

Conference

“The Implementation of the Global Minimum Corporate Tax”

Rust, Austria
July 4-6, 2024

Program

THURSDAY, JULY 4, 2024

14:30 Arrival of the participants at the Doctoral Seminar in Rust

15:30 – 18:00 **Doctorate Workshop**

The Doctorate Workshop is an opportunity for doctoral students to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation, one of the DIBT collegiates will comment for up to ten minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and interested conference participants, who are already present in Rust, are most cordially invited to participate.

until 18:00 Arrival of the conference participants not participating in the workshop

18:30 **Dinner** at Seehotel Rust

20:00 **Wine Tasting** at the Seehof in Rust
(invitation by the Mayor of Rust)

FRIDAY, JULY 5, 2024

9:00 – 10:30 **I) Implementation of the IIR and the UTPR**
3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

- 11:00 – 12:30 **II) Major challenges regarding the implementation and application of the IIR and the UTPR**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) The QDMTT and other measures to avoid the application of the GLOBE rules on domestic CEs**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) GLOBE and tax incentives**
3-5 input statements, discussion round
- 18:30 **Departure to Dinner Cruise** - 25 min. walk
- 19:00 **Dinner Cruise**

SATURDAY, JULY 6, 2024

- 9:00 – 10:30 **V) Dispute resolution**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) EU law, tax treaty, investment treaty, and constitutional issues**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Subject-to-tax rule**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Overall evaluation and future**
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

SUNDAY, JULY 7, 2024

Departure