



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

Report of the Academic Activities

2010/11

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 2010/2011, which started on October 1, 2010 and ended on September 30, 2011. 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 2010/2011 were provided by external sources. We are grateful



Staff

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, international tax law and European tax law.

Professors:

Prof. Michael Lang
Prof. Josef Schuch
Prof. Claus Staringer
Prof. Pasquale Pistone
Prof. Alfred Storck

PwC-Visiting-Professor:

Prof. Yariv Brauner (from April 2011 until June 2011)

Fulbright Professor:


Prof. J. Clifton Fleming (from March 2011 until June 2011)

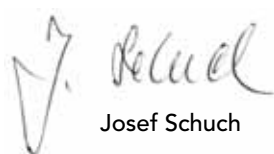
Administrative Director:

Maria Sitkovich-Wimmer

Research and Teaching Associates:

Elke Aumayr
Daniel Blum (from September 2011)
Katharina Daxkobler (from December 2010)
Veronika Daurer
Kasper Dziurdz
Thomas Ecker (until January 2011)
Martin Eckerstorfer


Michael Lang


Josef Schuch


Claus Staringer


Pasquale Pistone


Alfred Storck



Martina Gruber
Oliver-Christoph Günther
Meliha Hasanovic
Dr. Daniela Hohenwarter-Mayr
Ina Kerschner (from January 2011)
Christoph Marchgraber
Christian Massoner
Elisabeth Pamperl
Lisa Paterno
Sebastian Pfeiffer (from March 2011)
Johannes Prillinger (until December 2010)
Marion Scheuer (from August 2011)
Max Sedlacek (from May 2011)
Markus Seiler (from January 2011)
Karin Simader
Katharina Steininger (until December 2010)
Elisabeth Titz
Nicole Tüchler
Clemens Willvonseder

Research Project Associates:

Karoline Spies (Deloitte)
Marlies Steindl (PwC)
Theresa Stradinger (KPMG)



Adjunct Faculty:

Dr. Hans-Jürgen Aigner
Josef Bauer
Dr. Florian Brugger
Horst Bergmann
Dr. Eva Burgstaller
Bernhard Canete
Dr. Sabine Dommès
Prof. Ana Paula Dourado
Prof. Wolfgang Ellinger
Dr. Katharina Fürnsinn
Prof. Charles Gustafson
Sabine Heidenbauer
Prof. Pedro Herrera
Dr. Ines Hofbauer-Steffel
Matthias Hofstätter
Dr. Dimitar Hristov
Prof. Heinz Jirousek
Dr. Dieter Kischel
Dr. Katharina Kubik
Prof. Helmut Loukota
Dr. Walter Loukota
Roland Macho
Dr. Patrick Plansky
Dr. Gernot Ressler
Dr. Michael Schilcher
Christoph Schlager
Dr. Markus Stefaner
Dr. Birgit Stürzlinger
Dr. Franz Philipp Sutter
Prof. Walter Schwarzingger
Prof. Gerald Toifl
Prof. Werner Wiesner
Dr. Mario Züger

Research and Documentation Center:

Katharina Hebenstreit (until June 2010 / from February 2011)
Michaela Helmreich (until August 2011)
Ina Kerschner (until December 2010)
Petra Koch (from August 2011)
Katharina Kreuz (until January 2011)
Dominik Pflug (until June 2011)
Nadine Pollak (until July 2011)
Barbara Roßnagl (from September 2011)

Tutors:

David Eisendle (until July 2011)
Katrín Fuchs (until January 2011)
Bernhard Gschwandtner (July 2011)
Sabine Jax (from February 2011 until July 2011)
Sabrina Konrad (until January 2011)
Andreas Mitterlehner (until July 2011)
Barbara Roßnagl (until July 2011)
Phillip Haas (from September 2011)
Karin Hellmer (from September 2011)
Bernhard Oreschnik (from September 2011)
Veronika Schöfbeck (from September 2011)
Thomas Theurer (from September 2011)
Viktoria Wöhrer (from September 2011)

Research Fellows:

Elena Variychuk (until January 2011)

Administrative Staff:

Gabriele Bergmann
Astrid Mathias
Bojana Makuljevic (from July 2011)
Renée Pestuka
Erika Reinprecht (until July 2011)
Elisabeth Rossek
Diana Strobl (until February 2011)
Christine Wiesinger (from February 2011)
Petra Zaussinger (until September 2010 / from February 2011)

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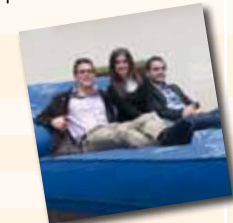
Special Activities 2010/2011

Date	Format, Title	Lecturer	Page
01/10/2010	Defensio: "Business Restructurings"	Dr. Birgit Stürzlinger	36
11/10/2010	Tax and Ethics "Steuer-moral und Legistik"	Prof. Karl Bruckner, Prof. Michael Lang, Dr. Eleonore Maier-Dietrich, Dr. Anton Matzinger, Heinrich Treer	42
12/10/2010	Update on Recent ECJ Case Law	Prof. Michael Lang, Karin Simader, Marlies Steindl, Katharina Steininger	43
12/10/2010	Round Table "Fremdfinanzierter Beteiligungserwerb nach dem Entwurf des Betrugsbekämpfungsgesetzes 2010"	Christoph Marchgraber	38
13/10/2010	Semester Opening		14
15/10/2010	Klaus Vogel Lecture "Is Ownership Always Beneficial?"	Prof. Philip Baker, Dr. Richard Collier	16
17/10/2010	Alumni Reunion of LL.M. Program in International Tax Law		18
18/10/2010	PwC-WU-Seminar "Recent Developments with regard to the Seat of Companies in the light of the Changes in the OECD-Commentary on the Tie-breaker Provision in the OECD-Model Convention (Art. 4 para. 3)" "The Growing Importance of VAT – The Biggest Private-Public Partnership"	Prof. Roland Brandsma, Ine Lejeune	12
21/10/2010	Jean Monnet Round Table "VAT/GST and Group Companies"	Andrea Parolini	38
29/10/2010	Round Table "The Role of General Anti-Tax Avoidance Rules"	Julie Cassidy	38
03/11/2010	KPMG-WU-Workshop "Aktuelle Fragen der Konzernfinanzierung"	Rainer Götz, Christoph Marchgraber	14
04/11/2010	Tax Lunch Talk "Regulations in the Field of Taxation of Self-Employment Income and Social Security Contributions Related to this Income"	Marilena Ene	37
05/11/2010	SFB Research Seminar "Die deutsche Zinsschranke im Vergleich mit klassischen Thin Capitalization Rules" "Europarechtliche Probleme der deutschen Zinsschranke"	Andreas Göritzer, Veronika Daurer	19
08/11/2010	Tax and Ethics "Steuer-moral und (aggressive) Steuerplanung"	Bernadette Gierlinger, Prof. Roman Leitner, Prof. Claus Staringer, Gerhard Steiner, Prof. Alfred Storck	42
09/11/2010	Jean Monnet Round Table "Rechtsschutz und steuerlicher Informationsaustausch in Europa" "VAT Refund in Case-Law of the European Court of Human Rights and its Importance for the Russian Judicial System"	Lisa Paterno, Elena Varyichuk	38
09/11/2010	OECD Seminar Cocktail Reception		44
09-11/11/2010	Conference "Horizontal Tax Coordination within the EU and within States – ESF Exploratory Workshop"		19
10/11/2010	IFA Event "Code of Conduct"	Dr. Michael Kuttin, Dr. Wolfgang Nolz	41
11/11/2010	Inaugural Lecture "European Tax Policy – Where are we heading?"	Prof. Pasquale Pistone	
11-13/11/2010	Conference "Recent and Pending Cases at the ECJ on Direct Taxation"		20
15/11/2010	PwC-WU-Seminar "International Tax Exchange and Enforcement: New Norms in Global Tax Transparency" "Personengesellschaften im Internationalen Steuerrecht"	Prof. Miranda L. Stewart, Dr. Ralf U. Braunagel	12
18/11/2010	Annual SWI Conference		42
19/11/2010	SFB Research Seminar "International Tax Coordination aus volkswirtschaftlicher Perspektive" "International Tax Coordination aus juristischer Perspektive"	Mario Liebensteiner, Nicole Tüchler	19





Date	Format, Title	Lecturer	Page
19-20/11/2010	Conference "Verfahren der Zusammenarbeit von Verwaltungsbehörden in Europa"		20
22/11/2010	Update on Recent ECJ Case Law	Meliha Hasanovic, Judith Herdin-Winter, Prof. Josef Schuch, Karoline Spies	43
24/11/2010	Round Table "Die Übergangsregelung des § 26c Z 23 lit b KStG aus verfassungsrechtlicher Sicht"	Kristina Fatourou, Christoph Marchgraber	38
29/11/2010	Management and Ethics	Prof. Michael Lang, Tina Reisenbichler, Claus Reitan	42
30/11/2010	Panel Discussion "Steuerberater – Ein Beruf mit Zukunft?"	Prof. Michael Lang and Tax Partners of Accounting Firms	15
02/12/2010	Tax Lunch Talk "Latest Changes to Russian Tax, Commercial and Regulatory Laws and Enforcement Practice and their Effect on Tax Planning Opportunities and Tax Compliance Strategies"	Tatyana Vasilieva	37
06/12/2010	Tax and Ethics "Verhaltenskodex für Steuerpflichtige, Steuerberater und Steuerbeamte"	Dr. Kurt Arnold, Klaus Hübner, Eduard Müller, Dr. Heinrich Treer, Prof. Josef Schuch	42
09/12/2010	KPMG-WU-Workshop "Auswirkungen des neuen Informationsaustausches"	Dr. Christian Eberl, Oliver-Christoph Günther, Michael Petritz	14
13/12/2010	PwC-WU-Seminar "Das Verhältnis von Abkommensrecht und nationalem Steuerrecht" "Introduction to the Area of Customs – and now for something completely different"	Karin Heger, Ruud Tusveld	12
15/12/2010	Round Table "Europajahrbuch"	Martina Gruber, Karoline Spies	38
11/01/2011	Round Table "The Arm's Length Principle in EU Tax Law"	Giovanni Rolle	38
13/01/2011	IFA Event "OECD-Musterabkommen 2010 – Update"	Prof. Helmut Loukota	19
14/01/2011	SFB Research Seminar "Evaluation Neutrality Properties of Corporate Tax Reforms"	Simon Loretz	
14-17/01/2011	European Doctoral Seminar	Prof. Michael Lang, Dr. Daniela Hohenwarter-Mayr, Prof. Claus Staringer	37
17/01/2011	PwC-WU-Seminar "Taxing Water in a Sieve: How Never-Ending U.S. Attempts to Tax International Insurance Income implicate the Fundamentals of U.S. International Tax Policy" "Perspektiven der Konzernbesteuerung"	Patricia A. Brown, Prof. Andreas Oestreicher	12
18/01/2011	Semester Closing		14
20/01/2011	Tax Lunch Talk "The Avoidance of International Double Taxation in Malta"	Trudy Attard	37
24/01/2011	Conference "Aktuelle Fragen der Konzernbesteuerung"		
24/01/2011	Welcome Reception for Master Students		14
24/01/2011	Management and Ethics	Prof. Wolfgang Mayrhofer, Peter Püspök, Claus Reitan	42
28/01/2011	SFB Research Seminar "Hybride Finanzierungsinstrumente im Steuerrecht"	Peter Hongler, Andreas Göritzer	19
15/02/2011	Round Table "The Court of Justice and the OECD Model Tax Conventions or the Uncertainties of the Distinction Hard Law/Soft Law/No Law in the European Case Law"	Thomas Dubut	38
17/02/2011	Tax Lunch Talk "Recent Tax Developments in Uruguay"	Nicolas May, Federico Otegui	37
27/02-05/03/2011	Moot Court on European and International Tax Law in Leuven	Prof. Claus Staringer, Kasper Dziurdz	11
07/03/2011	Semester Opening		14
08/03/2011	European Tax Executive Council Meeting	Prof. Alfred Storck	
09/03/2011	Jean Monnet Round Table "Settlement of Disputes in Turkish Tax Treaty Law"	Emrah Ferhatoglu	38

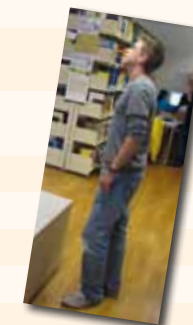




Date	Format, Title	Lecturer	Page
14/03/2011	IFA Event "'Advance Ruling' im österreichischen Recht – Praxisfragen um den neuen 'Auskunftsbescheid'"	Prof. Tina Ehrke-Rabel, Prof. Christoph Ritz, Gerhard Steiner	41
15/03/2011	Update on Recent ECJ Case Law	Elke Aumayr, Martina Gruber, Christoph Marchgraber, Prof. Claus Staringer	43
16/03/2011	Round Table "Fishing in Foreign Waters: The Exchange of Foreseeably Relevant Information according to Art. 26 (1) OECD MC"	Elke Aumayr, Martina Gruber	38
16/03/2011	Management and Ethics	Prof. Otto Janschek, Claus Reitan, Michaela Steinacker	42
17/03/2011	Tax Lunch Talk "Swiss Financing Structure"	Eva Melzerova	37
21/03/2011	PwC-WU-Seminar "Transfer Pricing at the Crossroads of Political Debate, Economic Pragmatism, Setting the Rules of the Game and Budgetary Gap" "Doppelbesteuerung und EU-Recht"	Isabel Verlinden, Prof. Rainer Wernsmann	12
24/03/2011	KPMG-WU-Workshop "Grenzüberschreitende Dienstleistungen"	Martin Eckerstorfer, Werner Rosar	14
28/03/2011	Tax and Ethics "Steuermoral und Jungunternehmer"	Prof. Stephan Mühlbacher, Dr. Gerald Kriechbaum, Markus Roth, Ilse Schmalz, Prof. Josef Schuch	42
29/03/2011	Round Table "The Relevance of the Beneficial Ownership Concept for Tax Treaty Entitlement and the Attribution of Income"	Elisabeth Pamperl	38
06-15/04/2011	Eucotax Conference in Rome	Prof. Pasquale Pistone, Martina Gruber, Karin Simader	11
07/04/2011	Round Table "Conflicts of Income Allocation and Abuse of Law"	Marlies Steindl	38
11/04/2011	PwC-WU-Seminar "Direct Taxation and European Law: Recent Trends" "Interest Deduction Restrictions in International Tax Law"	Prof. Melchior Wathelet, Jan Vleggeert	12
27/04/2011	Jean Monnet Round Table "The Future of Tax Incentives in Developing Countries"	Prof. Yariv Brauner	38
28/04/2011	Inaugural Lecture "Recent Practice and Policy: Treaty Attribution of Profits to Permanent Establishments" "Recent Practice and Policy: Limitation on Benefits Clauses in U.S. Income Tax Treaties"	Prof. Yariv Brauner, Prof. Cliff Fleming	
28/04/2011	Tax Lunch Talk "The Fiscal Unity in Italy"	Andrea Santini	37
29-30/04/2011	Conference Wiener Bilanzrechtstage "Gewinnrealisierung"	Prof. Claus Staringer, Dr. Birgit Stürzlinger	20
02/05/2011	Round Table "The Entitlement of Partnerships to Treaty Benefits"	Meliha Hasanovic	38
10/05/2011	Round Table "Bankgeheimnis und internationale Amtshilfe in Steuersachen"	Oliver-Christoph Günther	38
11/05/2011	Update on Recent ECJ Case Law	Oliver-Christoph Günther, Dr. Franz Koppensteiner, Elisabeth Pamperl, Prof. Pasquale Pistone	43
16/05/2011	PwC-WU-Seminar "The Relationship between Domestic Anti-Abuse Measures and Tax Treaties" "The CCCTB Proposal – Selected Issues"	Prof. Stef van Weeghel, Prof. Bertil Wiman	12
19/05/2011	Round Table "Cross- Border Group Loss Relief – Has the ECJ Ignored Cash-Flow Disadvantages?"	Jeanette Calleja Borg	38
19/05/2011	Wolfgang Gassner Memorial Lecture "Entwicklungstendenzen in der Rechtsprechung des Bundesfinanzhofs zum Internationalen Steuerrecht"	Prof. Dietmar Gosch, Prof. Michael Lang	20
19/05/2011	Tax Lunch Talk "Latest German Restructuring Clause: Illegal State Aid under EU Law?"	Christian von Roenne	37
19-20/05/2011	Conference "Tax Treaty Case Law around the Globe"		20
23/05/2011	Round Table "Tax Rules in Non-Tax Agreements"	Katharina Daxkobler, Markus Seiler	38



Date	Format, Title	Lecturer	Page
23/05/2011	KPMG-WU-Workshop "Sanierung im Unternehmenssteuerrecht"	Martina Gruber, Dr. Markus Vaishor	14
30/05/2011	Round Table "The Upcoming Update of the UN Model Convention" "Decisive Case Law in Cost Sharing Arrangements in Research and Development of Multinational Enterprises"	Veronika Daurer, Theresa Stradinger	38
30/05/2011	Tax and Ethics "Steueramoral und Steuererziehung"	Prof. Josef Aff, Dr. Gertrude Brinek, Siegfried Manhal, Eduard Müller, Prof. Claus Staringer	42
06/06/2011	PwC-WU-Seminar "Vorsteuerabzug beim Share Deal – Umsetzung der EuGH-Rechtsprechung durch das BFH-Urteil vom 27.1.2011?" "Haribo Salinen and Prunus – a Critical Analysis of two Recent ECJ judgments"	Dr. Joachim Eggers, Nana Sumrada	12
08/06/2011	Round Table "Possible Discriminatory Effects of Withholding Taxes" "Allocation of Income in International Tax Law and Collective Investment Vehicles (CIVs)"	Karin Simader, Clemens Willvonseder	38
17/06/2011	18th Symposium on International Tax Law "Einkünftezurechnung im Internationalen Steuerrecht"	Research staff of the Institute	21
20/06/2011	Graduation Ceremony of LL.M. Program in International Tax Law		15
21/06/2011	Round Table "Issues on Art. 15(2)(b) and (c) OECD Model Convention"	Kasper Dziurdz	38
27/06/2011	Semester Closing		14
30/06-03/07/2011	Excursion to Switzerland and Liechtenstein	Institute staff, best students	14
05/07/2011	Jean Monnet Round Table "Excerpts, Remarks, Open Questions from Lectures (European Tax Law) on the New Developments in Mutual Administrative Assistance in Tax Matters"	Alessandro Turina	38
07/07/2011	Welcome Reception for Master Students		14
07-09/07/2011	Conference "Tax Rules in Non-Tax Agreements"		
12/07/2011	Round Table "Die Durchbrechung des Aufteilungsverbotese bei gemischt veranlassten Reisen"	Katharina Daxkobler, Ina Kerschner	38
18-22/07/2011	CEE Vienna International Tax Law Summer School	Research staff of the Institute	43
02/09/2011	Annual Hiking Trip of the Institute	Institute staff	
05/09/2011	Round Table "Commentary to the Austrian DTCs"	Research staff of the Institute	38
07/09/2011	DIBT Welcome Days, Brno		18
08/09/2011	Cocktail Reception LL.M. Program in International Tax Law		15
19/09/2011	IFA Event "CCCTB"	Prof. Krister Andersson, Uwe Ihli, Prof. Gunter Mayr, Prof. Claus Staringer	41
20/09/2011	Jean Monnet Round Table	Prof. Pasquale Pistone	38
22/09/2011	Welcome Reception for Master Students		14





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 2010/11, about 2700 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, seminars on recent developments in EC tax law, reorganization tax law, transfer pricing, taxation of banks and capital market products and finance criminal 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 bachelor's thesis of about 20 to 30 pages. Each semester the Institute provides two main topics which are 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 2010/11, we had lectures on "The Role of the Allocation of Taxing Powers Argument in the Case Law of the ECJ/CJ (Direct Taxes)" (Prof. Ana Paula Dourado, University of Lisbon), "International and European Aspects of Spanish Tax Law" (Prof. Pedro Herrera, University of Madrid), "U.S. Tax Law and Policy" (Prof. Charles Gustafson, Georgetown University Law Center Washington, D.C.), "Issues in U.S. International Tax Law and Policy" (Prof. Clifton Fleming, Brigham Young University, Provo, Utah) and "Treaty Attribution of Profits to Permanent Establishments" (Prof. Yariv Brauner, The University of Florida Levin College of Law). 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 São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; 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 through role play or "Cur-



rent Issues of Tax Planning in Multinational Enterprises”, where all students work on a complex case study.

WU’s new Master Program “Taxation and Accounting” is starting in October 2011 and provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation that extends far beyond the basics. Graduates are highly qualified to work in fields like tax consultancy and auditing, or in the tax departments of large corporations. Students are required to take the following mandatory courses in tax law: “Corporate Tax Law”, a course on special subjects in corporate tax law, where students may choose between reorganization tax law and current issues in tax planning and transfer pricing in multinational enterprises, “International Tax Law”, “Foreign Tax Law”, “Tax Policy” and “Advanced Seminar on Tax Law”. 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 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 2012, 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 2010/11, 24 diploma theses were approved by our professors.

Tax Law Courses

Course.....	Number of Students in 2010/11
Introduction to Tax Law (in 2 courses).....	2698
Basic Topics in Tax Law (in 30 courses).....	756
Income Tax Law (in 3 courses).....	66
VAT (in 3 courses).....	98
Seminar on Advanced Topics in Tax Law (in 6 courses).....	897
Corporate Tax Law (in 2 courses).....	91
Reorganization Tax Law.....	29
Procedural Tax Law (in 2 courses).....	51
Seminar on Recent Corporate Tax Law Issues (in 2 courses).....	33
Tax Treaty Law (in 1 course).....	58
European Tax Law (in 2 courses).....	41
Seminar on Current European Tax Law Developments.....	8
Seminar on Recent European Tax Law Issues (in 2 courses).....	26
Simulated Tax Treaty Negotiations (in 2 courses)	29
The Role of the Allocation of Taxing Powers Argument in the Case Law of the ECJ (Direct Taxes)	31
International and European Aspects of Spanish Tax Law.....	35
U.S. Tax Law and Policy.....	24
Issues in U.S. International Tax Law and Policy ...	27
Treaty Attribution of Profits to Permanent Establishments.....	23
Current Issues of Tax Planning in Multinational Enterprises (in 2 courses).....	12
Tax Policy in the EU.....	8
Transfer Pricing.....	26
Taxation of Banks and Capital Market Products..	14
Tax Criminal Law.....	23



PwC Visiting Professor

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 summer semester 2011 Professor Yariv Brauner (University of Florida) held the PwC Visiting Chair. His core topic in teaching was "Treaty Attribution of Profits to Permanent Establishments". In his inaugural lecture, which took place on April 28, 2011, he spoke about "Recent Practice and Policy: Treaty Attribution of Profits to Permanent Establishments".

"Fulbright-WU Visiting Professor"

The Fulbright Program aims to promote the mutual understanding between the people of the United States and the peoples of other countries. The "Fulbright-WU Visiting Professor" allows U.S. scholars to come to Vienna for a period of four months to conduct research and be involved in teaching. At the WU this chair rotates between the departments on an annual basis.

Therefore, we are very proud that J Clifton Fleming, Jr. was awarded this distinguished chair for the academic year 2010/11. Professor Fleming is an outstanding expert in international tax law and US tax law and holds the Wilkinson Chair at the Brigham Young University Law School, Utah. On April 28, 2011, he gave his inaugural lecture at the WU on "Recent Practice and Policy: Limitation on Benefits Clauses in U.S. Income Tax Treaties".

Books for Students

Our Institute provides material accompanying most of these courses and giving guidance to the students. In March 2011, we published the tenth edition of our book "Einführung in das Steuerrecht" (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer, and in September 2011 the eleventh edition.





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 Paris (Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (University of Uppsala), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington D.C. (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 2010/11, the EUCOTAX conference was held in Rome from April 6 to 15, 2011. The general subject was "Global Finance and Global Taxation – Financial and Economic Crisis and the Role of Taxation". Prof. Pasquale Pistone, Martina Gruber and Karin Simader supported and supervised our students (Helen Baier, Bettina Dorfer, Mario Schlächter, Tanja Thuiner, Maria Tumpel and Clemens Willvonseder). These students participated in workshops and presented the results of their master's

and bachelor's theses. They were selected in June 2010 and started to write their theses in English. During the fall term 2010/11, 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 theses and gave her comments on how the language could be improved.

Topics of the EUCOTAX Master's and Bachelor's Theses 2010/11:

- Taxation of Investment Income of Individuals
- Taxation of Financial Institutions
- Exchange of Information and Tax Procedures, including Legal Protection of Taxpayers
- Tax Arbitrage
- Deductibility of Interest in Company Taxation
- Fiscal and Commercial Accounting Rules on Financial Instruments



Moot Court on European and International Tax Law 2011

In 2011, we again took part in the Moot Court Competition on European and International Tax Law, which is jointly organized by the Universities of Leuven and Tilburg. The competition was held from February 27 to March 5, 2011 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. 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's theses based on the topics of the moot court. The 2011/2012 student team was selected in June 2011. Preparations under the supervision of Prof. Claus Staringer and Sebastian Pfeiffer are under way.



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 Georg Durstberger, Tobias Geiger, Lisette Heinzl, Jakob Reiter, Mathias Reichinger and Carina Simon for the fall term and to Alexander Hummel, Silvana Petrovic, Anton Christian Pöckl, Veronika Schöfbeck, Petar Stancic, und Fabian Zimmerer for the spring term. We officially announced the winners at our Semester Closing, organized in cooperation with BDO Austria GmbH.

Best Bachelor's Thesis in Tax Law Award

Sebastian Pfeiffer, who wrote the best bachelor's thesis at our Institute this year, was awarded with the "PwC Best Bachelor Thesis in Tax Law Award".



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 2010/2011

- Prof. Roland Brandsma (Netherlands): Recent Developments with regard to the Seat of Companies in the Light of the Changes in the OECD-Commentary on the Tie-breaker Provision in the OECD-Model Convention (Art. 4 para.3)
- Ine Lejeune (European Commission): The Growing Importance of VAT – The Biggest Private-Public Partnership
- Miranda L. Stewart B.Sc., LL.B. (Hons), LL.M. (Australia): International Tax Exchange and Enforcement: New Norms in Global Tax Transparency
- Dr. Ralf U. Braunagel, MBLT (PwC Germany): Personengesellschaften im Internationalen Steuerrecht
- Karin Heger (Federal Finance Court Germany): Das Verhältnis von Abkommensrecht und nationalem Steuerrecht
- Rudolf Gerard Alexander Tusveld, LL.M. (PwC Netherlands): Introduction to the Area of Customs – and now for something completely different
- Patricia A. Brown (OECD): Taxing Water in a Sieve: How Never-Ending U.S. Attempts to Tax International Insurance Income Implicate the Fundamentals of U.S. International Tax Policy
- Prof. Andreas Oestreicher (University Göttingen): Perspektiven der Konzernbesteuerung
- Isabel Verlinden (PwC Belgium): Transfer Pricing at the Crossroads of Political Debate, Economic Pragmatism, Setting the Rules of the Game and Budgetary Gaps
- Prof. Rainer Wernsmann (University Passau): Doppelbesteuerung und EU-Recht
- Prof. Melchior Wathelet (University Louvain-La-Neuve / Liège): Direct Taxation and European Law: Recent Trends
- Jan Vleggeert (PwC Netherlands): Interest Deduction Restrictions in International Tax Law
- Prof. Bertil Wiman (University Uppsala): The CCCTB Proposal – Selected Issues
- Prof. Stef van Weeghel (University Amsterdam): The Relationship between Domestic Anti-abuse Measures and Tax Treaties
- Dr. Joachim Eggers (PwC Germany): Vorsteuerabzug beim Share-Deal: EuGH und BFH im Gleichklang?
- Nana Sumrada (PwC Ljubljana): Haribo Salinen and Prunus – a Critical Analysis of two Recent ECJ Judgments“

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KPMG-WU-Workshop on Corporate Tax Law

In November, December 2010 and in March and May 2011, a special course program on recent developments in corporate tax law took place, 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-WU-Workshop in 2010/2011

- Rainer Götz, Christoph Marchgraber:
Aktuelle Fragen der Konzernfinanzierung
- Dr. Christian Eberl, Oliver-Christoph Günther, Michael Petritz:
Auswirkungen des neuen Informationsaustausches
- Martin Eckerstorfer, Werner Rosar:
Grenzüberschreitende Dienstleistungen
- Martina Gruber, Dr. Markus Vaishor:
Sanierung im Unternehmenssteuerrecht

Semester Opening, Semester Closing, Master Welcome

With more than 27,000 students, WU is a very large university. We thus try our utmost to establish close relationships with our students. Several initiatives have been taken by our institute to achieve this goal. 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 Austria GmbH at the Institute in an informal atmosphere (Semester Closing).

Further, we invite new students in the master programs to a welcome reception at our library. Besides presenting the regular lecturing program we show them our research facilities in the library and offer them the opportunity to participate in special activities in lecturing and research.

Excursion to Switzerland and Liechtenstein

The destination of our 2011 excursion was Switzerland. During part of our trip we visited Liechtenstein as well. The trip took place from June 30 to July 3, 2011, and was sponsored by PwC. In addition to the staff of our institute, our best students were also invited to participate in the excursion. At the University of Zurich we listened to highly interesting presentations on the Swiss tax system (including the administrative and legal practise), on recent developments in Swiss corporate tax law and on tax issues related to Group Financing. Moreover, we also had the chance to hear excellent presentations by representatives of PwC, of the Swiss Federal and Cantonal Tax Administrations, and of Business Organisations and Banks on holding companies, principal tax structures, tax treaty policy and development, tax rulings practice and on other recent and interesting topics for Swiss companies and banks. Furthermore, we visited the University of St. Gallen and the Liechtenstein Tax Authority. During these visits interesting presentations were given in St. Gallen on exchange of information and transfer pricing and in Liechtenstein on recent developments in Liechtenstein's national and international tax law. In the evenings our group of 50 research and teaching associates and students were invited to excellent "apéros" and dinners by ISIS, the Institute for Accounting, Controlling and Auditing of the University of St. Gallen (ACA-HSG), PwC and the Liechtenstein Tax Authority. The last day was reserved for a sightseeing tour through Zurich.



Career Perspectives for Students

On November 30, 2010, together with BDO, Deloitte, Ernst & Young, LBG, LeitnerLeitner, PwC, Grant Thornton Unitreu and TPA Horwath, our Institute invited students to attend a panel discussion on the future of the profession "tax adviser". 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.

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 2010/11, a full-time program started in September 2010. The full-time program finished in June 2011 as along with the two-year 2009/11 part-time program. For the next full- and part-time program, which started in September 2011, we admitted 27 students each, but had almost three times as many excellent candidates. The applicants came from 43 different countries, 47 % from outside Europe. A welcome reception was held on September 8, 2011, for all new students.

Scholarship

ERSTE Bank and PRESSE provided funds for a scholarship for the full-time program that started in September 2011. Harald Mooshammer was selected in March 2011 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.

LL.M. International Tax Law Faculty 2010/11:

M. Aujean, Brussels, J.F. Avery Jones, London, R. Avi-Yonah, Michigan, P. Baker, London, N. Brooks, Toronto, F. Brugger, Vienna, M. Daly, Geneva, L. De Broe, Leuven, C. Dunahoo, Washington, E. Eberhartinger, Vienna, Th. Ecker, Vienna, C. Garbarino, Milan, C. Gustafson, Washington, H. Jirousek, Vienna, L. Kana, Santiago de Chile, C. Kersting, Düsseldorf, G. Kofler, Linz, H. Kogels, Rotterdam, M. Lang, Vienna, H. Loukota, Vienna, D. Lüthi, Utzigen, G. Maisto, Milan, G. Michielse, Amsterdam, M. Nettinga, Amsterdam, T.P. Ostwal, Mumbai, F. Pennings, Tilburg, P. Pistone, Salerno, P. Plansky, Vienna, J. Rädler, Munich, E. Reimer, Heidelberg, G. Ressler, Vienna, R. Rohatgi, Mumbai, R. Russo, Paris, A. Rust, Luxemburg, D. Sandler, Ontario, J. Sasseville, Paris, B. Schima, Brussels, L.E. Schoueri, Sao Paulo, J. Schuch, Vienna, C. Staringer, Vienna, A. Storck, Zurich, F.P. Sutter, Vienna, G. Toifl, Vienna, R. Waldburger, St. Gallen, D. Weber, Amsterdam, B. Wiman, Uppsala, E. Zolt, Los Angeles.

443 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 10, 2011.



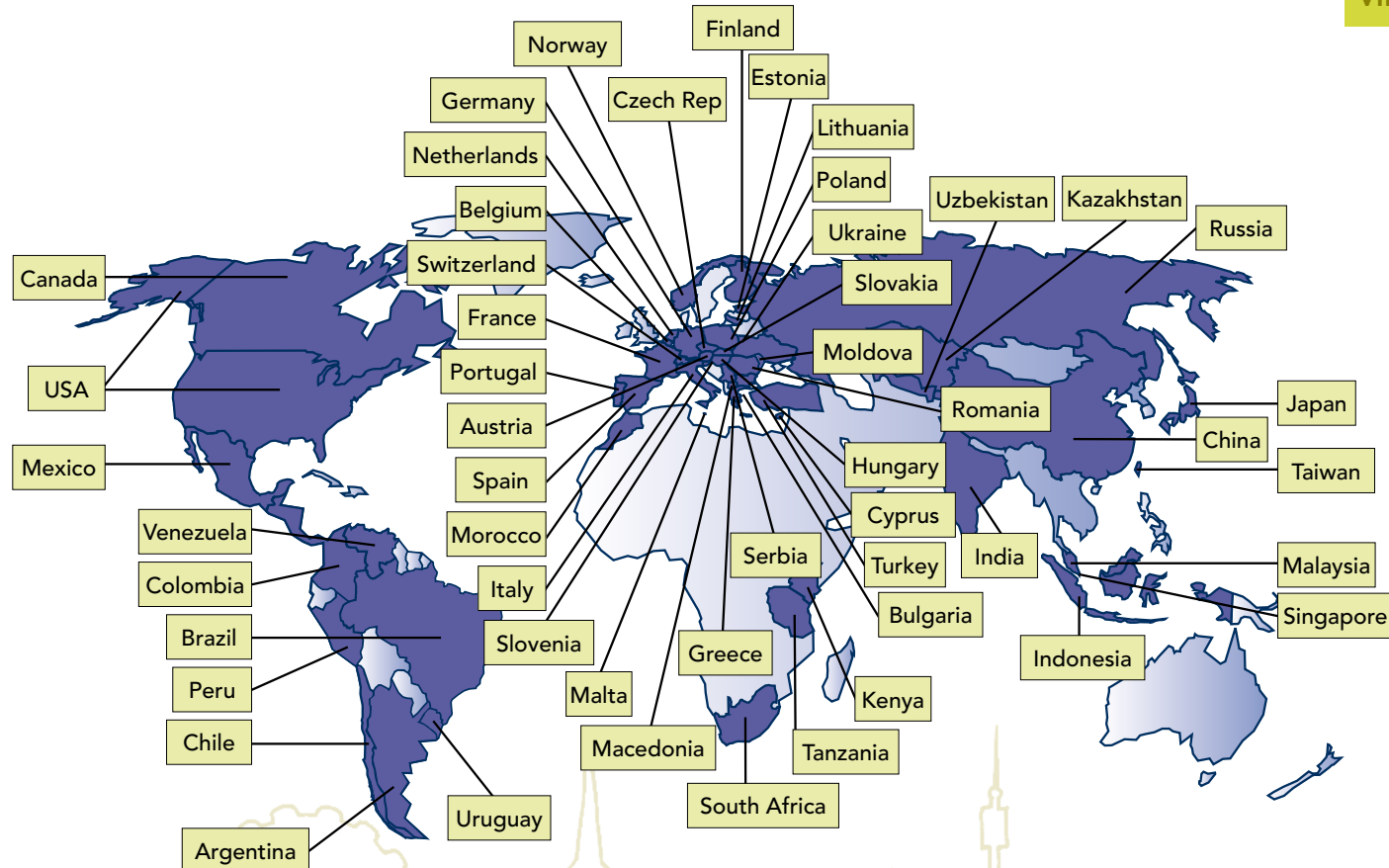
Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only a honorary doctop of WU 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 2010 lecture was delivered on October 15, 2010, by Prof. Philip Baker (London University) on the topic "Is Ownership Always Beneficial?" and commented on by Dr. Richard Collier (Tax Partner PwC UK).

90 participants from all around the world attended the lecture, at which the master's theses of the full-time 09/10 (General topic: The EU's External Dimension in Direct Tax Matters) were presented.



LL.M. Graduates from all over the world





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 from October 16 to 17, 2010. LL.M. graduates from Hungary, Slovakia and the Czech Republic gave presentations on recent tax developments in their home country. The substantive part of the reunion was followed by an excursion to the countryside.



Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) has been developed by the Institute for Austrian and International Tax Law together with the Tax Management Group and the Institute for Fiscal and Monetary Policy. DIBT offers a unique excellent doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation. It provides interdisciplinary training in business, economics, law, and tax psychology. The program takes three years to complete and awards a PhD degree in International Business Taxation to graduates. An elite group of young tax researchers will be prepared for their future academic careers in their home countries or in other countries. DIBT is funded by the Austrian Science Fund (FWF), after having been evaluated by experts from all over the world. DIBT successfully competed with other proposals for PhD programs from completely different disciplines.

The program is open to students from countries all over the world. In April 2011, we had nearly 40 applications from 24 countries from five continents. Eight PhD students, coming from Brazil, Germany, Italy, Mexico, Poland and Russia, were admitted to the program and started the three-year-long Doctoral Program in International Business Taxation in September 2011.





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 another funding period and provided an additional EUR 1.8 million for research activities.



Recent Speakers and Topics at SFB Research Seminars

- Andreas Göritzer: Die deutsche Zinsschranke im Vergleich mit klassischen Thin Capitalization Rules
- Veronika Daurer: Europarechtliche Probleme der deutschen Zinsschranke
- Mario Liebensteiner: International Tax Coordination aus volkswirtschaftlicher Perspektive
- Nicole Tüchler: International Tax Coordination aus juristischer Perspektive
- Simon Loretz: Evaluating Neutrality Properties of Corporate Tax Reforms
- Peter Hongler: Hybride Finanzierungsinstrumente im Steuerrecht
- Andreas Göritzer: Hybride Finanzierung im österreichischen Steuerrecht

Conferences

Horizontal Tax Coordination within the EU and within States – ESF Exploratory Workshop

From November 9 to 11, 2010, our Institute organized an ESF Exploratory Workshop on the topic "Horizontal Tax Coordination within the EU and within States". The workshop was attended by 29 tax experts, coming from 15 different countries. The aim was to find out which role court judgments have played in the framework of tax harmonization in federal states and how decisive this impact was. From these findings the participants in the workshop could draw conclusions for the purpose of EU tax policy. For this workshop, written contributions were prepared that served as a basis for discussion during the workshop and which will be published in a book.



Recent and Pending Cases at the ECJ on Direct Taxation

From November 11 to 13, 2010, 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 a book.

Conference on Procedural and Constitutional Law

The results of several of our research projects were presented to the scientific community and discussed with fellow researchers from other Austrian and foreign universities in conferences organized by our institute. Together with the Institute for Austrian and European Public Law at the WU, we hold a conference on Procedural and Constitutional Law. This year's conference was held on November 19 to 20, 2010 on the topic "Procedures for the cooperation of administrative authorities in Europe". Well-known colleagues from other Austrian

and foreign universities contributed to the conference. A book containing all the papers is published.

Viennese Symposium on Corporate Tax Law

On January 24, 2011, for the first time, the Viennese Symposium on Corporate Tax Law was held at our university. Professors and researchers from our institute presented the results of their research on the topic "Current Issues of Group Financing". The symposium offered not only scholars and students but also practitioners the chance to participate actively in discussions with our research staff. The lectures given at the symposium will also be published in a book.

Tax Law and Accounting

On April 29 and 30, 2011, the "Wiener Bilanzrechtstage" were held at our university for the tenth 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 "Realization of Profits".

Tax Treaty Case Law around the Globe

From May 19 to 20, 2011, our Institute and the European Tax College of K.U. Leuven and Tilburg University and with the support of Ernst & Young Stiftung e.V. organized a conference on the topic "Tax Treaty Case Law around the Globe". This conference aimed at presenting and discussing the most interesting tax treaty cases from all over the world which had been decided in 2010. Outstanding experts from 30 jurisdictions presented the most relevant decisions taken in their countries. In each of the eight conference sessions four to five tax treaty cases were presented and subsequently analyzed in a critical discussion, including the possible impact of the cases on the interpretation and application of tax treaties in other countries. The scientific results of the conference will be published in a book. A short video clip is available at www.wu.ac.at/wutv.

Wolfgang Gassner Memorial Lecture

On May 19, 2011, we held the seventh memorial lecture in honor of Prof. Wolfgang Gassner. Prof. Dietmar Gosch (Presiding Judge at the Federal Fiscal Court) gave a presentation on "Development Trends in the Jurisdiction of the Federal Fiscal Court regarding International Tax Law".

This lecture was followed by a discussion of this topic led by Prof. Michael Lang.



18th Viennese Symposium on International Tax Law

On June 17, 2011, the 18th Viennese Symposium on International Tax Law was organized by our Institute. In cooperation with Prof. Michael Tumpel (University of Linz), the research staff of our Institute presented the results of their research on the topic "Income Allocation in International Tax Law". The lectures held at the symposium will be published in a book.

Tax Rules in Non-Tax Agreements



From July 7 to 9, 2011, the Institute for Austrian and International Tax Law held an international conference on "Tax Rules in Non-Tax Agreements" in Rust, Burgenland.

The main purpose of this conference was to analyze the relevant provisions of international agreements and similar legal instruments under international law which provide for a special tax treatment for specific individuals and for international organizations in domestic law. Great attention was also given to the interaction of those provisions with the corresponding tax treaty rules as well as to possible issues concerning their justification within the legal and political frameworks of the different states. Tax experts from all around the globe described the relevant provisions in international agreements of their respective country and discussed the results of their research during the conference. The proceedings of this conference, which was attended by around 70 tax researchers as well as interested practitioners, will be published soon.

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 (www.taxtreatieshistory.org).



Research Projects

In the academic year 2010/11, 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, the European Science Foundation, the European Union (under its Seventh Framework Programme), the European Commission (Lifelong Learning Jean Monnet), 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
- Global Warming and Tax Policy
- The Elimination of Double Taxation and Double Non-Taxation in the Austrian Federal Structure – The Scope of the Viennese Taxing Power compared to other Federal States and Municipal Areas
- 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”
- International Research Staff Exchange Scheme (in cooperation with Uppsala University, Monash University, and Universidad de los Andes)
- EC – Lifelong Learning Jean Monnet Ad personam Chair (Prof. Pasquale Pistone)

Jean Monnet ad Personam Chair

Pasquale Pistone holds the newly established “Jean Monnet ad Personam Chair” for European Tax Law and European Tax Policy at the Institute for Austrian and International Tax Law during the coming three years. On November 11, 2010, he gave his inaugural lecture, addressing the topic “European Tax Policy”, Where are we heading?”.

The “Jean Monnet ad Personam Chair” is tailored to the personal achievements of the chair’s holder. It is required for applicants to prove international teaching experience and distinguished scientific publications. A highly competitive, Europe-wide application procedure preceded the decision to establish the chair at the WU’s Institute for Austrian and International Tax Law, with the excellent evaluation of the academic achievements of Pasquale Pistone and the Institute paving the way. As such, the WU’s “Jean Monnet ad Personam Chair” in the field of European tax law and European tax policy is unique in Europe.



Publications in the Academic Year 2010/2011



Prof. Michael Lang

1. Introduction to the Law of Double Taxation Conventions, Linde, Vienna, 2010.
2. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolex*, 2010, 711.
3. Die Entwicklung des Abgabenverfahrensrechts in Österreich in den letzten 50 Jahren, in: Sailer (ed.), Beschleunigung des Verfahrens und Schutz der Grundrechte – Zur Entwicklung des Verfahrensrechts in Österreich in den letzten 50 Jahren, Festschrift zum Jubiläum 50 Jahre Oberösterreichische Juristische Gesellschaft, 2010, 11.
4. Der Anwendungsvorrang der Grundfreiheiten auf dem Gebiet des Steuerrechts, in: Tipke / Seer / Hey / Englisch (eds.), Festschrift für Joachim Lang zum 70. Geburtstag, Gestaltung der Steuerrechtsordnung, Otto Schmidt, Cologne, 2011, 1003.
5. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolex* 2010, 1110.
6. Steuerlich transparente Rechtsträger und Abkommensberechtigung, *IStR* 2011, 1.
7. Does Art. 20 of the OECD Model Convention Really Fit into Tax Treaties?, in: Baker / Bobbett (eds.), *Tax Polymath – A life in international taxation*, 257.
8. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), *ecolex* 2011, 86.
9. Der Begriff "Unternehmen" und Art 24 OECD-Musterabkommen, *SWI* 2011, 9.
10. 2005 – en vändpunkt i EGD: s skattepraxis beträffande grundfriheterna?, *Svensk Skattetidning* 10.2010, 926.
11. Die Bedeutung der Änderungen im OECD-Kommentar 2010 zum Begriff des Arbeitgebers nach Art. 15 Abs. 2 OECD-MA, *SWI* 2011, 105.
12. Steuerlicher "Durchgriff" durch liechtensteinische Stiftungen? *ÖStZ* 2011, 107.
13. Tax Havens Within and Outside the EU, in: Kofler / Mason / Van Thiel (eds.), *Tax Evasion, Tax Avoidance and Harmful Tax Competition: Symposium on EU Tax Policy*, 2010, 1.
14. 2005 – Eine Wende in der steuerlichen Rechtsprechung des EuGH zu den Grundfreiheiten?, in: Mellinhof / Schön / Viskorf (eds.), *Steuerrecht im Rechtsstaat, Festschrift für Wolfgang Spindler, Dr. Otto Schmidt, Cologne*, 2011, 297.
15. Jüngste Tendenzen zur "horizontalen" Vergleichbarkeitsprüfung in der steuerlichen Rechtsprechung des EuGH zu den Grundfreiheiten, *SWI* 2011, 154.
16. Spendenabzug und Steuerpolitik, *SWK* 2011, 595.
17. Die Gründung der GmbH & Co KG als Missbrauch von Formen und Gestaltungsmöglichkeiten des bürgerlichen Rechts, Festschrift für Wolf-Dieter Arnold (ed.), *Die GmbH & Co KG*, Linde, Vienna, 2011, 221.
18. Der Anwendungsbereich der Anrechnungsmethode nach dem DBA Österreich – Schweiz, *SWI* 2011, 192.
19. Art. 3 Abs. 2 OECD-MA und die Auslegung von Doppelbesteuerungsabkommen, *IWB* 2011, 281.
20. Cadbury Schweppes Line of Case Law from the Member States' Perspective, in: de la Feria / Vogenauer (eds.), *Prohibition of Abuse of Law*, Hart Publishing, Oxford, 2011, 435.
21. Die Auslegung von Doppelbesteuerungsabkommen als Problem der Planungssicherheit bei grenzüberschreitenden Sachverhalten, in: Grotherr (ed.), *Handbuch der internationalen Steuerplanung*, 3rd edition, 2011, 1865.



22. Steueroasen innerhalb und außerhalb der EU, in: Griller / Mueller-Graff / Schwok (eds.), Kleine Staaten innerhalb und außerhalb der EU. Politische, ökonomische und juristische Fragen, Schriftenreihe von ECSA Austria, Bd. 12, 2011, forthcoming.
23. The Term Enterprise and 24 OECD Model Convention, in Maisto (ed.), The meaning of "enterprise", "business" and "business profits" under EC and tax treaty law, 2011, forthcoming.
24. Personnes fiscalement transparentes et accès aux conventions fiscales internationales – Réflexions comparatistes autour quelques décisions juridictionnelles récentes, Revue de droit fiscal, 2011, forthcoming.
25. Einkünfteermittlung im Internationalen Steuerrecht, in: Hey (ed.), Einkünfteermittlung, Dr. Otto Schmidt, Cologne, 2011, 353.
26. Art 3 (2) MC OCDE, in: Danon / Gutmann / Oberson / Pistone (eds.), Commentaire du modèle de convention fiscale de l'OCDE, 2011, forthcoming.
27. Relevance of Authenticated Languages in Bilateral Tax Treaties, in: Maisto / Nikolakis (eds.), Book in Honour of David A. Ward, 2011, forthcoming.
28. Retroactivity and Legitimate Expectations in Austrian Tax Law, (with Christoph Marchgraber) in Yalti (ed.), Retroactivity in Tax Law, forthcoming.
29. Tax Coordination between Regions in Austria – Role of Courts (with Lisa Paterno), in: Lang / Pistone / Schuch / Staringer (eds.), Horizontal Tax Coordination within the EU and within States, Kluwer, 2011, forthcoming.

30. Rechtsschutz und steuerlicher Informationsaustausch in Europa (with Lisa Paterno), in: Holoubek / Lang (eds.), Das Verfahren der Zusammenarbeit von Verwaltungsbehörden in Europa, Linde, Vienna, 2011, forthcoming.
31. Article 24 OECD Model Convention, Residence and VAT, in: Van Arendonk / Jansen / Van der Paardt (eds.), VAT in an International Tax System, 2011, forthcoming.
32. Exemption Method and Progression – The Judgment of the Austrian Supreme Administrative Court of July 29, 2010, 2010/15/0021, in: De Broe / Essers / Kemmeren / Lang / Pistone / Schuch / Staringer / Storck (eds.), Tax Treaty Case Law around the Globe, 2010, forthcoming.
33. Steuerrecht, Kapitalverkehrsfreiheit und Drittstaaten, StuW 2011, 209.
34. Tendenzen in der jüngeren Rechtsprechung des Verwaltungsgerichtshofs zu den Doppelbesteuerungsabkommen, IFF Forum für Steuerrecht 2011, forthcoming.
35. Die Vermeidung der Doppelbesteuerung in der föderalen Struktur Österreichs (with Lisa Paterno), Spektrum der Rechtswissenschaft 2011, 76.
36. The General Anti-Abuse-Rule of Article 80 of the Draft Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB), European Taxation 2011, 223.
37. Rechtsprechungsübersicht Verfassungsgerichtshof (with Michael Holoubek), Ecolex 2011, bbb.



Prof. Josef Schuch

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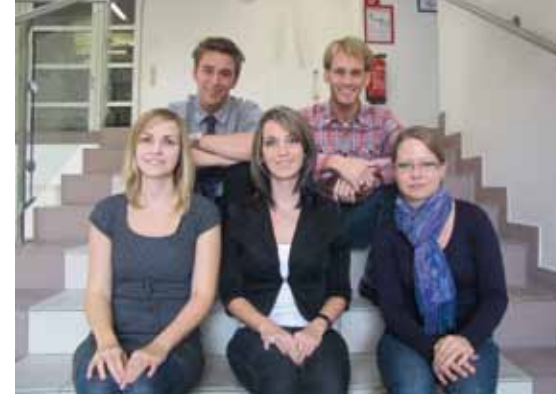
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Nicole Tüchler

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2. Tagungsbericht zum IFA-Kongress 2010 in Rom (with Elke Aumayr / Sebastian Bergmann / Veronika Daurer / Martin Eckerstorfer / Oliver-Christoph Günther / Martin Lehner / Christoph Marchgraber / Michael Petritz / Marlies Steindl / Theresa Stradinger), ÖStZ 2010, 521.
3. SWI Jahrestagung 2010: Dokumentation von Verrechnungspreisen mittels Datenbanken, SWI 2011, 174.
4. Fortbestand der Gruppe nach § 9 KStG bei Erweiterung durch Umgründung, ÖStZ 2011, 55.

5. Die Amtshilfe bei der Erhebung von Steuern nach Art 27 OECD-MA, in Lang / Schuch / Staringer (eds.), Internationale Amtshilfe in Steuersachen, Linde, Vienna, 117.



Clemens Willvonseder

1. SWI Jahrestagung: Befreiungsmethode im Zweifel mit Progressionsvorbehalt (with Oliver-Christoph Günther), SWI 2011, 303.
2. Der EUCOTAX-Wintercourse 2011, Vwt, forthcoming.
3. Einkünftezurechnung im DBA-Recht und Investmentfonds (with Josef Schuch) in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, forthcoming.



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 2010/2011, six doctoral theses were approved at our Institute.

Recently approved doctoral theses:

- Dr. Florian Brugger, Einnahmenrealisation im außerbetrieblichen Bereich
- Dr. Sabine Heidenbauer, Charity Crossing Borders: The Fundamental Freedom's Impact on Charity and Donor Taxation in Europe
- Dr. Dimitar Hristov, Liquidationen und steuerwirksame Umgründungen von Körperschaften im Ertragsteuerrecht
- Dr. Katharina Kubik, Die Besteuerung von Trusts aus österreichischer und abkommensrechtlicher Sicht unter Darstellung des kanadischen Trust-Konzepts
- Dr. Birgit Stürzlinger, Business Restructurings: Ertragsbesteuerung grenzüberschreitender Strukturänderungen im Konzern
- Dr. Sabine Dommès, Pensionen im Recht der Doppelbesteuerungsabkommen

Academic Awards

We are very proud that members of our Institute received academic awards in the academic year 2010/2011: Dr. Daniela Hohenwarter-Mayr received the Stephan Koren-Preis and the Rudolf Sallinger-Preis for her doctoral thesis "Die Verlustverwertung im Konzern". Dr. Sabine Heidenbauer and Dr. Birgit Stürzlinger received the Wolfgang Gassner Wissenschaftspreis for their doctoral theses "Charity Crossing Borders: The Fundamental Freedoms' Impact on Charity and Donor Taxation in Europe" and "Business Restructurings: Ertragsbesteuerung grenzüberschreitender Strukturänderungen zwischen verbundenen Unternehmen", respectively. Martin Eckerstorfer, Martina Gruber, Christoph Marchgraber and Dr. Birgit Stürzlinger received the "TEI-Award" (Tax Executive International Award) together with the Research Award of WU for their excellent publications. Dr. Marie-Ann Kronthaler and Dr. Patrick Plansky received the Deloitte Award 2010 for the doctoral theses "Konkurrentenschutz im Abgabenrecht" and "Die Zurechnung von Gewinnen zu Betriebsstätten im Recht der Doppelbesteuerungsabkommen – unter besonderer Berücksichtigung interner Leistungsbeziehungen", respectively. Ina Kerschner received the Stiftungspreis of the Dr. Maria Schaumayer-Stiftung for her diploma thesis "Das Verhältnis zwischen § 38 BWG und der

internationalen Amtshilfe in Steuerangelegenheiten". Dr. Florian Brugger received the Walther Kastner-Preis for his doctoral thesis "Einnahmenrealisation im außerbetrieblichen Bereich".





European Doctorate Seminar in Tax Law

In January 2011, the Seminar, a seminar jointly organized by the Universities of Leiden, Uppsala and WU, took place in Vienna. Twenty-four participants from all over the world discussed case studies on tax treaty law. Additionally, a poster session was organized so that the doctoral students could exchange ideas on their research projects. In addition to the core program, the participants were able to socialize at a cocktail reception and an evening at a Viennese Heurigen. Highlight on the last day was a lecture delivered by Prof. Patricia A. Brown, former US tax treaty negotiator.

Tax Lunch Talks

In the academic year of 2010/11, we again organized "Tax Lunch Talks". These events aim at encouraging interaction and cooperation between the research staff and guest researchers 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 format – 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

- Marilena Ene: Regulations in the Field of Taxation of Self-employment Income and Social Security Contributions related to this Income Romania
- Tatyana Vasilieva: Latest Changes to Russian Tax, Commercial and Regulatory Laws and Enforcement Practice and their Effect on Tax Planning Opportunities and Tax Compliance Strategies
- Trudy Attard: The Avoidance of International Double Taxation in Malta
- Nicolas May, Federico Otegui: Recent Tax Developments in Uruguay
- Eva Melzerova: Swiss Financing Structure
- Andrea Santini: Fiscal Unity in Italy
- Christian v. Roenne: German Restructuring Clause: Illegal State Aid under EU Law?!



Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and theses with colleagues and professors. At the Institute for Austrian and International Tax law we have established the format "Round Table", which gives researchers the possibility to discuss their research results in an informal but organized way. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor and is usually very lively. The author of the paper profits from the input received and new perspectives on his/her topic, which enables him/her to develop his/her ideas further.

At the Institute for Austrian and International Tax Law we are in the fortunate position that we can also discuss our ideas with visiting professors and guest researchers from all around the world. Furthermore, our guests generally use the opportunity as well to present a paper at a Round Table. In this way one can learn not only about foreign tax systems but also about the different ways of and opinions on dealing with international tax issues. This year, we were especially proud that Prof. Fleming from Brigham Young University, Utah chaired several Round Tables. Prof. Brauner from the University of Florida also participated in many of them. This gives young researchers from the Institute and from abroad the possibility to learn about the U.S. perspective on their topic of interest and to hence better understand international tax discussions.

Prof. Pistone conducted several Jean Monnet ad Personam Round Tables, where topics of European Tax Law or International Tax Law were discussed.

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 five visiting professors from abroad in the academic year 2010/11; in our LL.M. program in International Tax Law we had about 40 during the entire academic year. Furthermore, in the academic year 2010/11, we are very proud that we were able to host 38 guest researchers from 20 different countries, who stayed at our Institute for a total of 96 months. Many of our guests were granted a fellowship for their research period or could participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.



- Joao Felix Pinto Nogueira, Portugal: European Tax Law
- Su, China Jian: Economic Analysis on Tax Structure and Capital Market – what an efficient tax law system is for capital market and how to design
- Dragos Paun, Romania: CCCTB
- Thomas Dubut, France: The “Balanced-Allocation” Concept in ECJ Case-Law: Analysis and Impact on Domestic Tax Law
- Christina Fatourou, Greece: The retroactive effect of the laws in the Tax Law
- Peter Hongler, Switzerland: Hybride Finanzierungsinstrumente im Steuerrecht
- Jingping Zhang, China: The Comparison of Outbound Income Taxation Between Austria and China
- Emrah Ferhatoglu, Turkey: Settlement Disputes in Turkish Tax Treaty Law
- Juan Franch Fluxa, Spain: Groups of companies. Tax grouping. Company and tax law from a European Law perspective
- Aine Lucinskiene, Lithuania: Legal Aspects of International Taxation
- Julie Cassidy, Australia: The Role of General Anti-tax Avoidance Rules
- Ilija Vukcevic, Montenegro: Anti-avoidance legislation, EU tax law and International tax planning
- Miranda Stewart, Australia: International Tax Exchange and Enforcement: New Norms in Global Tax Transparency
- Klaus-Dieter Druen, Germany: Verfahrensrechtliche Unterschiede zwischen der deutschen Abgabenordnung und der österreichischen BAO
- Jeanette Calleja Borg, Malta: Cross-border group loss relief in the EU
- Martin Berglund, Sweden: The foreign tax credit method
- Alessandro Turina, Italy: International Administrative Cooperation in Tax Matters. Exchange of Tax Information from an Interdisciplinary Perspective
- Alicja Brodzka, Poland: International aspects of direct taxation, transfer of tax information and the influence of European legislation to the position of third countries which use tax competition
- Attilio Pisapia, Italien: The beneficial ownership clause
- Mathias Benedict Knittel, Deutschland: Equality and ability to pay in national tax systems
- Isaque Ramos, Portugal: European Tax Law
- George Foufopoulos, Greece: The tax concept of income from dividends
- Juraj Valek, Slovakia: Consumption taxes in European Union
- Claudio La Valva, Italy: The right to a fair trial in tax proceeding
- Peter, De Heer Netherlands: PhD research on no and low tax jurisdictions. Analysis of complications arising from tax treaties concluded with such jurisdictions. Recommendations to improve the OECD Model Tax Convention
- Daniel Smit, Netherlands: The impact on Member States’ company taxation regimes of the free movement of capital as applicable between the EU Member States and non-EU Member States
- Ewa Prejs, Poland: Tax Treaty Case Law
- Sanne Neve, Denmark: EU Tax Law and Cross-Border Restructuring
- Veronika SOLILOVÁ, Czech Republic: The legal framework of transfer pricing in EU Member States. / Transfer pricing adjustment. International arbitration. / Judgements of the European Court of Justice in the sphere of transfer pricing.
- Felipe Yanez, Chile: Assignment of taxing rights and taxing powers
- Tomasz Nowak, Poland: Steuerverfahrensrecht, lokale Abgaben, ihre Quellen und Elemente der Konstruktion
- Anna Gerson, Sweden: Taxation of cross-border corporate collaboration and business development using new communication technologies
- Magdalena Małecka, Poland: Relation between the EU tax law and an internal tax law of Member States
- Karen Streckfuss, Australia: Research in frame of the IRSES project
- Claudio La Valva, Italy: The right to a fair trial in tax proceeding
- Alvaro De Juan Ledesma, Spain: European Union (EU) tax law, in particular, in the field of international taxation, corporate taxation, and the taxation of financial instruments
- Veronika Sobotková, Czech Republic: Harmful Tax Practices, tax evasion and problems of thin capitalization, CFC and FIF rules/ Tax competition in EU and options of elimination its negative incidence.
- Ireneusz Mirek, Poland: Consumption taxes, ecological tax reform, electricity tax, fuel tax, taxation of motor vehicles, Environmental Taxation, Green Taxation, Ecotaxes, CO2 tax, carbon tax, energy taxes / taxation of company transformation, Conversion Tax Law, merger taxation
- Dominika Łukawska, Poland: E-learning / Polish postgraduate tax law program
- Magdalena Bartenbach, Poland: E-learning / Polish postgraduate tax law program
- Michał Wojewoda, Poland: Statutory pledge in forwarding contracts. (International transport law (including conflict rules))
- Diane Kraal, Australia: Research in frame of the IRSES project
- Wayne Gumley, Australia: 1) Ecological tax reform, and more specifically tax expenditure analysis with a focus on removal of perverse subsidies which undermine environmental policies, eg fossil fuel subsidies 2) Taxation of natural resources (royalties vs resource rent tax)



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 2010, the Institute for Austrian and International Tax Law is hosting Ernst Mach Fellows. They are doing research in international tax law and are involved in our conferences, as well as discussing their research projects with us.



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.

Until January 2011 Elena Variychuk was as a RAIFFEISEN International Research Fellow

Outgoing Researchers

Prof. Michael Lang gave lectures at University of Lisbon, at Koc University Istanbul, at Seton Hall University in Pennsylvania and at New York University School of Law. Moreover, Prof. Michael Lang held speeches at conferences in Milan and at the Annual Congress of the German Lawyers Association in Potsdam.

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, Bratislava, Cyprus, London and Zurich.

Prof. Pasquale Pistone gave lectures at the Universities of Barcelona (Spain), Bari (Italy), Ekaterinburg (Russia), European University Institute (Italy), Foggia (Italy), Leuven (Belgium), Liege (Belgium), Lisbon (IFS and UL, Portugal), Milan (Italy), Naples II (Italy), Neuchâtel (Switzerland), Palermo (Italy), Uppsala (Sweden). Furthermore, he was speaker at international conferences in Aarhus (Denmark), Amsterdam (Netherlands), Ekaterinburg (Russia), European University Institute (Italy), Istanbul (Turkey), Lausanne (Switzerland), Lisbon (Portugal), Luxembourg (University of Luxembourg), Milan (Italy), Neuchâtel (Switzerland), Pescara (Italy) and Tilburg (Netherlands), and also gave a speech at



the Conference of the European Association of Tax Professors, held in Uppsala (Sweden).

Young scholars from the Institute are also enabled to visit academic institutions in the area of tax law all over the world. During the last year, research and teaching associates have visited universities in Berkeley (USA), Uppsala (Sweden), Melbourne (Australia), and Santiago de Chile (Chile). The numerous visits of foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened.



Period	Research Associate	Visited Institution
01–03/2011	Karin Simader	University of California (Berkeley, USA)
02/2011	Oliver-Christoph Günther	University of California (Berkeley, USA)
07–12/2011	Veronika Daurer	Uppsala University (Sweden)
09–10/2011	Elke Aumayr	Monash University (Melbourne, Australia)
09–10/2011	Elisabeth Titz	Monash University (Melbourne, Australia)
09–10/2011	Christoph Marchgraber	Monash University (Melbourne, Australia)
09–11/2011	Karin Simader	Universidad de los Andes (Santiago de Chile, Chile)

Visiting Professor

Prof. Michael Lang was Global Law Visiting Professor at New York University School of Law from January to June, 2011.

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), a member of the Scientific Advisory Council of the Deutsche Steuerjuristische Gesellschaft and a member 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, and a member of the Advisory Board for Oxford University Centre for Business Taxation.

Prof. Josef Schuch is a member of the Academic Committee (AC) of the European Association of Tax Law Professors (EATLP), while Prof. Michael Lang served as one of the five members of the Executive Board of the EATLP and as chairman of the Academic Committee of the EATLP until June 2011.

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 2010/2011, many books were written or edited by the professors of our Institute, most of which were published by the IBFD, Linde, LexisNexis and Kluwer 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 68 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 21 years ago. Prof. Josef Schuch is also one of the editors of *ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is 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) and *Revista de Finanças Públicas e Direito Fiscal* (Portugal). Moreover, 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 content and organizational details of all the courses we offer. Nine 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 6,000 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 support our former students in their continuing education. Furthermore, the participation of practitioners is to the benefit of our regular students, since their questions usually touch on many 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 a second series of lectures on the general topic "taxes and ethics". The two lectures caused huge interest in the scientific community, tax administration and practitioners. Further lectures will follow in the upcoming academic year.

- Heinrich Treer *Steuerethik und Legistik*
- Prof. Alfred Storck, *Steuerethik und (aggressive) Steuerplanung*
- Dr. Kurt Arnold, *Verhaltenskodex für Steuerpflichtige, Steuerberater und Steuerbeamte*
- Prof. Stephan Mühlbacher, *Steuerethik und Jungunternehmer*
- Prof. Josef Aff, *Steuerethik und Steuererziehung*

Management and Ethics

In 2009 our Institute launched a series of talks at the WU focusing on management and ethics. Renowned managers from the business community talked about their personal ethical attitudes and how to meet the challenges resulting from applying outstanding ethical standards in everyday business life and how to make presumably difficult decisions. The WU staff and guests of our Institute who attended the talks greatly appreciated the opportunity for subsequent discussions with the managers. Speakers in the academic year 2010/2011 were Peter Püspök, Tina Reisenbichler and Michaela Steinacker. The talks were chaired by the chief-editor of "Die Furche", Claus Raitan.



CEE Vienna International Tax Law Summer School

In July 2011, we organized the CEE Summer School on International Tax Law for the third 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 full-time students 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 (January, 2011, July, 2011), where 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 held in Romania for tax professionals organized by Associated Business Advisors.

For the first time we successfully held a three-day Online Course with practitioners in India in the framework of our ongoing cooperation with the Foundation for International Taxation (FIT). Pre-recorded lecturing modules were supplemented by interactive live-sessions, where our professors discussed the case studies in depth with the Indian students via videoconferencing facilities. The feedback we received was very enthusiastic and we are looking forward to offer more online courses in order to meet the ever-increasing demand in this field.

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.

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 2010/2011, we took many opportunities to show academics and practitioners all over the world that our research facilities are open to them. 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.

On March 8, 2011, we hosted a meeting of The European Tax Executives Council at our institute. This was one of the regular meetings of tax directors from European-headquartered companies and overseas companies with significant operations in Europe. Professors of our institute attended as speakers; the topic of this meeting was Tax Planning of Multinational Groups.



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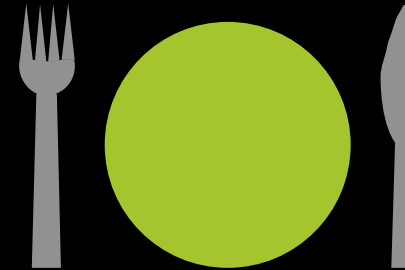
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