



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

Report of the Academic Activities

2009/10



WU

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS



Preface

This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2009/2010, which started on October 1, 2009 and ended on September 30, 2010. 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 doing research on and teaching about tax law. We are proud to be part of the WU (Vienna University of Economics and Business). To a large degree, we are financed by the WU as well as by the Austrian taxpayer. However, to a growing extent, we have been getting funds from Austrian and European research institutions, from our partners in the business sector and from private and corporate sponsors. For example, more than two thirds of the funds we spent on our library in the academic year 2009/2010 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 this opportunity to report to them, to our students and alumni and to our friends and colleagues in the international scientific community on how we are spending this money and on the results we have achieved. We hope to be able to show that the funds are being used very efficiently.

Our main fields of interest are corporate tax law, international tax law and European tax law. Most of our research activities deal with issues in these areas. This is true for our teaching activities as well. On a daily basis, we are aware of the fact that our research activities ensure the quality of our teaching, and that, vice versa, teaching helps us to develop, structure and discuss research ideas. Therefore, both research and teaching focus mainly on corporate tax law and international tax law.

Staff

Professors:

Prof. Michael Lang
Prof. Josef Schuch
Prof. Claus Staringer
Prof. Pasquale Pistone (EURYI Award)
Prof. Alfred Storck

PwC Visiting Professors:


Prof. Bertil Wiman (from October 2009 until March 2010)
Prof. Charles Gustafson (from May 2010 until July 2010)

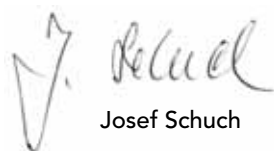
Administrative Director:

Maria Sitkovich-Wimmer

Research and Teaching Associates:

Elke Aumayr
Florian Brugger (until September 2010)
Bernhard Canete (until March 2010)
Veronika Daurer
Kasper Dziurdz
Thomas Ecker
Martin Eckerstorfer
Martina Gruber
Oliver-Christoph Günther, LL.B.
Meliha Hasanovic (from March 2010)


Michael Lang


Josef Schuch


Claus Staringer


Pasquale Pistone


Alfred Storck



Dr. Daniela Hohenwarter-Mayr, LL.M.
Dr. Franz Koppensteiner, LL.M. (until December 2009)
Katharina Kubik (until March 2010)
Christoph Marchgraber
Christian Massoner
Elisabeth Pamperl (from March 2010)
Lisa Paterno
Johannes Prillinger
Karin Simader
Katharina Steininger (from April 2010)
Birgit Stürzlinger (until September 2010)
Dr. Mario Tenore (until January 2010)
Elisabeth Titz
Nicole Tüchler
Clemens Willvonseder (from August 2010)

Research Project Associates:

Karoline Spies (from January 2010)
Marlies Steindl (from February 2010)
Theresa Stradinger (from January 2010)



Adjunct Faculty:

Dr. Hans-Jörgen Aigner
Josef Bauer
Prof. Neil H. Buchanan
Sabine Dommes
Prof. Wolfgang Ellinger
Bernhard Foelhs
Dr. Katharina Haslinger
Sabine Heidenbauer
Judith Herdin-Winter
Dr. Ines Hofbauer-Steffel
Dr. Matthias Hofstätter
Dimitar Hristov
Dr. Heinz Jirousek
Dr. Dieter Kischel
Prof. Helmut Loukota
Dr. Walter Loukota
Roland Macho
Dr. Stefan Melhardt
Vanessa Englmaier, LL.M.
Prof. Gerard T.K. Meussen
Dr. Patrick Plansky
Dr. Markus Reich
Dr. Gernot Ressler
Dr. Michael Schilcher
Christoph Schlager
Prof. Luis Eduardo Schoueri
Prof. Walter Schwarzinger
Dr. Markus Stefaner
Dr. Franz Philipp Sutter
Prof. Gerald Toifl
DDr. Patrick Weninger
Prof. Werner Wiesner

Research and Documentation Center:

Katharina Hebenstreit (until June 2010)
Ina Kerschner
Katharina Kreuz (until September 2010)
Dominik Pflug (from August 2010)
Thomas Plank (until June 2010)
Nadine Pollak (from July 2010)

Tutors:

Michaela Autherith (until June 2010)
David Eisendle (from March until June 2010)
Meliha Hasanovic (until January 2010)
Julia Kolar (until June 2010)
Birgit Leeb (from March until June 2010)
Dominik Pflug (until June 2010)
Nadine Pollak (until January 2010)
Jürgen Reinold (from March until June 2010)

Research Fellows:

Elena Variychuk
(Raiffeisen International from February 2010)

Administrative Staff:

Gabriele Bergmann
Tchoubrinka Jekova (maternity leave)
Astrid Mathias
Renée Pestuka
Erika Reinprecht
Elisabeth Rossek
Petra Zaussinger

Special Activities 2009/2010

Date	Format, Title	Lecturer	Page
05/10/2009	Round Table "Place of Taxation in the Common System of Value Added Tax: European Community Rules on the Place of Value Added Tax Taxable Transactions as an Instrument of Separating Member States' Tax Jurisdictions"	Malgorzata Sek	38
05/10/2009	Round Table „Aktuelle Steuerfragen schweizerischer internationaler Konzerne-Unternehmenssteuerreform III“	Prof. Alfred Storck	38
08–09/10/2009	Seminar in Cyprus	Prof. Josef Schuch, Martin Eckerstorfer, Karin Simader, Elisabeth Titz	43
12/10/2009	IFA Event "Ruling"	Prof. Karl Bruckner, Prof. Tina Ehrke-Rabel, Eduard Müller	41
13/10/2009	KPMG-Workshop „Änderungen des umsatzsteuerlichen Leistungsortes durch das EU-MwSt-Paket“	Armin Obermayer, Thomas Ecker	14
15/10/2009	Semesteropening		14
15–17/10/2009	TPA Horwath Tax Academy Senior Course	Research staff of the Institute	43
16/10/2009	Klaus Vogel Lecture "The Interpretation of Tax Treaties: Myth and Reality"	Prof. Brian J. Arnold	17
16/10/2009	SFB Research Seminar "Introduction to International Tax Coordination from a Business, Economic and Legal Point of View"	Andreas Göritzer, Gernot Kutosow, Christian Massoner	18
17–18/10/2009	LL.M. Alumni Reunion		17
19/10/2009	Round Table "Satisfying the Tax-Neutral Cross-Border M&A In a Globalizing World"	Liu Miao	38
19/10/2009	PwC-WU Seminar "Swiss Double Tax Treaty Network: Latest Developments" "Free movement of capital and Third countries: ECJ recent case law confirms... the uncertainties"	Dr. Urs Landolf Dr. Emmanuel Raingard de la Blétière	12
22/10/2009	Update on Recent ECJ Case Law	Prof. Claus Staringer, Martina Gruber, Elke Aumayr, Vanessa Englmaier, LL.M.	43
28/10/2009	Round Table "What Do We Owe Future Generations?"	Prof. Neil Buchanan	38
30/10/2009	SFB Research Seminar „Die Wirkungsweise der formelhaften Aufteilung vor dem Hintergrund nach separater Gewinnermittlung ermittelter Abgrenzungsergebnisse“	Matthias Petutschnig	18
09/11/2009	PwC-WU Seminar "International Acquisitions – Recent Swiss Developments Involving Tax Avoidance, Treaty and Rule Shopping" „Der Anwendungsbereich der Grundfreiheiten – Maßgeblichkeit des Sachverhalts oder der nationalen Rechtsvorschrift?“	Dr. Robert Danon Prof. Michael Lang	12
10/11/2009	Annual SWI Conference		42
12/11/2009	Round Table „Die Missbrauchsbestimmung der Fusionsrichtlinie und dessen Umsetzung in Österreich“	Martina Gruber	38
12/11/2009	Inaugural Lectures "Financing of Multinational Companies and Taxes" and "The Future of Group Taxation in Europe"	Prof. Alfred Storck, Prof. Bertil Wiman, LL.D.	10
12–14/11/2009	International Conference ECJ "Pending Cases"		18
13/11/2009	SFB Research Seminar "Globalization and the Structure of Public Spending in the Western and Eastern EU Member States"	Michael Klien, Dr. Markus Leibrecht, Dr. Özlem Onaran	18
16/11/2009	Round Table „Zuschreibung nur bei Identität der Gründe – Eine Frage für den EuGH?“	Christoph Marchgraber, Elisabeth Titz	38
17/11/2009	Round Table "Abuse of Fundamental Freedoms in Direct Taxation"	Joao Felix Pinto Nogueira	38
	Round Table "Cross-Border Restructuring with Succession in Civil Law and Tax Law – Types of Transactions and Types of Companies"	Sanne Neve Damgaard	38
18/11/2009	WU Competence Day „15 Jahre WU-Beitritt Österreichs“		
20–21/11/2009	Conference "Legal Protection against State's Failure to Act", Vienna		18
23/11/2009	Round Table „Steuerliche Forschungsförderung im Lichte des Gemeinschaftsrechts“	Christoph Marchgraber	38





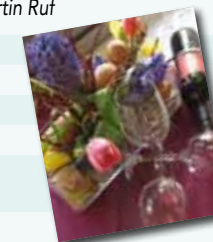
Date	Format, Title	Lecturer	Page
23/11/2009	IFA Event „Bankgeheimnis und Informationsaustausch“	Horst Bergmann, Dieter Eimmermann, Marco Felder, Konrad Häuptli, Dr. Heinz Jirousek, Dr. Ralf Kronberger, Prof. Michael Lang, Prof. Claus Staringer	41
24/11/2009	Update on Recent ECJ Case Law	Prof. Michael Lang, Sabine Dommès, Judith Herdin-Winter, Karin Simader	43
27/11/2009	SFB Research Seminar “Why Don’t they Minimize their Tax? An Experimental Approach for Cross Border Hybrid Finance”	Prof. Eva Eberhartinger, Gerlinde Fellner	18
30/11/2009	Panel Discussion „Steuerberatung: Karrierechancen in Zeiten der Wirtschaftskrise?“	Prof. Michael Lang and Tax Partners of Accounting Firms	14
02/12/2009	Tax Lunch Talk “Withholding Taxes in India”	Anand Kedia	37
03/12/2009	Round Table “European Tax Moot Court”	Moot Court Team	38
10/12/2009	KPMG-Workshop „Die finanzielle Verbindung bei der Gruppenbesteuerung“	DDr. Hans Zöchling, Bettina Matzka, Nicole Tüchler	14
10–12/12/2009	SFB Strategic Meeting, Retz		18
14/12/2009	PwC-WU Seminar “Latest Direct Tax Developments in Switzerland” “EU Tax Policy in the Area of Direct Taxation – from 1999 to 2019”	Hugues Salomé Dr. Dieter Kischel	12
15/12/2009	Online Presentation of the LL.M. Program	Prof. Michael Lang	15
11/01/2010	Round Table „Beitrag zum Jahrbuch Europarecht (Direkte Steuern)“	Veronika Daurer, Karin Simader	38
15/01/2010	SFB Research Seminar “Cross-border Intra-group Hybrid Finance and International Taxation”	Prof. Eva Eberhartinger, Erich Pummerer	18
18/01/2010	Semesterclosing		12
19/01/2010	IFA Event „Möglichkeiten der Verwertung von Auslandsverlusten“	Dr. Daniela Hohenwarter-Mayr, Prof. Georg Kofler, Dr. Ralf Kronberger, Dr. Wolfgang Seitz, Prof. Claus Staringer	41
20/01/2010	Round Table “Taxation of Dividends: A Comparison of Selected Issues under Article 10 OECD MC and the Parent-Subsidiary Directive”	Dr. Mario Tenore	38
25/01/2010	PwC-WU Seminar “Equally Applicable Measures with Restrictive Effect and Domestic Anti-abuse Provisions” “State Aid and Direct Taxation – an Overview”	Dr. Edward L. Attard Albert Rädler, DESS	12
27/01/2010	Tax Lunch Talk “Permanent Establishments in Peru and Chile Tax Administrations Rulings”	Dante Sanguinetti	37
29/01/2010	SFB Research Seminar “Thin Capitalization Rules as location factor for FDI?”	Anna Bauer	18
08/02/2010	Round Table “Income Tax Differences between Financial Derivatives and Traditional Financial Instruments”	Alex He Junwei	38
10/02/2010	Tax Lunch Talk “Czech Tax Law and the Recent Changes in the Income Tax Law”	Jana Alfery	37
28/02–07/03/2010	Moot Court on European and International Tax Law, Leuven	Prof. Claus Staringer, Katharina Kubik	11
01/03/2010	Tax and Ethics „Transparenz und Steuerheimnis“	Prof. Eleonor Kristoffersson, Dr. Christian Lenneis, Dr. Bernhard Gröhs, Prof. Claus Staringer, Eduard Müller	42
03/03/2010	Tax Lunch Talk “Tax Consolidation Regime in Mexico”	Armando Aguirre Luna	37
03/03/2010	Round Table „Mitarbeiter-Stock-Options: Von Wirtschaftsgütern, steuerlich unerheblichen Chancen und geldwerten Vorteilen“	Martin Eckerstorfer, Christoph Marchgraber	38
05/03/2010	Round Table “BFH Moot Court”	BFH Moot Court Team	38
05/03/2010	SFB Research Seminar „Einführung in die internationale Steuerkoordinierung aus betriebswirtschaftlicher Sicht, aus juristischer Sicht und aus volkswirtschaftlicher Sicht“	Prof. Christian Bellak, Veronika Daurer, Tom Lerchl, W. Löffler, Martin Wolf	18
08/03/2010	Update on Recent ECJ Case Law	Prof. Josef Schuch, Veronika Daurer, Judith Herdin-Winter, Dr. Franz Koppensteiner, LL.M.	43



Date	Format, Title	Lecturer	Page
09/03/2010	IFA Austrian General Assembly, Presentation of National Reports "Tax Treaties and Tax Avoidance", „Der Tod als steuerbares Ereignis“	Prof. Georg Kofler, Dr. Friedrich Fraberger, Dr. Christian Stangl	41
09/03/2010	IFA Event „Die österreichischen Verrechnungspreisrichtlinien des BMF“	Dr. Stefan Bendlinger, Willibald Cernko, Prof. Helmut Loukota, Prof. Andreas Oestreicher, Florian Rosenberger, Prof. Alfred Storck	41
11/03/2010	Semesteropening		14
15/03/2010	KPMG-Workshop "Trusts und Stiftungen"	Katharina Kubik, Dr. Michael Petritz	14
18-20/03/2010	Conference "Tax Treaties from a Legal and a Economic Perspective"		19
22/03/2010	PwC-WU Seminar "How to Avoid Double Consumption Taxation" „Sollte die EU eine eigene Steuer erheben können?“	Ralph Korf Prof. Christian Waldhoff	12
22/03/2010	Round Table "Association and Partnership Agreements"	Daniel Smit	38
25/03/2010	Management and Ethics	Dr. Werner Binnenstein-Bachstein, Alexander Bodmann, Prof. Wolfgang Mayrhofer, Rudolf Mitlöhner	
08–17/04/2010	Eucotax Conference, Uppsala		11
16–17/04/2010	Conference „Wiener Bilanzrechtstage“ – „Bewertungen in volatilen Zeiten“	Dr. Katharina Haslinger, Prof. Claus Staringer	20
26/04/2010	PwC-WU Seminar „Rechtsfragen des grenzüberschreitenden Spendenabzugs in Europa“ "Discretionary Administrative Practices: The Point of Selectivity in Fiscal State Aids"	Prof. Rainer Hüttemann Pierpaolo Rossi	12
27/04/2010	Tax and Ethics „Vertrauen oder Macht“ Ökonomisch-psychologische Überlegungen zum Steuerverhalten	Prof. Erich Kirchler, Prof. Gunter Mayr, Dr. Roland Rief, Prof. Josef Schuch, Dr. Friedrich Stanzel	42
28/04/2010	Round Table "The Discrimination and the Restriction Standard under the Fundamental Freedoms as Applied to National Measures"	Rita Szudoczky	38
28/04/2010	Tax Lunch Talk "The Introduction of New CFC Rules in Italy"	Luca Formica	37
28/04/2010	Round Table „Verweigerungsmöglichkeiten der Amthilfe nach Art 26 OECD-MA“	Prof. Pasquale Pistone, Martina Gruber	38
28/04/2010	Tax Library Talk "Tax-Planning under Polish Double Tax Treaties"	Marcin Jamroz	44
30/04/2010	Round Table "Towards a Common Interpretation of Beneficial Ownership in DTCs"	Attilio de Pisapia	38
30/04/2010	Wolfgang Gassner Memorial Lecture „Die Zukunft der Gruppenbesteuerung“	Prof. Norbert Herzig, Prof. Claus Staringer	20
03/05/2010	Round Table „Steuerliche Strukturierung wirtschaftlicher Aktivitäten österreichischer Unternehmen in Polen“	Marcin Jamroz	38
07/05/2010	SFB Research Seminar "Advantages and disadvantages of tax competition"	Prof. Eva Eberhartinger, Milan Mohammad, Gabriele Ulrich	18
06–08/05/2010	Conference „19. Österreichischer Steuerrechtstag“, Salzburg	Florian Brugger	
10/05/2010	PwC-WU Seminar "The Evolution of the Meaning of Beneficial Ownership over the last 45 Years" „Neuere Entscheidungen des EuGH zur Besteuerung von grenzüberschreitenden Dividendenausschüttungen und Zinszahlungen“	Dr. Charl du Toit Thomas Henze	12
11/05/2010	Management and Ethics	Martin Essl, Prof. Michael Lang, Claus Reitan	
12/05/2010	Update on Recent ECJ Case Law	Prof. Pasquale Pistone, Elke Aumayr, Christoph Marchgraber, Dr. Patrick Weninger, LL.M.	43
14/05/2010	SFB Research Seminar "Global Justice Implications for International Trade and Tax Law"	Prof. Michael Lang, Ilan Benshalom	18
17/05/2010	Paneldiscussion „Steuern – bloß ein Nebenkriegsschauplatz für den Rechtsanwalt“	Prof. Michael Lang and Tax Partners of Law Firms	14
18/05/2010	Management and Ethics	Dr. Gerhard Pürstl, Prof. Josef Aff, Claus Reitan	
19/05/2010	KPMG Workshop „Quellensteuern im Konzern“	Karin Simader, Dr. Ulf Zehetner	14
20/05/2010	Tax Library Talk „Investitionschancen für Unternehmen in Brasilien“	Prof. Luis Schoueri	44



Date	Format, Title	Lecturer	Page
25/05/2010	Round Table „Die Grenzgängereigenschaft bei Drittstaatsentsendungen“	Veronika Dauer	38
26/05/2010	Round Table „Der Umfang des Informationsaustausches nach Art 26 OECD-MA“	Elke Aumayr	38
	Round Table „Möglichkeiten zur Verweigerung der Amtshilfe nach Art 26 OECD-MA“	Martina Gruber	38
26/05/2010	Tax Lunch Talk “Recent Developments / Changes in Spanish Taxes”	Laura Busato	37
26/05/2010	Inaugural Lecture “U.S. Tax Treaty Policy – Recent Trends and a Look at the Future”	Prof. Charles Gustafson	10
28/05/2010	SFB Research Seminar “Corporate Tax Rate Competition: a Survey on the Empirical Literature”	Dr. Markus Leibrecht, Claudia Hochgatterer	18
31/05/2010	Tax and Ethics “Horizontal Monitoring”	Theo Poolen, Prof. Michael Lang, Dr. Wolfgang Nolz, Friedrich Rödler, Hubert Woischitzschläger	42
01/06/2010	Tax Library Talk “USA-Austria: Cross Border Investments – Practical Impact of Recent US Tax Developments”, “Investment Income Taxation in Austria – Securing Tax Relief on US Withholding Tax”	Prof. Charles Gustafson, Thomas Strobach, Prof. Michael Lang	44
02/06/2010	Round Table “The Charlotte Cuno Case: ‘State Aids’ from a US Perspective”	Lisa Paterno	38
	Round Table “Thin Capitalisation Issues in the Light of Art. 24 OECD Model Convention: Russian Experience”	Elena Varyichuk	38
04/06/2010	Round Table „Art 27 OECD-MA – Amtshilfe bei der Vollstreckung von Steuern“	Nicole Tüchler	38
07/06/2010	OECD Seminar Cocktail Reception		44
11/06/2010	SFB Research Seminar “The Taxation of International Mergers and Acquisitions and Capital Ownership Neutrality”	Prof. Christian Bellak, Dr. Martin Ruf	18
12/06/2010	Annual Walking Trip of the Institute, Viennese Woods	Institute staff	
14/06/2010	Round Table “§ 94a Austrian ITA and Tax-Avoidance: Do the Substance Criteria Picture Economic Reality?”	Marlies Steindl	38
14/06/2010	PwC-WU-Seminar „Steuerrechtliche Barrieren durch grenzüberschreitende Gemeinnützigkeit“ “Agency PEs and International Tax Policy”	Prof. Birgit Weitmeyer Richard Vann	12
17/06/2010	Round Table “The Hidden Impacts of some Canadian Tools to fight Tax evasion: The Tax Information Exchange Agreement and the Voluntary Disclosure Programme”	André Lareau	38
18/06/2010	Conference “Seventeenth Viennese Symposium on International Tax Law” „Internationale Amtshilfe in Steuersachen“	Research staff of the Institute	20
22/06/2010	Round Table “Visiting Academics in Double Taxation Conventions”	Oliver-Christoph Günther, LL.B., Peter Csoklich	38
25/6/2010	SFB Research Seminar „Die deutsche Zinsschranke im Vergleich mit klassischen Thin Capitalization Rules“	Prof. Michael Lang, Andreas Görtzer	18
28/06/2010	Semesterclosing		12
30/06–4/7/2010	Excursion to Sweden	Institute staff, best students	
02/07/2010	SFB Research Seminar “How does Globalization Affect the Tax Burden on Labour Income, Capital Income and Consumption in Different Welfare Regimes? The Case of Western and Eastern EU Member States” “EU-China Tax Policy Forum”	Dr. Markus Leibrecht, Valerie Bösch, Dr. Özlem Onaran	18
06–07/07/2010	Tax Treaty Course – The Practice of Double Tax Treaties in Case Studies – Senior Level Course	Research staff of the Institute	43
08–10/07/2010	Conference “The Impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties”, Rust		19
19–23/07/2010	CEE Vienna International Tax Law Summer School	Research staff of the Institute	43
28/07/2010	Round Table “The Application of the Fair Trial Principle in Tax Law in ECHR case law”	Claudio La Valva	19
09/09/2010	Round Table „Missbrauch im Bereich der USt“	Prof. Pistone, Thomas Ecker	19
09–11/09/2010	Conference “The Future of Indirect Taxation: Recent Trends in VAT and GST Systems around the World – a Global Comparison”		19
22/09/2010	IFA Event „Kommissionärsstrukturen im internationalen Steuerrecht“	Dr. Heinz Jirousek, Prof. Eduard Lechner, Prof. Alfred Storck, Prof. Franz Wassermeyer	41





Teaching

Teaching Activities in the Regular Program

The basic course "Introduction to Tax Law" is mandatory for most students in the regular program of our university. The Institute for Austrian and International Tax Law offers this course and organizes the exams. In the academic year 2009/10, about 2415 students took the exams in the course.



The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After "Introduction to Tax Law" students have to take "Basic Topics in Tax Law" on individual and corporate tax law, VAT and legal protection of the taxpayer. The mandatory program ends with "Advanced Topics in Tax Law" which is a seminar on selected recent issues. Those students who want to specialize further may decide to take European tax law and special subjects in corporate tax law, such as procedural tax law, European tax law, seminar on recent developments in EC tax law or reorganization tax law. In the Bachelor Program in Business, Economics and Social Sciences, "Introduction to Tax Law" is mandatory for most students. Every student is required to write a bachelors thesis of about 20 pages. Each semester the Institute provides a main topic which is divided into several sub-topics from which the students may choose.

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and international business law, provides for three mandatory courses in tax law: In "Corporate Tax Law", the students take a basic course on corporate income taxation. "International Tax Law" deals with the application of double taxation conventions. In "Foreign Tax Law", the students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In the academic year 2009/10, we had lectures on "Basic Principles of U.S. Income Taxation" (Prof. Neil Buchanan, George Washington University), "Main Features of Swiss Tax Law with International Relations" (Prof. Markus Reich, University of Zurich), "Recent Developments in the Netherlands in International and European Tax Law – A Role Model for Austria?" (Prof. Gerard Meussen, University of Nijmegen) and "Understanding an Emerging Giant: Brazilian Tax Law and Brazilian Tax Treaties as Legal Tax Frames for Inbound and Outbound Investments" (Prof. Luis Eduardo Schoueri, University of Sao Paulo). Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, the students may choose "Simulated Tax Treaty Negotiations", where students from two universities negotiate on a fictitious double tax treaty between their countries via a



video-conference; (in the fall semester students of the WU and students of the University of Osnabrück “negotiated” a fictitious new tax treaty between Austria and Germany, in the spring semester WU students “negotiated” with the University of Amsterdam on a fictitious Austrian – Netherlands treaty), “Business Tax Law”, where students take part in a fictitious court case in a role play or “Current Issues of Tax Planning in Multinational Enterprises”, where all students work on a complex case study. Each student is required to prepare a master’s thesis in which the students have to demonstrate their ability to independently treat a topic with the help of academic research methods. Ambitious and interested students are invited to write a tax-related master’s thesis at our Institute.

In the old curriculum, which is the predecessor of the new Bachelor and Master Programs and which will be phased out by 2011, students 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 may then choose among certain courses on special issues such as reorganization tax law, procedural 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 may choose between courses on developments in European and foreign tax law. In the final course the students take a seminar dealing with recent tax treaty issues. Students in the old curriculum are required to write a diploma thesis of about 80 – 100 pages. They try to find an institute where they can work on a topic in which they are interested. Our Institute, like most others, primarily accepts those students who had the best grades in the courses offered by our Institute. In the academic year 2009/10, 17 diploma theses were approved by our professors.

Tax Law Courses

Course.....	Number of Students in 2009/10
Introduction to Tax Law (in 6 courses)	2415
Basic Topics in Tax Law (in 22 courses)	692
Income Tax Law (in 7 courses)	159
VAT (in 7 courses)	172
Seminar on Advanced Topics in Tax Law (in 6 courses)	760
Corporate Tax Law (in 2 courses)	68
Reorganization Tax Law	41
Procedural Tax Law (in 2 courses)	35
Seminar on Recent Corporate Tax Law Issues (in 2 courses)	21
Tax Treaty Law (in 2 courses)	84
European Tax Law (in 2 courses)	55
Seminar on Recent European Tax Law Issues (in 2 courses)	19
Simulated Tax Treaty Negotiations (in 2 courses).....	29
Basic Principles of US Income Taxation.....	13
Main Features of Swiss Tax Law with International Relations.....	14
Recent Developments in the Netherlands in International and European Tax Law – A Role Model for Austria?	18
Understanding an Emerging Giant: Brazilian Tax Law and Brazilian Tax Treaties as Legal Tax Frames for Inbound and Outbound Investments	18
Current Issues of Tax Planning in Multinational Enterprises (in 2 courses).....	12
Recent Issues in International Tax Law	17
Tax Policy in the EU.....	23
Selected Recent VAT Issues in Practice	15
Transfer Pricing.....	17



PwC Visiting Professors

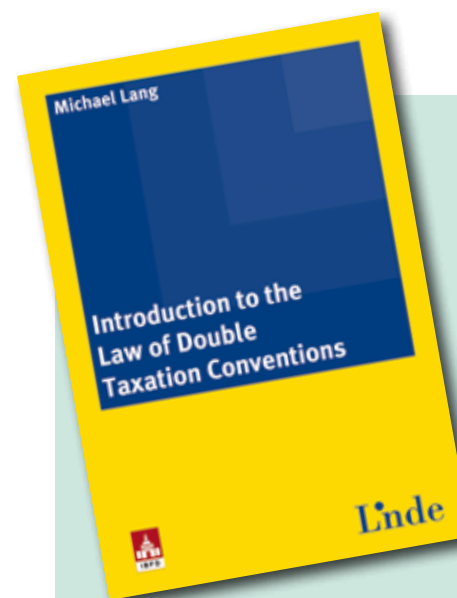
PwC Europe established a PwC Visiting Chair at the Institute for Austrian and International Tax Law. Leading members of the international scientific community hold the chair in alternation. Thus, PwC is making it possible for the Institute to engage experts of excellent reputation in both teaching and research projects.

During the winter semester 2009/10 Professor Bertil Wiman (Uppsala University) held the PwC Visiting Chair. His core topic in teaching was "European and Comparative Corporate Tax Law". In his inaugural lecture, which took place on November 12, 2009, he spoke about "The Future of Group Taxation in Europe".

Professor Charles Gustafson held the chair during the summer semester of 2010. He taught special courses for the research and teaching associates of our Institute and other doctoral students. Several papers dealing with subjects of European or International Tax Law were presented and discussed there. His inaugural lecture was held on May 26, 2010, and dealt with "US Tax Treaty Policy – Recent Trends and a Look at the Future".

Books for Students

Our Institute provides material accompanying most of these courses and giving guidance to the students. In June 2010, we published the second edition of the book "Introduction to European Tax Law on Direct Taxation", edited by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer. In August 2010, an English-language version of Prof. Michael Lang's book on tax treaty law was released ("Introduction to the Law of Double Taxation Conventions"). In September 2010, we published the ninth edition of our book „Einführung in das Steuerrecht“ (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer.





Special Activities Offered to Students

EUCOTAX

Every year the six best students of our Institute participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Oxford (University of Oxford), Paris (Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (School of Economics), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli University), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (University of Warsaw) and Vienna (WU). In the academic year 2009/10, the EUCOTAX conference was held in Uppsala (Sweden) from April 8 to 17, 2010. The general subject was "The Principle of Equality in Taxation (Constitutional law, European law, WTO and tax treaties)". Prof. Michael Lang, Elisabeth Titz and Martin Eckstorfer supported and supervised our students (David Grabherr, Christian Köttl, Marlies Steindl, Peter Primik, Florian Zeitlinger, and Linda Zanin). These students participated in workshops and presented the results of

their master's theses. They were selected in June 2009 and started to write their master's theses in English. During the fall term 2009/10, a special seminar was organized to allow them to discuss their work and to receive a special English-language training, provided by Margaret Nettinga, a former editor of European Taxation. She came to Vienna twice to discuss issues with the students and to hear their presentations. She read the first drafts and the final versions of the master's theses and gave her comments on how the language could be improved.

Topics of the EUCOTAX Master's Theses 2009/10:

- *Equality and ability to pay in national income tax systems*
- *Equality and the choice of the legal form of a business*
- *Equality and special income tax regimes for businesses*
- *Equality and special income tax regimes for individuals*
- *Equality and financial and fiscal accounting systems*
- *Equality and other taxes than income taxes*



Moot Court on European and International Tax Law 2009/10

In 2010, we again took part in the Moot Court Competition on European and International Tax Law that is jointly organized by the Universities of Leuven and Tilburg. The competition was held from February 28 to March 7, 2010 in Leuven. A moot court is a fictitious court before which teams of students play the roles of applicant and defendant and argue their case. This year's team (Marlene Dröscher, Armin Ahari, Peter Csoklich and Thomas Plank, coached by Prof. Claus Staringer and Katharina Kubik) convinced the judges in the finals and, for the third time, won the competition for WU Vienna. Furthermore, prizes for the best memorandum on behalf of the applicant and defendant, best individual pleading and best pleading team on behalf of the defendant were awarded to the team. As in the EUCOTAX program, the participants enjoyed language training by Margaret Nettinga and attended a special seminar as part of their preparation. Moreover, the students who participated in this program may write their master's and bachelor theses based on the topics of the moot court. The 2010/2011 student team was selected in June 2010. Preparations under the supervision of Prof. Claus Staringer and Kasper Dziurdz are under way.



BFH Moot Court on German Tax Law

Under the auspices of the German Federal Fiscal Court (Bundesfinanzhof) and the Deutsche Steuerjuristische Gesellschaft (DStJG), we participated in the BFH Moot Court on German tax law for the third time. Our team (Bianca Eisenrigler, Katrin Fuchs, Sabrina Konrad, and Thomas Steinkellner, coached by Prof. Claus Staringer and Nicole Tüchler) was the only team from a foreign university that competed with nine German universities.

BDO Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars: The BDO Best Presentation Award went to Olivia Astecker, Harald Brandstetter, Adam Jaroslaw Cholewa, Alexander Feldinger, Karin Freudhofmeier, and Sandra Wimmer for the fall term and to Lukas Bauer, Michael Hammer, Claudia Ilsinger, Max Sedlacek, Robert Wastl, and Katharina Wild for the spring term. We officially announced the winners at our semester closing, organized in cooperation with BDO Auxilia.



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



Speakers and Topics of the PwC-WU Seminar in 2009/2010

- Dr. Urs Landolf (Switzerland): *Swiss Double Tax Treaty Network: Latest Developments*
- Dr. Emmanuel Raigneard de la Blétière (France): *Free Movement of Capital and Third Countries: ECJ Recent Case Law Confirms...the Uncertainties*
- Prof. Michael Lang (Austria): *Der Anwendungsbereich der Grundfreiheiten – Maßgeblichkeit des Sachverhalts oder der nationalen Rechtsvorschrift?*
- Prof. Robert Danon (Switzerland): *International Acquisitions – Recent Swiss Developments Involving Tax Avoidance, Treaty and Rule Shopping*
- Hugues Salomé (Switzerland): *Latest Direct Tax Developments in Switzerland*
- Dr. Dieter Kischel (European Commission): *EU Tax Policy in the Area of Direct Taxation – from 1999 to 2019*
- Dr. Edward L. Attard (UK): *Equally Applicable Measures with Restrictive Effect and Domestic Anti-Abuse Provisions*
- Albert Rädler, DESS (European Commission): *State Aid and Direct Taxation – an Overview*
- Ralf Korf (Germany): *How to Avoid Double Consumption Taxation*
- Prof. Christian Waldhoff (Germany): *Sollte die EU eine eigene Steuer erheben können?*
- Prof. Rainer Hüttemann (Germany): *Rechtsfragen des grenzüberschreitenden Spendenabzugs in Europa*
- Pierpaolo Rossi (European Commission): *Discretionary Administrative Practices: The Point of Selectivity in Fiscal State Aids*
- Dr. Charl du Toit (South Africa): *The Evolution of the Meaning of Beneficial Ownership over the Last 45 Years*
- Thomas Henze (European Commission): *Neuere Entscheidungen des EuGH zur Besteuerung von grenzüberschreitenden Dividendenausschüttungen und Zinszahlungen*
- Prof. Birgit Weitemeyer (Germany): *Steuerrechtliche Barrieren der grenzüberschreitenden Gemeinnützigkeit*
- Prof. Richard Vann (Australia): *Agency PEs and International Tax Policy*



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KPMG Workshops on Corporate Tax Law

In October, December 2009 and in March and May 2010, a special course program on recent developments in corporate tax law was launched, organized jointly by KPMG and the Institute. Each session of this course is prepared by a member of our research team together with practitioners from KPMG. The aim of this course is to exchange ideas between academia and practice for the benefit of all participants, whether students, tax experts or researchers. These workshops will be continued in the next academic year.

Speakers and Topics of the KPMG Workshop in 2009/10

- Armin Obermayer, Thomas Ecker: *Änderungen des umsatzsteuerlichen Leistungsortes durch das EU-MwSt-Paket*
- DDr. Hans Zöchling, Bettina Matzka, Nicole Tüchler: *Die finanzielle Verbindung bei der Gruppenbesteuerung*
- Dr. Friedrich Fraberger, Katharina Kubik, Dr. Michael Petritz: *Trust und Stiftungen*
- Karin Simader, Dr. Ulf Zehetner: *Quellensteuern im Konzern*

Semester Opening and Semester Closing

With more than 25,000 students, WU is a very large university. We thus try our utmost to establish close relationships with our students. Several initiatives have been taken to achieve this goal by our institute. Every semester we invite our students to a typical Austrian wine tavern („Heuriger“) for a dinner buffet (semester opening). This year, PwC sponsored these events and thereby gave us the opportunity to present our teaching and research program for the following semester and to get in touch with our students outside the lecture rooms. Moreover, we celebrated the end of the fall term and the spring term together with our students and BDO Auxilia at the Institute in an informal atmosphere (semester closing).

Excursion to Sweden

The destination of our excursion in 2010 was Sweden. The trip took place from June 30 to July 4, 2010 and was sponsored by PricewaterhouseCoopers Europe. In addition to the staff of our institute, our best students were also invited to apply to participate in the excursion. At the University of Uppsala we received interesting information on the VAT system in Sweden, the exchange of information with tax havens and the Nordic tax treaties. Following this, we attended a presentation by Hexagon about tax

issues of a Swedish multinational enterprise. In the evening we were invited to visit a typical Swedish student club. In Stockholm, our group of nearly 50 researchers and students visited the Army Museum and we attended interesting presentations on recent tax issues for Swedish industry at the Confederation of Swedish Enterprise. Moreover, we heard an interesting lecture at the Austrian Chamber of Commerce in Stockholm and the Austrian Embassy in Sweden. We also had the chance to listen to a presentation by representatives of PwC on general Swedish corporate tax matters in an international environment. We finished our trip with a sight-seeing tour through the old city of Stockholm and Uppsala.

Career Perspectives for Students

On November 30, 2009, together with BDO Auxilia, Deloitte, Ernst & Young, Hübner & Hübner, LBG, Leitner & Leitner, PwC and TPA Horwath, our Institute invited students to a panel discussion on the future of the profession “tax adviser”. Here the students had the opportunity to talk to experienced practitioners on current and future issues and developments in this topic. More than 100 students attended this event.

Another panel discussion was held on May 17, 2010 to discuss career perspectives for our students in law firms. The discussion was sponsored by Binder Grösswang, Freshfields Bruckhaus Deringer and Wolf Theiss. These firms also designated the members of the panel.



LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The program enjoys a high reputation worldwide and is a joint activity with the Academy of Public Accountants. In the academic year 2009/10, both a full time and part-time program started in September 2009. The full-time program finished in June 2010; the two-year part-time program will be finished in June 2011. For the next full-time program, which started in September 2010, we admitted 27 students, but had almost three times as many excellent candidates. The applicants came from 31 different countries, 55 % from outside Europe. A welcome reception was held on September 8, 2010 for all new students.

Scholarship

ERSTE Bank and PRESSE provided funds for a scholarship for the full-time program that started in September 2010. Martin Lehner was selected in March 2010 and received a check of EUR 11,900.

International Faculty

The faculty we welcomed in Vienna for our LL.M. program was very international. Among them were some of the most distinguished experts in international tax law.

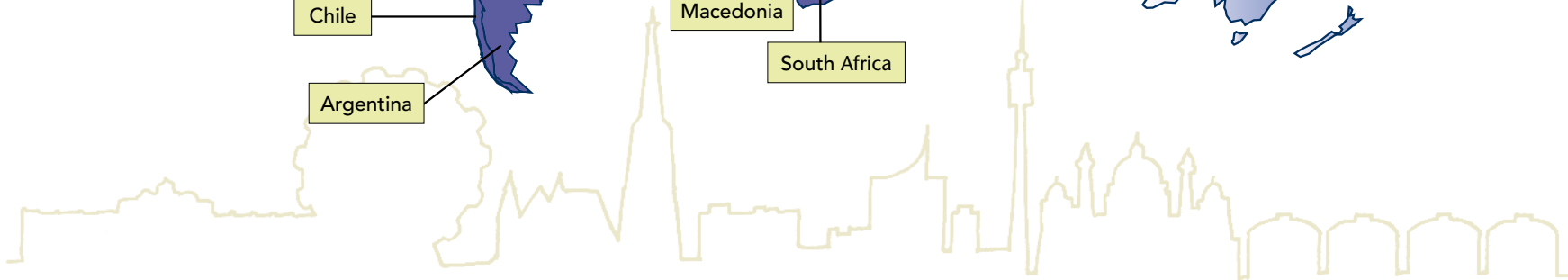
389 students have graduated from our LL.M. program in International Tax Law since the first courses started in 1999. Most of these have joined the LL.M. International Tax Law Alumni Club and have built up a lasting worldwide network. Ute Surbier-Hahn (Germany) is president of the Alumni Club. The General Assembly took place on January 18, 2010.

LL.M. International Tax Law Faculty 2009/10:

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, Y. Brauner, Florida, N. Brooks, Toronto, L. De Broe, Brussels, F. Brugger, Vienna, M. Daly, Geneva, C. Djanani, Eichstätt-Ingolstadt, C. Dunahoo, Washington, E. Eberhartinger, Vienna, T. Ecker, Vienna, T. Edgar, Ontario, E. Eichenhofer, Jena, M. Eilmansberger, Salzburg, P. Essers, Tilburg, C. Garbarino, Milan, F.A. Garcia Prats, Valencia, C. Gustafson, Chicago, D. Gutmann, Paris, S. Heidenbauer, Vienna, F. Hellio, Neuilly-Sur-Seine, T. Henze, Luxembourg, V. Heydt, Brussels, D. Hohenwarter-Mayr, Vienna, P. Holzer, Vienna, H. Jirousek, Vienna, S. Kalss, Vienna, L. Kana, Santiago de Chile, E. Kemmeren, Tilburg, C. Kersting, Düsseldorf, W. Kessler, Freiburg, G. Kofler, Linz, H. Kogels, Rotterdam, 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, G. Michielse, Utrecht, M. Mössner, Osnabrück, M. Nettinga, Heemstede, TP Ostwal, Mumbai, F. Pennings, Tilburg, A. Pickering, Sydney, H. Pijl, Amsterdam, P. Pistone, Salerno-Vienna, P. Plansky, Vienna, L. Poiares Maduro, San Domenico di Fiesole, A. Rädler, Munich, E. Reimer, Heidelberg, G. Ressler, Vienna, R. Rohatgi, Mumbai, D. Rosenbloom, New York, R. Russo, Paris, A. Rust, New York, D. Sandler, Ontario, J. Sasseville, Paris, B. Schima, Luxembourg, L. Schoueri, Sao Paulo, W. Schön, Bonn, J. Schuch, Vienna, S. Smiley, Washington, C. Spengel, Mannheim, C. Staringer, Vienna, A. Storck, Vienna, B. Stürzlinger, Vienna, F. Sutter, Vienna, B. Terra, Amsterdam, S. van Thiel, Brussels, O. Thömmes, Munich, D. Tillinghast, New York, G. Toifl, Salzburg, R. Waldburger, St. Gallen, D. Weber, Amsterdam, B. Wiman, Uppsala, C. Zatschler, Luxembourg, F. Zimmer, Oslo, E. Zolt, Los Angeles.



LL.M. Graduates from all over the world





Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only the doyen of International Tax Law, but also supported the LL.M. Program from the beginning. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2009 lecture was delivered on October 16, 2009 by Prof. Brian Arnold (University of Western Ontario) on the topic "The Interpretation of Tax Treaties; Myth and Reality" and commented on by Prof. Manfred Mössner (University of Osnabrück, PwC Germany).

120 participants from all around the world attended the lecture, at which the masters theses of the full-time 08/09 (General topic: Dual Residence in Tax Treaty Law and EC Law) and part-time 07/09 (General topic: Taxation of Employment Income in International Tax Law) course were presented.

LL.M. Alumni Reunion

The graduates of the LL.M. Program are in close touch with each other and feel very committed to the program. Many of them attended the Alumni Reunion that was held on October 17 to 18, 2009. Raffaele Russo (OECD) and Dieter Kischel (EC) gave presentations on recent OECD and EU developments. The substantive part of the reunion was followed by an excursion to the countryside.

A surprise was presented to the guests: the LL.M. anniversary publication "Recent Tax Treaty Developments around the Globe".





Research Activities

Special Research Program "International Tax Coordination"

In October 2003, a Special Research Program "International Tax Coordination" (SFB ITC) was established by the Austrian Science Fund and was provided with funds of EUR 1.7 million. Researchers from tax law, social security law, constitutional law, business administration, public finance, as well as economists and historians, are working together closely on interdisciplinary projects. The SFB deals with a broad range of issues in the area of tax coordination, such as assignment of taxing rights, EU taxes, international corporate income tax harmonization, etc. In 2007, the Austrian Science Fund, after having conducted an extensive and international evaluation procedure, decided to extend the SFB for the next funding period (until 2010) and provided an additional EUR 1.8 million for research activities. During 2010 an application for the third and last funding period (until 2013) was submitted.



International Tax
Coordination **SFB**

Speakers and Topics of SFB Research Seminar

- Andreas Göritzer, Gernot Kutosow, Christian Masoner: *Introduction to International Tax Coordination from a Business, Economic and Legal Point of View*
- Matthias Petutschnigg: *Die Wirkungsweise der formelhaften Aufteilung vor dem Hintergrund nach separater Gewinnermittlung ermittelter Abgrenzungsergebnisse*
- Michael Klien, Dr. Markus Leibrecht, Dr. Özlem Onaran: *Globalization and the Structure of Public Spending in the Western and Eastern EU Member States*
- Prof. Eva Eberhartinger, Gerlinde Fellner: *Why Don't they Minimize their Tax? An Experimental Approach for Cross-Border Hybrid Finance*
- Anna Bauer: *Thin Capitalization Rules as Location Factor for FDI?*
- Prof. Eva Eberhartinger, Erich Pummerer: *Cross-Border Intra-Group Hybrid Finance and International Taxation*
- Ilan Benshalom: *Global Justice Implications for International Trade and Tax Law*
- Dr. Markus Leibrecht, Claudia Hochgatterer: *Corporate Tax Rate Competition: a Survey on the Empirical Literature*
- Martin Ruf: *The Taxation of International Mergers and Acquisitions and Capital Ownership Neutrality*
- Prof. Michael Lang, Andreas Göritzer: *Die deutsche Zinsschranke im Vergleich mit klassischen Thin Capitalization Rules*
- Valerie Bösch, Dr. Markus Leibrecht, Dr. Özlem Onaran: *How does Globalization Affect the Tax Burden on Labour Income, Capital Income and Consumption in Different Welfare Regimes? The Case of Western and Eastern EU Member States*

Conferences

Recent and Pending Cases at the ECJ on Direct Taxation

From November 12 to 14, 2009, our Institute organized a conference on the topic „Recent and Pending Cases at the ECJ on Direct Taxation“. At this conference, tax law scholars, experts and practitioners from 13 European countries presented pending cases at the European Court of Justice concerning direct taxation. Moreover, the national background of these cases was analyzed and discussed to detect possible infringements of the fundamental freedoms. The results of the conference are published in the book "ECJ – Recent Developments in Direct Taxation 2009".

Procedural Law and Constitutional Law

Together with the Institute for Austrian and European Public Law at the WU, we regularly hold a conference on procedural and constitutional law with a special emphasis on tax issues. This time the] conference was held from November 20 to 21, 2009 and dealt with legal protection against failure to act by public authorities.



Many experts from the WU and other Austrian universities as well as practitioners with scientific background contributed to the conference. A book containing all the papers will be published soon.

Tax Treaties from a Legal and Economic Perspective

From March 18 to 20, 2010, the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association) organized a conference on the topic "Tax Treaties from a Legal and Economic Perspective".

Almost 120 international tax experts, government representatives, scholars and practitioners identified and discussed similarities and differences in the two different areas of tax law. They compared issues that are similar and evaluated how solutions in one field could be used for the other. For this conference, written contributions were prepared which served as a basis for discussion during the conference and which have been published in a conference book.

Tax Treaties between China and Europe

The Institute for Austrian and International Tax Law together with the Peking University (PKU), the University of Hong Kong (HKU), and the Central University of Finance and Economics (CUFE) have strengthened their consistent and sustainable research cooperation and have built up a coordination network between Europe and the People's Republic of China that pursues various research projects. After a highly successful joint research project on China's tax treaty policy with European countries, published in the book on "EU-China Tax Treaties", the research partners have again cooperated in the research project on "Recent Trends in Tax Policy in Europe and China". They identified differences and similarities in tax policy in Europe and China and have tried to find the underlying reasons and explanations for these differences. The project results were presented at the "EU-China Tax Forum" in Vienna from July 6 to 7, 2010.

Both projects were mainly funded by Eurasia-Pacific Uninet.

The Impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties

From July 8 to 10, 2010, our Institute organized a conference on the topic "The Impact of the OECD and the UN Model Conventions on Bilateral Tax Treaties". International tax law experts, scholars and practitioners from more than 40 developed and developing countries participated in the conference and illustrated the extent to which the bilateral tax treaties concluded by the different countries abide by the OECD and the UN Model Conventions. Particularly, these studies focused on determining why bilateral treaties deviate from those models. 40 National Reports covering all crucial articles of the model conventions served as a basis for discussion and will be published in a conference book.



Encouraging Global Trade: Lessons Learned From a Review of VAT/GST Systems Worldwide

From September 9 to 11, 2010, the Institute for Austrian and International Tax Law together with PriceWaterhouseCoopers organized a conference in Rust (Austria) on "The Future of Indirect Taxation: Recent Trends in VAT and GST Systems around the World – a Global Comparison". Leading experts on VAT/GST from government, international organizations, business and academia presented, compared, and discussed the different consumption tax regimes around the world. It is important for regulators and practitioners alike to develop their understanding of the various tax systems and how certain issues are solved under different regimes, in order to encourage international trade, allow legislators to learn from other consumption tax systems, and lay the groundwork for the removal of tax obstacles and related costs in global commerce.

Tax Law and Accounting

On April 16 and 17, 2010, the „Wiener Bilanzrechtstage“ were held at our university for the ninth 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 to attend and heard a number of very interesting lectures on the general topic "Valuation in volatile times".

Wolfgang Gassner Memorial Lecture

On April 30, 2010, we held the sixth memorial lecture in honor of Prof. Wolfgang Gassner. Prof. Norbert Herzig (University of Cologne) gave a presentation on "The Future of Group Taxation". This lecture was followed by a discussion of this topic led by Prof. Claus Staringer.

17th Viennese Symposium on International Tax Law "Exchange of Information"

On June 18, 2010, the 17th Viennese Symposium on International Tax Law was organized by our Institute. In cooperation with colleagues from other universities (Prof. Klaus-Dieter Drüen, University of Dusseldorf, Prof. Gerald Toifl, University of Salzburg, Prof. Georg Kofler, University of Linz, Prof. Michael Tumpel, University of Linz), the research staff of our Institute presented the results of their research on the topic "International exchange of information in tax matters". The lectures held at the symposium will be published in a book.

OECD Archives

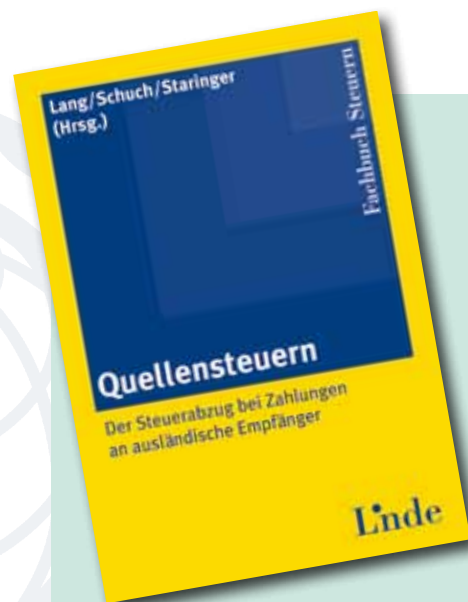
For researchers in tax treaty law, the minutes and other documents of the OEEC and OECD committees at the time the OECD Model Convention was drafted provide a lot of valuable information about the intention of the drafters. So far, these documents were available only in Paris or Florence where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada and the University of Piacenza. Together, we have photocopied, scanned and digitalized these documents and put them on the internet, in order to make them available to researchers all over the globe.



Research Projects

In the academic year 2009/10, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, the Jubilee Fund of the City of Vienna, Eurasia Pacific Uninet, European Science Foundation and the Association of Austrian Cities and Towns.

- *The impact of the CCCTB on Austrian business taxation*
- *International Information Exchange and Mutual Assistance in Tax Matters*
- *Austrian Double Tax Treaties Concluded with Central Eastern European Countries*
- *Database of historical materials on double tax treaties (in cooperation with the OECD, IBFD, Catholic University of Piacenza, IFA Canada and Canadian Tax Foundation)*
- *Comprehensive legal analysis of Chinese tax treaties concluded with European countries*
- *ESF Exploratory Workshop on Horizontal Tax Coordination within the EU and Within States*



EURYI Award Research for ESF

Since 2005, Prof. Pasquale Pistone has carried out for the European Science Foundation a five-year research project on "The Impact of European Law on Third Countries in the Field of Direct Taxation" at our Institute. After a book was published in 2008, a second book has been coordinated by Prof. Pistone with a group of LL.M. students in order to maximize scientific dissemination among young researchers. In addition, several articles have also been published as part of this project and several lectures and presentations were held all around the world. Since 2008, the members of this research project are working together with those involved in the interdisciplinary research carried out as one of the main pillars of the Special Research Group on International Tax Coordination. Among other things, Prof. Pasquale Pistone has developed Model Tax Conventions for Latin America, presented in February 2010 at the 25th Conference of the Latin American Institute for Tax Law, held in Cartagena (Colombia) and is now working on the second half of this research project, to be ended in 2012.





Publications in the Academic Year 2009/2010



Prof. Michael Lang

1. Körperschaftsteuergesetz Kommentar (with Josef Schuch, Claus Staringer) (eds.), Linde, Vienna, 2009.
2. Das verfassungsgerichtliche Verfahren in Steuersachen (with Michael Holoubek) (eds.), Linde, Vienna, 2009.
3. Mitarbeiterbeteiligungen im Unternehmens- und Steuerrecht (with Romuald Bertl, Eva Eberhartinger, Anton Egger, Susanne Kalss, Christian Nowotny, Christian Riegler, Josef Schuch, Claus Staringer) (eds.), Linde, Vienna, 2009.
4. Recent Tax Treaty Developments around the Globe, Linde, Vienna, 2009.
5. Value Added Tax and Direct Taxation: Similarities and Differences (with Peter Melz, Eleonor Kristoffersson), IBFD, Amsterdam 2009.
6. Recent Case Law of the ECJ in Direct Taxation: Trends, Tensions and Contradictions , EC Tax Review 2009, 98.
7. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2009, 449.
8. Abgabengesetzgebung durch die Gemeinde, ÖStZ 2009, 273.
9. Recent Case Law of the ECJ in Direct Taxation: Trends, Tensions and Contradictions , EC Tax Review 2009, 98.
10. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2009, 637.
11. Beteiligungen im Privatvermögen: Die Besteuerung des Wegzugs aus Österreich und Deutschland in die Schweiz, in: Michael Beusch (eds.), Entwicklungen im Steuerrecht 2009 Urteile – Aktuelle Themen – Hintergründe, Schulthess, Zurich, 2009, 463.
12. Die Grenzen steuerlicher Gestaltung in der Österreichischen Rechtsprechung (with Christian Massoner) in: Lang/Schuch/Staringer (eds.), Die Grenzen steuerlicher Gestaltung in der Österreichischen Rechtsprechung, Linde, Vienna, 2009, 15.
13. Is There a Need for a European Court of Taxation, in: Nykiel (eds.), Taxpayer Protection in Europe, Oficyna, Warszawa, 2009, 76.
14. Zum Seminar G: Verbietet das Gemeinschaftsrecht die Erhebung von Quellensteuern?, IStR 2009, 539.
15. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2009, 1001.
16. Selectivity as a Criterion to Determine Whether a Tax Measure Constitutes State Aid, in: Pasquale Pistone (ed.), Legal Remedies in European Tax Law, IBFD 2009, 269.
17. Treaty Override und Gemeinschaftsrecht, in: Lehner (ed.), Reden zum Andenken an Klaus Vogel, Beck, Munich, 2010, 59.
18. Beschlussrechtsabgaben der Gemeinden als regional selektive Beihilfen?, in: Jabloner/Lucius/Schramm (eds.), Theorie und Praxis des Wirtschaftsrechts,(FS Laurer), Springer, Vienna, 2009, 521.
19. Der Sitz der Rechtswidrigkeit, in: Holoubek/Lang (eds.), Das Verfassungsgerichtliche Verfahren in Steuersachen Linde, Vienna, 2010, 269.
20. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), ecolex 2010, 98.
21. Recent Case Law of the ECJ in Direct Taxation: Trends, Tensions, and Contradictions, International Taxation 2010, 439.
22. Qualifikations- und Zurechnungskonflikte im DBA-Recht, IStR 2010, 114.
23. Leistungen nach § 29 Z 3 EStG – Die Gefahr der Uferlosigkeit des Einkommensbegriffs, SWK 2010, 449.
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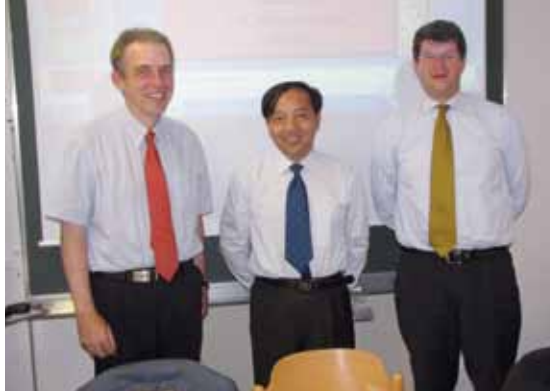
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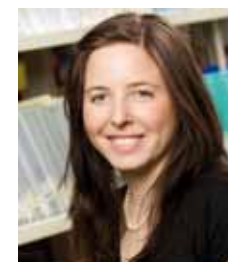
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Katharina Kubik

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2. Tagungsbericht zum IFA-Kongress 2009 in Vancouver – Teil 1,2,3 (with Anna Bauer, Kasper Dziurdz, Thomas Ecker, Franz Koppensteiner, Mario Leistentritt, Karin Simader, Birgit Stürzlinger, Elisabeth Titz), ÖStZ 2009, 2010.
3. Direkte Steuern, (with Bernhard Canete), in Eilmansberger/Herzig (eds.) Jahrbuch Europarecht, NWV, Vienna, 2009, 313.
4. The taxation of trusts from an Austrian perspective, in Danon (ed.), Taxation of Trusts in Civil Law Jurisdictions, forthcoming.



Christoph Marchgraber

1. Zuordnung von Kursverlusten zu Zinserträgen, VwGH 2.9.2009, 2008/15/0043, ecolex 2009, 994.
2. Zuschreibung von Beteiligungen – Eine Frage für den EuGH (with Elisabeth Titz), ÖStZ 2009, 560.
3. Zuschreibung nach § 6 Z 13 EStG bei Beteiligungen (Umgründung nach Art III UmgrStG), UFS 21.8.2009, RV/0825-K/07, ecolex 2010, 90.
4. Ist eine Autobahnvignette ein „angemessenes“ Weihnachtsgeschenk?, UFS 27.10.2009, RV/0210-G/07, ecolex 2010, 188.
5. Gemischte Zuwendungen im StiftEG und verfassungsrechtliche Bedenken gegen die Bewertung, UFS 28.9.2009, RV/0568-I/09, ecolex 2010, 191.
6. Steuerliche Forschungsförderung im Lichte des Unionsrechts, ZfHR 2010, 47.
7. Werbungskostenabzug für leerstehende Wohnungen, UFS 4.12.2009, RV/0469-F/07, ecolex 2010, 293.



8. „Dritteinkünfte“ aus nichtselbständiger Arbeit, UFS 7.1.2010, RV/0704-L/08, ecolex 2010, 296.
9. Grenzüberschreitende Nutzungseinlagen auf dem Prüfstand des EuGH, EuGH 21.1.2010, C-311/08, SGI, ecolex 2010, 390.
10. Mitarbeiter-Stock-Options: Von Wirtschaftsgütern, steuerlich unerheblichen Chancen und geldwerten Vorteilen (with Martin Eckerstorfer), ÖStZ 2010, 201.
11. Die „Vorlagepflicht“ von Privatstiftungen, UFS 29.3.2010, RV/0443-S/04, ecolex 2010, 494.
12. SWI-Jahrestagung: Ausschüttung aus dänischer Privatstiftung, SWI 2010, 325.
13. Einkünftezurechnung bei zwischengeschalteter liechtensteinischer Handelsanstalt, ecolex 2010, forthcoming.



Christian Massoner

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2. Die wesentliche Änderung der Gesellschafterstruktur beim Mantelkauf, VwGH 18.12.2008, 2007/15/0090, ecolex 2009, 357.
3. Die Gemeinschaftsrechtliche Verpflichtung zur Anrechnung von Quellensteuern im Ansässigkeitsstaat (with Pasquale Pistone), in Lang/Schuch/Staringer (eds.), Quellensteuern – Der Steuerabzug bei Zahlungen an ausländische Empfänger, Linde, Vienna, 2010, 133.
4. Methods to Avoid Double Taxation (Art. 23) (with Liu Miao/Yang Huifang), in Lang/Liu/Tang (eds.), Europe-China Tax Treaties, Kluwer, 2010, 205.



Elisabeth Pamperl

1. Kein AfA-Abzug beim Vorbehaltsfruchtgenussberechtigten mangels wirtschaftlichen Eigentums, UFS 12.4.2010, RV/0591-K/08, ecolex 2010, forthcoming.
2. Besteuerung von Zinserträgen zwischen unverbundenen Unternehmen im Quellenstaat, SWI 2010, forthcoming.



Lisa Paterno

1. Die Haftung des Abzugsverpflichteten (with Oliver-Christoph Günther), in Lang/Schuch/Staringer (eds.), Quellensteuern – Der Steuerabzug bei Zahlungen an ausländische Empfänger, Linde, Vienna, 2010, 189.



2. Kein Verlustvortragsübergang auf den Vermächtnisnehmer? UFS 7. 7. 2009, RV/1333-L/08, ecolex 2009, 91.
3. National Report Austria (with Nicole Tüchler), in Lang/Pistone/Schuch/Staringer (eds.), *Procedural Law in the Context of Community Law and Domestic Law*, Kluwer, forthcoming.
4. Individualrechtsschutz im Beihilfeaufsichtsverfahren: Neue Tendenzen in der Rechtsprechung der europäischen Gerichte, in Jaeger/Rumersdorfer (eds.), *Jahrbuch Beihilferecht NWV*, Wien, 2010, 449.



Johannes Prillinger

1. Hausverlosung und Rechtsverkehrssteuern, ecolex 2009, 799.
2. Wann führen Steuerrückstände zum Ausschluss vom Vergabeverfahren? VwGH 22.4.2009, 2007/04/0141, ecolex 2009, 803.
3. GrEst-Bemessung bei Anwachsung nach § 142 UGB, VwGH 29.1.2009, 2008/16/0126, ecolex 2009, 712.
4. Vorsteuerabzug für Photovoltaikanlage? UFS 28.5.2009, RV/0254-L/07, ecolex 2009, 1093.
5. BFH-Rechtsprechungsübersicht, ecolex 2010, 398.



Karin Simader

1. Zeitpunkt der Verlagerung des Mittelpunkts der Lebensinteressen bei Auslandsentsendung, UFS 29.7.2009, RV/0582-W/09, ecolex 2009, 805.
2. Zur Abzugsfähigkeit von Krankenversicherungsbeiträgen innerhalb der Gemeinschaft: Urteil des EuGH in der Rs. Rüffler, SWI 2009, 499.
3. Tagungsbericht zum IFA-Kongress 2009 in Vancouver (with Anna Bauer, Kasper Dziurdz, Thomas Ecker, Katharina Kubik, Mario Leistentritt, Franz Koppensteiner, Birgit Stürzlinger und Elisabeth Titz), parts 1-3, ÖStZ 2009, 2010.
4. Dienstleistungsfreiheit erfordert Nachweis der Staatsangehörigkeit eines EU-Mitgliedstaats, VwGH 4.3.2009, 2008/15/0275, ecolex 2010, 86.
5. Quellensteuer, Missbrauch und Amtshilfe in EG und EWR, EuGH 19.11.2009, C-540/07, ecolex 2010, 88.
6. SWI-Jahrestagung: Zurechnung von Gewinnausschüttungen im Anwendungsbereich der Mutter-Tochter Richtlinie, SWI 2010, 70.

7. Withholding taxes and the effectiveness of fiscal supervision and tax collection, *Bulletin for International Taxation* 2010, 115.
8. Die Zulässigkeit der Erhebung von Quellensteuern aus gemeinschaftsrechtlicher Sicht, in Lang/Schuch/Staringer (eds.), *Quellensteuern – Der Steuerabzug bei Zahlungen an ausländische Empfänger*, Linde, Vienna, 2010, 13.
9. Direkte Steuern (with Veronika Daurer), in Eilmansberger/Herzig (eds.), *Jahrbuch Europarecht*, NWV, Vienna, 2010, 307.
10. Artistes and Sportsmen (Art. 17 OECD Model) (with Jiguang Zhai), in Lang/Liu/Tang (eds.) & Günther/Cao (ass. eds.), *Europe-China Tax Treaties*, Kluwer, 2010, 187.
11. Doppelansässigkeit bei natürlichen Personen und Gemeinschaftsrecht, SWI 2010, 313.
12. Justifying restrictions on the free movement of capital under the rule of reason in third-country relationships: anti-abuse, harmful tax competition, effectiveness of fiscal supervision and tax collection (with Veronika Daurer), in Heidenbauer/Stürzlinger (eds.), *The EU's external dimension in direct tax matters*, Linde, Vienna, 185.
13. Die Bedeutung der internationalen Amtshilfe in Steuer-sachen in der Rechtsprechung des EuGH zu den Grundfreiheiten, in Lang/Schuch/Staringer (eds.), *Internationale Amtshilfe in Steuersachen*, Linde, Vienna, forthcoming.



Karoline Spies

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Marlies Steindl

1. Ursächlicher Zusammenhang von Werbungskosten und Einnahmen: Kosten für „Einzel Selbsterfahrung“ abzugsfähig, UFS 3. 2. 2010, RV/0992-L/08, ecolex 2010, 393.
2. Besteuerung von (Outbound) Portfoliodividenden auf dem Prüfstand des EuGH, EuGH 3.6.2010, C-487/08, Kommission/Spanien, ecolex 2010, forthcoming.



Theresa Stradinger

1. Sachbezug bei Privatnutzung eines dienstgebereigenen Fahrzeugs, UFS 14.1.2010, RV/3923-W/08, ecolex 2010, 106.
2. Die Ermittlung eines Fremdvergleichspreises bei konzerninternen Finanzierungen in der Praxis, CFO aktuell, 2010, 12.
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Birgit Stürzlinger

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3. SWI-Jahrestagung: Aufteilung der Standortvorteile bei Produktionsverlagerung, SWI 2010, 7.
4. Business Restructurings: Ertragsbesteuerung grenzüberschreitender Strukturänderungen zwischen verbundenen Unternehmen, forthcoming.



Dr. Mario Tenore

1. Taxation of Dividends: A comparison of selected issues under Art. 10 OECD MC and the the Parent-Subsidiary Directive, Intertax, 2010, 222 (Peer reviewed publication).
2. Taxation of Cross-border dividends in the European Union from Past to Future, EC Tax Review, Kluwer Law, 2010, 74.



3. L'utilizzo dei bilanci esteri ai fini della determinazione del reddito imponibile delle società estere con sede in Italia, in *Rassegna tributaria*, n. 6 (novembre-dicembre) 2009, 1733.
4. The scope for "Consistent Interpretation" in the Area of Dividend Taxation, in *Legal Remedies in European Tax Law* (Pasquale Pistone, ed.), IBFD, Amsterdam, 2009, 27.
5. Italian National Report, Residence of Companies Under Tax Treaties and EC Law (Ed. Maisto, G.), IBFD, 2009, 519.
6. Italian National Report, in Lang/Pistone/Schuch/Staringer (eds.), *Procedural Rules in Tax Law in the Context of Community Law and Domestic Law*, Kluwer, Leiden, forthcoming.
7. Neutralidad e imposición de las rentas pasivas, in Mazz/Pistone (eds.), *Modelo Latinoamericano de Convenio de Doble imposición*, Fundación de Cultura Universitaria, Montevideo, 2010, 127.
8. Rentas del trabajo dependiente, pensiones y rentas de la actividad artística y deportiva en el Modelo Latinoamericano, in Mazz/Pistone (eds.), *Modelo Latinoamericano de Convenio de Doble imposición*, Fundación de Cultura Universitaria, Montevideo, 2010, 155.



Elisabeth Titz

1. VwGH: Keine Identität der Gründe für Zuschreibung erforderlich, *ecolex* 2009, 710.
2. Ansässigkeitsbescheinigung als (unabdingbare) Voraussetzung für Entlastung an der Quelle?, *ecolex* 2009, 804.
3. Steuerabzug bei Promotion für ein Getränk, *SWI* 2010, 101.
4. Zuschreibung von Beteiligungen – Eine Frage für den EuGH? (with Christoph Marchgraber), *ÖStZ* 2009, 560.
5. Die Durchführung der DBA-rechtlichen Quellensteuerreduktion, in Lang/Schuch/Staringer (eds.) *Quellensteuern - Der Steuerabzug bei Zahlungen an ausländische Empfänger* (2009), 155.
6. VwGH: Keine Identität der Gründe für Zuschreibung erforderlich, *ecolex* 2009, 710.
7. Ansässigkeitsbescheinigung als (unabdingbare) Voraussetzung für Entlastung an der Quelle?, *ecolex* 2009, 804.
8. Steuerabzug bei Promotion für ein Getränk, *SWI* 2010, 101.



Nicole Tüchler

1. Die Quellensteuerfreiheit nach der Mutter-Tochter-Richtlinie und der Zinsen/Lizenzgebühren-Richtlinie (with Claus Staringer), in Lang/Schuch/Staringer (eds.), *Quellensteuern – Der Steuerabzug bei Zahlungen an ausländische Empfänger*, Linde, Vienna, 281.
2. National Report Austria (with Lisa Paterno), in Lang/Pistone/Schuch/Staringer (eds.), *Procedural Rules in Tax Law in the Context of Community Law and Domestic Law*, Kluwer, Leiden, forthcoming.
3. *SWI* Jahrestagung 2009: Grenzbesteuerung bei Anteilstausch, *SWI* 2010, forthcoming.
4. Veräußerung oder Verzicht auf eine Kaufoption eines Leasingvertrags, VwGH 28.05.2009, 2007/15/0200, *ecolex* 2009, 802.



Doctoral Studies

Only a few doctoral candidates are admitted to our Institute every year. It usually takes these candidates two to four years to complete their doctoral theses. In the academic year 2009/2010, five doctoral theses were approved at our Institute.

Recently approved doctoral theses:

- Dr. Patricia Brandstetter; *The Substantive Scope of Double Tax Treaties – A Study of Article 2 of the OECD Model Conventions*
- Dr. Daniela Hohenwarter-Mayr, *Die Verlustverwertung im Konzern*
- Dr. Franz Koppensteiner; *Das ‚Welthandelsgericht‘ als Forum zur Beilegung von Streitigkeiten im Bereich der direkten Besteuerung im Vergleich zu anderen Direktsteuerverfahren*
- Dr. Marie-Ann Mamut; *Konkurrentenschutz im Abgabenrecht*
- Dr. Patrick Plansky; *Die Zurechnung von Gewinnen zu Betriebsstätten im Recht der Doppelbesteuerungsabkommen*

Academic Awards

We are very proud that members of our Institute received academic awards in the academic year 2009/2010: Dr. Daniela Hohenwarter-Mayr received the Wolfgang Gassner Wissenschafts-Preis, the European Academic Tax Thesis Award 2010, the TEI-Award, the Wolf Theiss-Award and the Mitchell B. Carroll Prize (honorable mention) for her doctoral thesis „Die Verlustverwertung im Konzern“. Dr. Gernot Ressler received the Stephan Koren-Preis and the Rudolf Sallinger-Preis for his doctoral thesis „Die Unterkapitalisierung im Körperschaftsteuerrecht“. Dr. Michael Schilcher received the Wolfgang Gassner Förderpreis for his doctoral thesis „Mitwirkungspflichten des Steuerpflichtigen und ihre Grenzen unter besonderer Berücksichtigung der erhöhten Mitwirkungspflicht bei Auslandsachverhalten“. Patrick Weninger received the Rudolf Sallinger-Preis for his doctoral thesis „Formulary Apportionment of Corporate Group Income to the EU Member States“. Elke Aumayr, Veronika Daurer, Katharina Kubik and Elisabeth Titz received the „TEI-Award“ (Tax Executive International Award) together with the Research Award of our University for their excellent publications. The „Seminar on International Tax Law“, held by Prof. Helmut Loukota and Kasper Dziurdz, was recognized for excellence in teaching. Martina Gruber received the „Talenta-Award“ and Marlies Steindl the „Förderpreis der Dr. Maria-Schaumayer-Stiftung“.

Prof. Michael Lang was awarded an honorary doctorate from the University of Uppsala in Sweden. The University of Uppsala is the oldest university in Scandinavia.





Tax Lunch Talks

In the academic year of 2009/10, we organized "Tax Lunch Talks". These events aim at encouraging interaction and cooperation between the research staff of the Institute and the LL.M. students. These regular meetings begin with a short lecture by an LL.M. student on recent developments in tax law in his or her home country. This talk is followed by a small lunch reception, so that the LL.M. students and the researchers have an opportunity to get in touch with one another on a more informal basis. This experiment – combining a professional and a social event at lunch time – was highly appreciated by researchers and LL.M. students alike and we will be continuing it in the future.

Speakers and Topics of the Tax Lunch Talks

- Anand Kedia: *Withholding Taxes in India*
- Dante Sanguinetti: *Permanent Establishment – Ruling Cases in Peru and Chile*
- Jana Alfery: *Czech Tax Law and the Recent Changes in the Income Tax Law*
- Armando Aguirre: *Consolidation Tax Regime in Mexico*
- Luca Formica: *The Introduction of New CFC Rules in Italy*
- Laura Busato Prieto: *Recent Developments / Changes in Spanish Taxes*





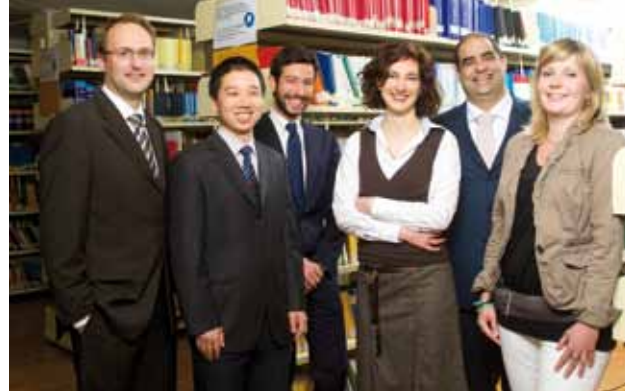
Round Tables

In our regularly organized round tables the professors as well as the assistants and our guest researchers have the opportunity to discuss their latest research projects. These discussions serve to facilitate the exchange of knowledge and experience among our research staff.

Speakers and Topics of our Round Tables

- Malgorzata Sek: *Place of Taxation in the Common System of Value Added Tax: European Community Rules on the Place of Value Added Tax Taxable Transactions as an Instrument of Separating Member States' Tax Jurisdictions*
- Liu Miao: *Satisfying the Tax-Neutral Cross-Border M&A in a Globalizing World*
- Prof. Neil Buchanan: *What Do We Owe Future Generations?*
- Martina Gruber: *Die Missbrauchsbestimmung der Fusionsrichtlinie und dessen Umsetzung in Österreich*
- Christoph Marchgraber, Elisabeth Titz: *Zuschreibung nur bei Identität der Gründe – Eine Frage für den EuGH?*
- Joao Felix Pinto Nogueira: *Abuse of Fundamental Freedoms in Direct Taxation*

- Sanne Neve Damgaard: *Cross-Border Restructuring with Succession in Civil Law and Tax Law – Types of Transactions and Types of Companies*
- Christoph Marchgraber: *Steuerliche Forschungsförderung im Lichte des Gemeinschaftsrechts*
- Moot Court Team: *European Tax Moot Court*
- Veronika Daurer, Karin Simader: *Beitrag zum Jahrbuch Europarecht (Direkte Steuern)*
- Dr. Mario Tenore: *Taxation of Dividends: A Comparison of Selected Issues under Article 10 OECD MC and the Parent-Subsidiary Directive*
- Alex He Junwei: *Income Tax Differences between Financial Derivatives and Traditional Financial Instruments*
- Martin Eckerstorfer, Christoph Marchgraber: *Mitarbeiter-Stock-Options: Von Wirtschaftsgütern, steuerlich unerheblichen Chancen und geldwerten Vorteilen*
- Moot Court Team: *BFH Moot Court*
- Daniel Smit: *Association and Partnership Agreement*
- Rita Szudoczky: *The Discrimination and the Restriction Standard under the Fundamental Freedoms as Applied to National Measures*
- Prof. Pasquale Pistone, Martina Gruber: *Verweigerungsmöglichkeiten der Amtshilfe nach Art 26 OECD-MA*
- Attilio de Pisapia: *Towards a Common Interpretation of Beneficial Ownership in DTCS*
- Marcin Jamroz: *Steuerliche Strukturierung wirtschaftlicher Aktivitäten österreichischer Unternehmen in Polen*
- Veronika Daurer: *Die Grenzgängereigenschaft bei Drittstaatsentsendungen*
- Elke Aumayr: *Der Umfang des Informationsaustausches nach Art 26 OECD-MA*
- Martina Gruber: *Möglichkeiten zur Verweigerung der Amtshilfe nach Art 26 OECD-MA*
- Lisa Paterno: *The Charlotte Cuno Case: 'State Aids' from a US Perspective*
- Elena Variychuk: *Thin Capitalisation Issues in the Light of Art. 24 OECD Model Convention: Russian Experience*
- Nicole Tüchler: *Art 27 OECD-MA – Amtshilfe bei der Vollstreckung von Steuern*
- Marlies Steindl: *§ 94a Austrian ITA and Tax-Avoidance: Do the Substance Criteria Picture Economic Reality*
- André Lareau: *The Hidden Impacts of some Canadian Tools to Fight Tax Evasion: The Tax Information Exchange Agreement and the Voluntary Disclosure Programme*
- Oliver-Christoph Günther, Peter Csoklich: *Visiting Academics in Double Taxation Conventions*



Incoming Foreign Researchers

High-level research is only possible if close links to the international scientific community are established. The Institute for Austrian and International Tax Law therefore tries to invite as many excellent foreign researchers as possible to cooperate with us on our research projects. In our regular program we had four visiting professors from abroad in the academic year 2009/10, in our LL.M. program in International Tax Law about 40 during the entire academic year. Many of these are also involved in our research projects.

One of our visiting professors was Charles H. Gustafson, Professor at Georgetown University Law Center, Washington D.C., who spent six weeks at our Institute as a PwC Visiting Professor. He is an expert in international tax law and also focuses on U.S. tax law. During his stay in Vienna he presented an inaugural lecture on "U.S. Tax Treaty Policy – Recent Trends and a Look at the Future" and a Tax Library Tax on "Changes to the U.S. system". In addition, he discussed various issues of international tax law with members of the Institute during round table presentations.

Since September 2009, Dr Joao Felix Pinto Nogueira (Santiago de Compostela's Law School, Spain) is researching on his projects on EU law in Vienna and furthermore contributes intensively to our conferences and round table discussions. From September to November 2009, Sanne Neve Damgaard, Ph.D. candidate from Denmark, visited our Institute.

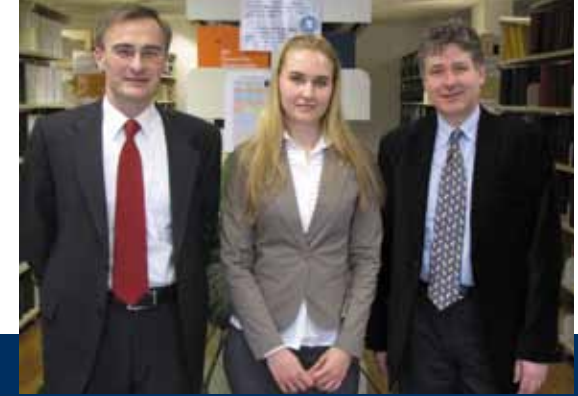
In May 2010, Dr Marcin Jamrozy, Assistant Professor at Warsaw School of Economics, Poland, visited our Institute. He gave a lecture on "Tax-Planning under Polish Double Tax Treaties" in our Tax Library Talk series and held a workshop as well.

Dr Dirk Schmidtman, research associate at Heinrich-Heine Universität Düsseldorf, worked in Vienna from April until July 2010. He focused on the Austrian Group Taxation Regime in the light of the recent developments in Germany. Since December 2009 Su Jian from CUF (Central University of Finance and Economics), China is working at our Institute. From November 2009 to February 2010 He Junwei came for research purposes to Vienna as well. In the period from March to May 2010 Attilio de Pisapia (University Salerno, Italy) visited our Institute to research on "Beneficial Ownership". In March 2010, Mathias Benedict Knittel from Germany and Ilija Vukevic from Montenegro did

a short research-stay at our Institute. From September 2010 to September 2011 Emrah Ferhatoglu from Eskisehir Osmangazi Üniversitesi, Turkey, is doing research in Vienna on Settlement Disputes in Turkish Tax Treaty Law. From July 9 to August 6, 2010, we were glad to welcome Claudio La Valva for his research on "The right to a fair trial in tax proceeding." Furthermore Dorthe Bauer (Germany) Svetislav Kostic (Serbia), Zhang Jingping (China), Michael Palaras (Greece), and Dragos Paun (Romania) visited our Institute in the summer months for research purposes.

We are also grateful that Professor J. Clifton Fleming was awarded the WU-Fulbright Visiting Professor for the academic year 2010/11 and that we can welcome him for his research and teaching stay in February 2011.





Ernst Mach Grants

The Austrian Exchange Service (ÖAD) and the Academic Cooperation and Mobility Unit (ACM) on behalf of and financed by the Federal Ministry of Education, Science and Culture (BMBWK) awarded Ernst Mach Grants to graduates from all countries for a research period (one to nine months) in Austria. Since October 2009, the Institute for Austrian and International Tax Law is hosting Ernst Mach Fellows who are doing research in international tax law. They are involved in our conferences and discuss their research projects with us:



- Rita Szudoczky, Netherlands, "The relationship of different sources of EC law in the field of direct taxation: primary and secondary EC law, fundamental freedoms and state aid rules"
- Liu Miao, China, "A study on Double taxation of Income in Multinational Mergers and Acquisitions"
- Karolina Tetlak, Poland, "Taxation of international sportsmen participating in major sporting events./ research on the UEFA championships and other major sporting events in Europe"
- Jeanette Calleja Borg, Malta, "Cross-border group loss relief in the EU"
- Mandy Gabriel, Netherlands, "Social exemptions under EU VAT legislation – Definitions, applicability, implementation and effectiveness of the social exemptions in VAT"
- Christina Fatourou, Greece, "The retroactive effect of the laws in the Tax Law"
- Thomas Dubut, France, "The 'Balanced-Allocation' Concept in ECJ Case-Law: Analysis and Impact on Domestic Tax Law"
- Peter Hongler, Schweiz, „Hybride Finanzierungsinstrumente im Steuerrecht“"

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 Union law and international tax law, so that they can return home and contribute to the academic efforts in tax law there. RAIFFEISEN INTERNATIONAL granted a Research Fellowship in European and International Tax Law with a special emphasis on CEE Tax Law for the second time. This Fellowship was awarded to Elena Variychuk from Russia. Since February 2010, she has been involved in research activities at our Institute and she will stay for a full year.



Outgoing Researchers

Prof. Michael Lang gave lectures at the University of Sao Paulo (USP), Democritus University of Thrace, Uppsala University and the University of Neuchâtel, at the University of Oxford, Bocconi University (Milan), three lectures at the Universities of Leuven and Tilburg, and at Peking University (Beijing). Moreover, Prof. Michael Lang held speeches at conferences in Warsaw, Mumbai, and Milan. At the annual Congress of the International Fiscal Association (IFA) in Rome, he chaired a seminar on state aid and taxation.

Prof. Josef Schuch gave lectures at the Ph.D. Program at the Center for Doctoral Studies in Business of the University of Mannheim, and held speeches at conferences in Brussels, Cyprus and Prague.



Prof. Pasquale Pistone gave lectures at the Universities of Bari (Italy), Bologna (Italy), Leiden (Netherlands), Leuven (Belgium), Naples (University Naples II, Italy), Neuchâtel (Switzerland), Palermo (Italy), as well as at the European Court of Justice. Furthermore, he was speaker at international conferences in Ekaterinburg (Russia), Lausanne (Switzerland), Luxembourg (University of Luxembourg), Malta, Milan (Italy), Oxford (United Kingdom), Paris (University Paris 1 Panthéon-Sorbonne) and held speeches at the Australian IFA Branch, at the 25th Conference of the Latin American Institute for Tax Law (Cartagena de Indias, Colombia) and at the Conference of the European Association of Tax Professors, held in Leuven (Belgium).

At the annual Congress of the International Fiscal Association (IFA) in Rome, he chaired a seminar on tax havens.

Visiting Professor

Prof. Michael Lang was Visiting Professor at Georgetown University Law Center, Washington DC.

Prof. Pasquale Pistone was Visiting Professor of European Tax Law at the Law Schools of the University of Lisbon (Portugal) and of the University of Melbourne (Australia), of Comparative International Tax Law at the Law School of the Monash University (Australia) and of Comparative Tax Law at the University of Paris 2 Panthéon-Assas (France).

Involvement in International Academic Institutions

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

Prof. Michael Lang is also a member of the OECD Advisory Group on the OECD Model Convention in Paris and of the EU Tax Task Force of CFE (Confédération Fiscale Européenne) and a member of the Scientific Advisory Council of the Deutsche Steuerjuristische Gesellschaft. He was chairman of the joint tax committee of the German, Swiss and Austrian Chambers of Accountants and is a Member of the Scientific Committee of the Centre for Research on Business Taxation (CERTI), Bocconi University Milan.

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

Prof. Pasquale Pistone is also a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation.



Book Series, Tax Journals

In the academic year 2009/2010, many books were written or edited by the professors and assistant professors of our Institute, most of which were published by the Linde, LexisNexis, Kluwer, Taxmann and Spiramus publishing houses. Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of "Series on International Taxation", presently made up of 57 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law which he founded 20 years ago. Prof. Josef Schuch is one of the editors of *ecolx*, a journal on business law and tax law. Prof. Pasquale Pistone is member of the editorial board of *Intertax*, *Diritto e Pratica Tributaria Internazionale* and of the *Russian Yearbook on International Tax Law*. Furthermore, he is also a member of the scientific board of the *Revista de direito tributario atual* (Brazil), *Revista de Finanças Públicas e Direito Fiscal* (Portugal) and of the *Monitural fiscalit internationale* (Romania). Furthermore, Prof. Michael Lang and Prof. Pasquale Pistone are among the members of the scientific board of the *Russian Yearbook on International Tax Law*, published for the first time in 2009. Prof. Michael Lang

and Prof. Pasquale Pistone are members of the board of editors of the *World Tax Journal*; Prof. Michael Lang is also editor-in-chief of the *Bulletin for International Taxation*.

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 all our students free of charge – with the support of the Linde publishing house – a guide about the content and organizational details of all the courses we offer. Eight years ago, we started to build up a database on our students, in order to give them as much information as possible, and to stay in touch with them after they graduate. In addition, we provide approximately 5,000 people with our electronic newsletter and send them our magazine *TAX LAW WU* on a quarterly basis, to give them information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures. We see it as our obligation to sup-

port our former students in their continuing education. Furthermore, the participation of practitioners is to the benefit of our regular students, since their questions usually touch on many relevant practical issues. We are happy that more and more former students are accepting our invitation to return to our Institute as often as possible. We especially appreciate the fact that many of our graduates have taken the time to participate in our seminars, conferences and symposiums, to listen to the presentations of our research results and to discuss them with us.

Tax and Ethics

This year we have also developed a series of lectures on the general topic "Tax and Ethics". The first three lectures generated a huge interest in the scientific community, tax administration and practitioners. Further lectures will follow in the upcoming academic year.

- Prof. Eleonor Kristoffersson, Schweden, *Transparenz und Steuergeheimnis*
- Prof. Erich Kirchler, Wien, *Vertrauen oder Macht?*
- Theo Poolen, Niederlande, *Horizontal Monitoring*



CEE Vienna International Tax Law Summer School

In July 2010, we organized a CEE Summer School on International Tax Law for the second time, which took place at our Institute. This program comprises a week of intensive work on scientific topics covering the practice of double tax treaties and European tax law, taught by professors and experienced research staff of our Institute. Renowned partners from the business community support the program. This year we could once again offer all selected participants free participation in the program. Receptions are organized to encourage contacts between students, lecturers and renowned partners from the business community.

Seminars for Practitioners

Tax Treaty Courses

We held seminars on tax treaty law (October 2009, July 2010), for the Academy of Public Accountants and the member firms of Horwath International Group. We shared our knowledge and experience with practitioners during courses lasting from three to six days, making use of the specialization of our research staff in international tax law. A tailor-made course also was offered for students from the University of Michigan.

ECJ Updates

Many researchers at our Institute specialize in ECJ case law. Four times a year, we offer an "update seminar" on ECJ case law in direct taxation and discuss recent ECJ judgments with practitioners.



Seminars in Cyprus

Prof. Josef Schuch led a delegation (Martin Eckstorfer, Karin Simader, Elisabeth Titz) of our Institute to Cyprus from October 8 to 9, 2009, where they lectured on "Recent Developments in European and International Tax Law". During the past years, our Institute, led by Prof. Wolfgang 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 often approached to give lectures on recent developments in European and international tax law in Cyprus and it will do so again in October 2010.

Helping Practitioners Search for Literature and Case Law

Our Institute houses the Research and Documentation Center for Tax Law. Many firms are members and make use of the support of the center's research staff, which is made up of excellent and very experienced students. They collect literature and case law on selected topics for the members, upon request. The membership fees are used for further improvement of the quality of our library.



Contacts with Academics and Practitioners from around the World

During the academic year 2009/10, we took many opportunities to show academics and practitioners all over the world that our research facilities are open to them. On June 7, 2010 we invited participants in OECD seminars for tax treaty negotiators to a cocktail reception at our Institute to show them the library and inform them about our research and teaching activities.



Tax Library Talks

We also want our Institute to be a place to get in touch with side issues of tax law. Within the format of "Tax Library Talks" we encourage discussions beyond our core fields of research and teaching. We often invite our international academic guests to speak about current issues of their home countries, topics they are passionate about or issues they are specialized in. Subsequent cocktail receptions allow our guests, students, alumni, practitioners and researchers to get in with one another touch by discussing and exchanging their views.

- Dr. Marcin Jamrozy, Polen: *Tax-Planning under Polish Double Tax Treaties*
- Prof. Luis Schoueri, Brasilien: *Investitionschancen für Unternehmen in Brasilien*
- Prof. Charles Gustafson, USA, Thomas Strobach, PwC: *USA-Austria: Cross Border Investments – Practical Impact of Recent US Tax Developments / Investment Income Taxation in Austria – Securing Tax Relief on US Withholding Tax*





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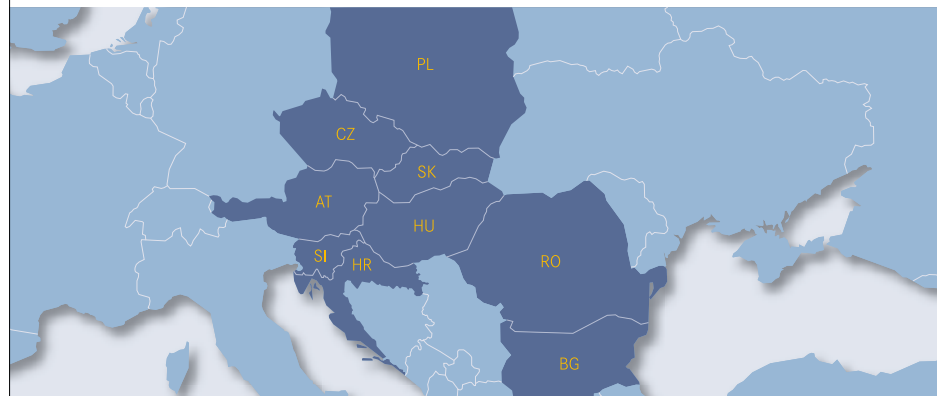
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