centre for Tax Law. Many firms are members and make use of the support of the research staff of this centre, consisting of excellent and very experienced students. They collect litera-

ture and case law on selected topics for the members, upon request. The membership fees are used for further improvement of the quality of our library.

Contacts with Academics and Practitioners from around the World

During the academic year 2006/07, we took many opportunities to show academics and practitioners all over the world that our research facilities are open to them. On 29 November 2006 and 4 June 2007, we invited participants in OECD seminars for tax treaty negotiators to cocktail receptions at our institute to show them the library and inform them about our research and teaching activities.

Participation in Expert Hearings

On invitation of the European Commission Prof. Lang and Prof. Staringer took part at an expert hearing on the Common Consolidated Corporate Tax Base (CCCTB) on December 2006 in Brussels.



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Institute for Austrian and International Tax Law
Vienna University of Economics and Business Administration
A-1090 Vienna, Althanstrasse 39-45
Phone: 0043 313 36 48920
E-Mail: elisabeth.rossek@wu-wien.ac.at

Content:

Prof. Michael Lang
Prof. Josef Schuch
Prof. Claus Staringer
Gernot Ressler
Monja Höffle

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