

Institute for Austrian and International Tax Law Vienna

Report on Academic Activities 2023/24





1

PREFACE

This report presents the activities of the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business during academic year 2023/24, which started on October 1, 2023, and ended on September 30, 2024. It was a very successful year for our Institute and for the team as a whole.

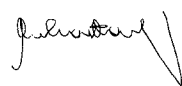
The Institute for Austrian and International Tax Law is the largest university-based institution in tax law worldwide. As well as carrying out research and teaching activities at WU Vienna, the Institute is involved in many national and international research projects, and therefore has an excellent reputation around the globe. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative, and inspiring tax-related research. We are proud to be part of WU Vienna. To a large degree, we are financed by WU Vienna as well as by the Austrian taxpayer. However, a significant amount of our funding also comes from Austrian and European research institutions, from our partners in the business community, and from private and corporate sponsors. For example, nearly half of our staff is financed from sources outside the WU Vienna budget. We are grateful to the taxpayer and to all our sponsors and partners and feel committed to them.

We are pleased to be able to take this opportunity to report back to them, to our students and alumni, and to our friends and colleagues in the international scientific community on how we are investing this money and to highlight the results we have achieved. We hope to be able to show that the funds are being used efficiently and usefully.

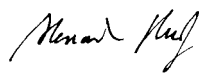
Our main fields of interest are corporate tax law, international tax law, European tax law and to a growing extent tax policy, transfer pricing, procedural tax law, tax and technology, and VAT. Most of our research activities deal with issues in these areas. This is also true for our teaching activities. On a daily basis, we are aware of the fact that our research activities ensure the quality of our teaching, and that, vice versa, teaching helps us to develop, structure, and discuss research ideas.



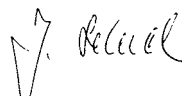
Georg Kofler



Michael Lang



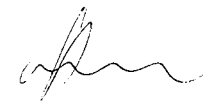
Alexander Rust



Josef Schuch



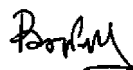
Karoline Spies



Claus Staringer



Rita Szudoczky



Pasquale Pistone



Jeffrey Owens



Robert Risse



Raffaele Petruzzi



Theodora Stergidou



CONTENTS

1

Preface

2

Staff

Professors	6
Administrative Director	6
Holder of a Jean Monnet ad Personam Chair	6
Visiting Professor	6
Honorary Professors	6
Directors, WU Global Tax Policy Center	6
Managing Director, WU Transfer Pricing Center	6
Director, WU Tax Law Technology Center	6
Program Leader, Cooperative Compliance	6
Research Associates Habilitation	6
Post-Doctoral Research Associates	6
Research and Teaching Associates	6
Adjunct Faculty	7
Junior Researchers	7
Administrative Staff	7
Inaugural Lecture Prof. Karoline Spies	8
Prof. Jeffrey Owens' Farewell	8
New Director of the WU Global Tax Policy Center	8
The Tax Practice Advisory Council at our Institute	8

3

Teaching

Teaching Activities in the Standard Program	9	
Tax Law Courses	10	
Books for Students	11	
Special Activities Offered to Students	11	
Winning Team at the International and European Tax Moot Court 2023/24	11	
EUCOTAX	11	
EUCOTAX and Moot Court Alumni Meeting	12	
Semester Opening and Closing, Master Welcome Reception	12	
Career Prospects for Students	12	
Tax Top 30	13	
Colloquium on European and International Tax Law	13	
Seminars held in Cooperation with EY and Mazars	14	
Traineeships at the Federal Tax Court	14	
PwC Best Bachelor Thesis in Tax Law Award	14	
TPA Best Presentation Award	14	
EY Tax Thesis Competition, Tax Professional of the Year	14	
Procter & Gamble Master Theses	15	
Deloitte WU Tax Summit	15	
KPMG WU Workshop on Corporate Tax Law	15	
LL.M. Program in International Tax Law	15	
Alumni	17	
Klaus Vogel Lecture	17	
Job Fair	17	
LL.M. Program in Digitalization & Tax Law	17	
Alumni	17	

Research Activities

Publications in Academic Year 2023/24 18

Doctoral Programs 33

Doctoral Program in International Business Taxation (DIBT)	33
Doctoral Programs in Business and Economics and in Business Law	33
Academic Awards	34

WU Global Tax Policy Center at the Institute for Austrian and International Tax Law 34

Digital Economy Taxation Network (DET)	34
Cooperative Compliance	35
Tax Transparency and Corruption and Good Governance in a Digital and Open Trading Environment	35
Interaction of Tax, Investment, and Trade Issues	36
Vienna Multi-Stakeholder Group on Improving Cross-Border Dispute Resolution	36
The WU GTPC/China Joint Program on Removing Tax Barriers to the Belt and Road Initiative (BRI)	36
Fireside Chats	36

WU Transfer Pricing Center at the Institute for Austrian and International Tax Law 37

WU Transfer Pricing Symposium: Transfer Pricing and Business Restructurings	37
WU Global Transfer Pricing Conference: Transfer Pricing Developments Around the World	37
Advanced Transfer Pricing Courses	37
WU Transfer Pricing Workshops	38

WU Tax Law Technology Center at the Institute for Austrian and International Tax Law 38

WU Tax Law Technology Conference	39
WU Tax Law Technology Symposium	39
WU Tax Law Technology Seminars	39

Academic Conferences and Events 39

Symposium on Procedural and Constitutional Law	39
Conference "Recent and Pending Cases at the CJEU on Direct Taxation"	39
Guest Lecture "The Use of Tax Incentives to Promote the Change to a Green Economy", Prof. Eivind Furuseth	40

Disseminating our Knowledge

Book Series, Tax Journals 51

Contacts with Academics and Practitioners from Around the World 52

Vienna Certificate in Transfer Pricing	52
Vienna Certificate in Double Tax Treaties	52
Vienna Certificate in Tax Law Technology	52
Corporate Tax Lunch	52
Evening Lectures with the Chamber of Tax Advisers and Public Accountants	52
Tax Treaty Courses	52
Doctorate Seminar in European Tax Law	53
University of Ghana School of Law Study Visit	53
Teaching in Beijing and Xiamen	53
CEE Vienna International Tax Law Summer School	53

Maintaining Lifelong Relationships with Students, Graduates, and Practitioners 54

Helping Practitioners Search for Literature and Case Law	54
--	----

Conference "Court of Justice of the European Union: Recent VAT Case Law"	40
Book Presentation "Kommentar zum Mindestbesteuerungsgesetz (MinBestG)"	40
Wolfgang Gassner Memorial Lecture	40
Conference "Tax Law and Accounting"	40
2nd WU Global Tax Seminar	41
Conference "Tax Treaty Case Law Around the Globe"	41
Symposium on VAT	41
31st Viennese Symposium on International Tax Law	42
Conference "The Implementation of the Global Minimum Corporate Tax"	42

Tax Lunch Talks 42

DIBT Workshops 43

Round Tables 44

Topics of Round Tables	44
Topical Discussion Rounds	45

OECD Archives 46

Funded Research Projects 46

Incoming Foreign Researchers 48

Outgoing Researchers 49

Engaging with International Academic Institutions	50
---	----



STAFF

Professors

Prof. Georg Kofler
 Prof. Michael Lang
 Prof. Alexander Rust
 Prof. Josef Schuch
 Prof. Karoline Spies
 Prof. Claus Staringer
 Prof. Rita Szudoczky

Administrative Director

Theodora Stergidou

Holder of a Jean Monnet ad Personam Chair

Prof. Pasquale Pistone

Visiting Professor

Prof. Daniel Blum

Honorary Professors

Prof. Heinz Jirousek
 Prof. Helmut Loukota

Directors, WU Global Tax Policy Center

Prof. Jeffrey Owens
 Dr. Richard Stern

Managing Director, WU Transfer Pricing Center

Dr. Raffaele Petruzzini

Director, WU Tax Law Technology Center

Prof. Robert Risse

Program Leader, Cooperative Compliance

Jonathan Leigh-Pemberton

Research Associates Habilitation

Prof. Kasper Dziurdz
 (Professor at Maastricht University)
 Prof. Caroline Heber
 (Professor at the University of Vienna)
 Prof. Daniela Hohenwarter-Mayr
 (Professor at the University of Vienna)
 Dr. Christoph Marchgraber

Post-Doctoral Research Associates

Dr. Nevla Čičin-Šain
 Dr. Anastasiya Piakarskaya
 Dr. Gustavo Weiss de Resende

Research and Teaching Associates

Robbe Basteleurs (DIBT Collegiate)
 Benjamin Beer
 Juliane Beverungen
 Kristof Boel (DIBT Collegiate)
 Rainer Borns
 Lucas Brasil Salama (DIBT Collegiate)
 Timoleon Angelos Christodouloupolos
 Eric Coenen
 Valentina Emanuele (DIBT Collegiate)
 Belisa Ferreira Liotti
 Thomas Frenkenberger
 Michael Gleiss
 Lea Glöer
 Dr. Stefanie Gombotz
 Vera Hellebrandt (PwC Research Project Associate)
 Dominik Hemmelmeyer
 Michael Hubmann
 Dilara İnal
 Bence Péter Komár
 Dominic Krenn (Freshfields Research Project Associate)
 Yasmin Lawson (PwC Research Project Associate)
 Thao Le (Mazars Research Project Associate)
 Ruth Wamuyu Maina
 Monique Malan (DIBT Collegiate)
 Ruth Mirembe
 Guiseppe Moramarco (DIBT Collegiate)
 Marcelo H. B. Moura



Prisca Musibi
 Oleksandr Nesterov-Surmenko
 Rhodah Nyamongo
 João Ochôa
 Rafaella Oliveira (DIBT Collegiate)
 Abhishek Padwalker
 Kilian Posch
 Stefan Pregesbauer
 Dr. Siddhesh Rao
 Camilo Rodríguez Peña
 Jürgen Romstorfer
 Philipp Scharizer
 Severin Schragl
 Lukas Schuster
 Dr. Erika Isabella Scuderi
 Iris Tschatsch
 Franz Wallig
 Matthias Zaman (PwC Research Project Associate)

Adjunct Faculty

Dr. Desiree Auer
 Dr. Florian Brugger
 Gerald Ehgartner
 Prof. J. Clifton Fleming
 Prof. Eivind Furuseth
 Dr. Martina Gruber
 Prof. Walter Hellerstein
 Judith Herdin-Winter

Prof. Christiana HJI Panayi
 Matthias Hofstätter
 Prof. Peter Hongler
 Dr. Benedikt Hörtenhuber
 Dr. Dimitar Hristov
 Dr. Eline Huisman
 Dr. Dieter Kischel
 Prof. Rebecca Millar
 Prof. Irma Mosquera Valderrama
 Dr. Sebastian Pfeiffer
 Nigel Reynard
 Prof. Jennifer Roeleveld
 Dr. Erich Schaffer
 Prof. Luís Eduardo Schoueri
 Prof. Daniel Shaviro
 Dr. Selina Siller
 Dr. Richard Stern
 Dr. Franz Philipp Sutter
 Dr. Jan Szczepanski
 Laura Turcan
 Kurt Ubelhoer
 Andreas Ullmann
 Prof. Servatius van Thiel
 Dr. Michael Wenzl
 Dr. Stephanie Zolles

Junior Researchers

Fall Term:

Sebastian Beninger, Tamia
 Hofer, Julian Mauerhofer, Stefan
 Pregesbauer, Matthias Schaden,
 Simon Michael Schmidt, Annina
 Schwärzli, Laura Sucker, Antonia
 Surböck, Daniel Yida Chen
 (eAssistant)

Spring Term:

Sebastian Beninger, Elena
 Brandner, Katharina Dane, Mirjam
 Gattei, Tamia Hofer, Lukas Jakes,
 Dinah-Sophia Kernstock, Laura
 Sucker, Antonia Surböck, Daniel
 Yida Chen (eAssistant)

Administrative Staff

Sabina Aftab
 Matthias Bauer
 Sidonia Behringer
 Alba Bejleri
 Katharina Dendl
 Elmira Dzhumakadyrova
 Santra Hacker
 Michaela Haider
 Hedwig Hörtenhuber
 Isabel Huber
 Tibor Kallay
 Stefanie Kroiß
 Myriam Pereira de Milinić
 Caroline Ristić
 Joshua Roe
 Stephanie Roiss
 Mara Schmid
 Christina Sudrat
 Ulrika Sundin Speer
 Denisse Vincke
 Maria Wimmer





STAFF

Inaugural Lecture Prof. Karoline Spies

On January 24, 2024, Prof. Karoline Spies held her inaugural lecture on the topic of “Member States’ Leeway when Implementing and Applying VAT Law” at WU Vienna. Members of the international and national tax community, as well as representatives from both academia and business, attended this event.

Prof. Spies joined the Institute for Austrian and International Tax Law as Professor for Value Added Tax on July 1, 2020, having completed her academic education up until her habilitation here previously. She has worked in the field of taxation in practice and academia, especially European tax law, for more than ten years now, and has written, taught, and lectured extensively on a broad range of topics within the field, including in particular VAT law in a domestic, EU, and international context, the harmonization of EU law in direct and indirect taxation, domestic and cross-border business taxation, and tax treaty law.

Prof. Jeffrey Owens’ Farewell

In July 2024, Prof. Jeffrey Owens retired from his position as Director of the WU Global Tax Policy Center (WU GTPC). He had been at the head of the Center since its launch in 2012.

Prof. Owen’s vast network and relentless energy attracted global tax experts and politicians from all over the world to our events, quickly making the WU GTPC the global platform for tax policy discussions. He secured support from companies, expanded our reach, and mentored young academics, sharing his enthusiasm and insights. We would like to thank him for all his hard work during the last 12 years, for challenging us, and for making a significant contribution to raising the profile of our Institute and turning it into a tax policy player.

New Director of the WU Global Tax Policy Center

In July 2024, Dr. Richard Stern assumed the role of Director of the WU GTPC.

Dr. Richard Stern has advised governments on taxation issues for over 25 years. He led EY’s Tax Administration and Reform Services, a part of EY’s Global Tax Policy Group, since October 2017, and served as a Senior Consultant at the Asian Development Bank (DRM Hub). Before joining EY, Dr. Stern was the Lead Tax Specialist for the World Bank Group’s Global Tax Team, as well as running the World Bank’s International Tax and Tax Transparency Initiative from 2003 to 2017. Prior to that, he worked as an economist at the International Monetary Fund for eight years, focusing on monetary and fiscal issues. He has also taught at our Institute since 2013. Dr. Stern holds a PhD in Economics from the University of California at Berkeley, an MS in International Relations from Georgetown School of Foreign Service, and a BA from Williams College.

The Tax Practice Advisory Council at our Institute

Our Tax Practice Advisory Council is made up of leading experts from international tax practice, with whom we consult on a regular basis. The Tax Practice Advisory Council advises the board of the Institute on strategic decisions in order to guarantee the Institute’s position as a globally leading academic research facility in the field of tax law. Moreover, it is the purpose of the Tax Practice Advisory Council to provide a link between the Institute and tax practitioners.

The members of our Tax Practice Advisory Council are: Dr. Alessandro Bucchieri (Enel Group), Paolo Ludovici (Gatti Pavesi Bianchi Ludovici), Prof. Guglielmo Maisto (Maisto e Associati), Dr. Thomas Töben (YPOG Germany), Dr. Arne Schnitger (PwC), Charlotte Winzer (The Procter & Gamble Company), and Natascha Stornig-Wisek (Leitner Law Rechtsanwälte).

3

TEACHING

Teaching Activities in the Standard Program

The basic course “Introduction to Tax Law” is mandatory for Business Law students and elective for most other students enrolled in the standard programs at our university. The Institute for Austrian and International Tax Law organizes this course as well as the exams. The course is offered in both German and English. In academic year 2023/24, about 1,100 students took exams for this course.

The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After “Introduction to Tax Law”, students have to take “Basic Topics in Tax Law”, a course that focuses on individual and corporate tax law, VAT, and procedural law. The mandatory program ends with “Advanced Topics in Tax Law”, which is a seminar on selected recent tax issues dealt with by national or international courts or tax authorities. Those students who want to specialize further may decide to take “European Tax Law” or other elective courses like “Procedural Tax Law”, “Digitalization and Tax Law”, “International Tax Law”, “EU Tax Policies in the Field of Direct Taxation”, “Tax Law in Practice” or “Introduction to Transfer Pricing”, which are of high relevance in the business world.

For the English-language Bachelor Program in Business and Economics (BBE), our Institute offers the mandatory course “Law, Economics and Business” and the specialization “International and European Tax Law”. This specialization of six courses covers the most relevant areas in international tax law.

Every student is required to write a Bachelor thesis. Each year, the Institute provides four main topics, which are divided into twenty sub-topics each, for which the students of bachelor programs can apply.



The Master Program in Business Law focuses on a comprehensive theoretical and practical education in Austrian, European, and International Business Law and qualifies in particular for juridical jobs. WU Vienna’s Master Program in Taxation and Accounting provides students with a comprehensive, interdisciplinary, and specialist education in the fields of accounting and taxation. Graduates become highly qualified to work in fields like tax consultancy or auditing, or in the tax departments of large corporations.

Both Master programs provide mandatory courses in tax law. In “Business Tax Law”, the students gain a deeper knowledge regarding the subtleties of corporate income taxation. “Tax Treaty Law” deals with the application of double taxation conventions. In the course “Foreign Tax Law”, held by international visiting professors, students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In academic year 2023/24, the following guest professors held lectures in “Foreign Tax Law”: Prof. J. Clifton Fleming (USA), Prof. Eivind Furuseth (Norway), Prof. Walter Hellerstein (USA), Prof. Christiana HJI Panayi (Cyprus), Prof. Peter Hongler (Switzerland), Prof. Rebecca Millar (Australia), Prof. Irma Mosquera Valderrama (Netherlands), Prof. Jennifer Roeleveld (South Africa), Prof. Luís Eduardo Schoueri (Brazil), Dr. Richard Stern (USA), and Prof. Servatius van Thiel (Belgium). Finally, our Institute offers an “Advanced Seminar on Tax Law” course. Students may choose: “Simulated Tax Treaty Negotiations” (where students from WU Vienna and the University of Amsterdam or Sao Paulo negotiate a fictitious double taxation treaty between their countries via a video conference), “Transfer Pricing in Multinational Companies”, “Seminar on European Tax Law”, “Seminar on Recent Developments in European and International Tax Law”, “Seminar on Business Tax Law in the Form of Simulated Client Meetings”, “BFG Moot Court”, “BEPS (Base Erosion Profit Shifting) and other OECD and EU Initiatives against Aggressive Tax Planning” or “Tax Law for Multinational Companies”. For Master Program students with a special interest in VAT, the Institute provides an elective course on “Deepening in VAT”.



TEACHING

In addition to the abovementioned courses, students on the Master Program Taxation and Accounting are required to take the following courses in tax law: "Tax Policy" and "Corporate Tax Law", which focuses on special subjects within corporate tax law. Students may choose between "Deepening in VAT" and "Transfer Pricing in Multinational Companies". On the Master Program Finance and Accounting, our Institute offers a mandatory course in "Corporate Tax Law for Finance and Accounting".

Each student on either Master Program is required to prepare a Master thesis that demonstrates their ability to independently treat a topic with the help of academic research methods. Ambitious students are invited to write a tax-related Master thesis at our Institute. A total of 17 Master theses were approved at our Institute in academic year 2023/24.

Tax Law Courses

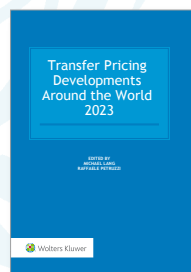
Course	Number of Students in 2023/24
Introduction to Tax Law (6 courses)	1,101
Basic Topics in Tax Law (28 courses)	645
Seminar on Advanced Topics in Tax Law (6 courses)	591
Law, Economics and Business	279
European Tax Law (2 courses)	18
Procedural Tax Law (2 courses)	47
Digitalization and Tax Law (2 courses)	35
Introduction to Transfer Pricing	11
EU Tax Policies in the Field of Direct Taxation	8
Tax Law in Practice	15
International Tax Law (2 courses)	17
Tax Treaty Law (3 courses)	430

Business Tax Law (2 courses)	314
Seminar on Corporate Tax Law (2 courses)	102
Transfer Pricing in Multinational Companies	33
Deepening in VAT	59
Issues in U.S. International Tax Law and Policy	46
Tax and Development	35
The Modern VATs	19
U.S. Subnational Tax Law	61
Abuse of Tax Treaties	59
Formulary Apportionment - A Swiss Model for Europe and the World (?)	41
South African Tax Law - Nuances and Characteristics	27
Quo Vadis EU Corporate Tax Law	31
Taxation in Developing Countries	52
WTO and Taxation	29
Brazilian Tax Law	42
BEPS (Base Erosion Profit Shifting) and OECD and EU Initiatives against Aggressive Tax Planning (2 courses)	22
BFG Moot Court	17
Seminar on Business Tax Law in Form of Simulated Client Meetings	20
Corporate Tax Law for Finance and Accounting (2 courses)	132
Simulated Tax Treaty Negotiations	11
Tax Law for Multinational Companies	20
Seminar on Business Tax Law	17
Colloquium on European and International Tax Law (2 courses)	17



Books for Students

Our Institute provides the materials required for these courses as well as guidance for students. Provided books include: "Introduction to European Tax Law on Direct Taxation" (eighth edition, published by the professors Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alexander Rust, Georg Kofler, and Karoline Spies), "Introduction to Double Taxation Conventions" (third edition, published by Prof. Michael Lang), and "Praxisfälle Steuerrecht 3" (third volume, published by Prof. Caroline Heber and Prof. Daniela Hohenwarther-Mayr). Furthermore, the 22nd edition of our book "Einführung in das Steuerrecht" (edited by the professors Georg Kofler, Michael Lang, Alexander Rust, Josef Schuch, Karoline Spies, and Claus Staringer) was published. Based on this German-language textbook, the fourth edition of the English counterpart "Introduction to Austrian Tax Law" (edited by Kurt Ubelhoer, Dr. Sebastian Pfeiffer, Dr. Eline Huisman, and Dr. Erich Schaffer) is available.



Publications
2023/24

Special Activities Offered to Students

Winning Team at the International and European Tax Moot Court 2023/24

The team of our Institute delivered an outstanding performance at the 20th edition of the International and European Tax Moot Court held from March 24 to 29, 2024, in Leuven, and won the competition for the third year in a row. After pleading against HEC Paris (France) and the Instituto Brasileiro de Direito Tributário (Brazil) in the qualifying rounds, our team competed against the University of Kyiv-Mohyla Academy (Ukraine) and the University of Luxembourg in the round of the last eight. In the final, the students pleaded against the University of Maastricht (Netherlands). KU Leuven organized the competition in cooperation with IBFD. Our students also won the prize for the Best Memorandum of the Defendant.

A Moot Court is a fictitious court, where teams of students play the roles of applicant and defendant. Prof. Claus Staringer and Michael Gleiss supported and supervised our students (Marius Pollitzer, Julian Rabensteiner, Elisabeth Schlagenhaufen, and Annina Schwärzli). Furthermore, the participants enjoyed language training provided by Kurt Ubelhoer and may now write their Master theses based on the topics they worked on throughout the competition.

EUCOTAX

Every year, a number of our Institute's best students participate in the EUCOTAX program (European and US Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Université Paris 1 Panthéon-Sorbonne), Uppsala (Uppsala Universitet), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (ELTE), Rome (LUISS Guido



TEACHING

Carli), Osnabrück (Universität Osnabrück), Lodz (Uniwersytet Łódzki), Warsaw (Uniwersytet Warszawski), St. Gallen (Universität St. Gallen), Valencia (Universitat de València), and Vienna (WU Vienna). In academic year 2023/24, the EUCOTAX Wintercourse was held in Tilburg from April 10 to 17, 2024. The general topic was "Tax Reforms between Success and Failure: From the Past through the Present towards the Future". Prof. Rita Szudoczky, Jürgen Romstorfer, and Kristof Boel supported and supervised our students (Lea Glöer, Hannah Haubenwaller, Marlene Reischer, and Laura Sucker). Finally, during the EUCOTAX Wintercourse, the students from all fourteen EUCOTAX universities presented and compared their research results in workshops and reported on their findings. After one week of intensive work, the students gained not only deeper knowledge of their subjects, but also many new friends from different parts of the world.

The student teams for the Moot Court and EUCOTAX Wintercourse 2024/25 were selected in June 2024.

EUCOTAX and Moot Court Alumni Meeting

This year for the first time, our Institute hosted an Alumni Event for former EUCOTAX and Moot Court participants. The event took place on June 11, 2024, following an information meeting for students interested in applying for one of the two programs. This gave interested students the opportunity to meet and connect with alumni who have previously completed one of those programs, and also allowed the alumni to connect with each other. 30 former alumni used this chance to meet and share their experiences of the two programs.

Semester Opening and Closing, Master Welcome Reception

With almost 21,500 students, WU Vienna is a very large university. One of the Institute's priorities is therefore to establish close relationships with our students. Several initiatives have been taken to achieve this goal.

We celebrate both the beginning and the end of the semesters together with our students. The "Semester Openings" of both the fall and summer semesters were organized together with WTS and provided an excellent opportunity to meet and interact with students in a casual setting. The "Semester Closings" of the fall and summer semesters were celebrated with TPA at the Institute in an informal atmosphere, and the "TPA Best Presentation Award" was conferred on the best students of the seminar "Advanced Topics in Tax Law".

We also invite all new students of the Master Program "Taxation and Accounting" to a Welcome Reception. In addition to presenting the regular lecture program, we familiarize them with our research facilities in the library and offer them the opportunity to participate in special activities in teaching and research. This year's Welcome Reception was organized together with Deloitte.

- Semester Openings: October 12, 2023, and March 14, 2024
- Master Welcome Reception Taxation and Accounting: October 17, 2023
- Semester Closings: January 23, 2024, and June 19, 2024

Career Prospects for Students

On December 4, 2023, our Institute invited students to attend a panel discussion together with BDO, BF Consulting, Deloitte, ICON, LBG Österreich, Mazars, PKF Salzburg, and the Vienna Insurance Group on the future of the profession of "tax adviser". The students had the opportunity to talk to experienced practitioners about current and future issues and developments within this career path.

Another panel discussion was held on May 6, 2024, to discuss career prospects for our students in law firms. Binder Grösswang, DLA Piper Weiss-Tessbach, Freshfields Bruckhaus Deringer, and Leitner Law assigned members to the panel. After the panel discussion, students were invited to a cocktail reception, where they were able to continue discussions on an informal and individual basis.



Tax Top 30

On November 15, 2023, the Institute's 30 best students from the previous summer semester were invited to the premises of Deloitte for a special networking event called "Tax Top 30". Leading Deloitte experts presented case studies to the students and exchanged trends and ideas in the area of international taxation directly with them, followed by networking opportunities in an informal setting. On May 28, 2024, the 30 best students from the previous winter semester were invited to a similar "Tax Top 30" event at the Institute's premises, where our professors and research staff introduced them to the Institute's work and presented possible career opportunities. The evening also ended in a casual networking setting with drinks and a buffet.

Colloquium on European and International Tax Law

The Institute for Austrian and International Tax Law, WU Vienna, continued with the prestigious colloquium series on "Current Developments in European and International Tax Law". Numerous distinguished scholars and practitioners were invited to give presentations for selected students as well as for practitioners and other researchers. As the topics of each colloquium are selected just a few weeks before the actual seminar date, discussions are always up to date and may also deal with the most recent cases of the Court of Justice of the European Union (CJEU).

Speakers and Topics of the Colloquium Series in Academic Year 2023/24

October 9, 2023

- Prof. Itai Grinberg (Georgetown University): The Political Economy of Pillar 2: Looking Ahead to November 2024
- Ian Dykes (PwC UK): Certain Special Functions – Can Organisational Competencies Attract Residual Profit?

November 13, 2023

- Prof. Eivind Furuseth (BI Norwegian Business School): OECD BEPS Pillar II and EU State Aid – What are the Limitations for the Use of Tax Incentives?
- Aurelio Massimiano (Maisto e Associati): Toward the First Transfer Pricing EU Directive: A First Analysis of the Proposal

January 15, 2024

- Prof. Christine Osterloh-Konrad (University of Tübingen): Abuse of Law in EU Tax Law
- Dr. Thomas Töben (YPOG Germany): Domestic Partnerships with Foreign Partners: Allocation of Shares to the Business Assets of the Partnership

March 18, 2024

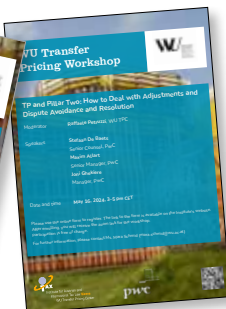
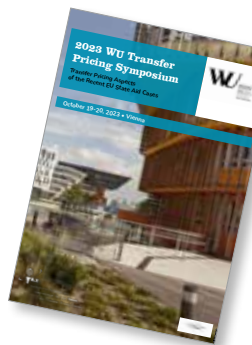
- Prof. Irma Mosquera Valderrama (Leiden University): The OECD, BEPS IF and UN Throughput Legitimacy Deficits: Understanding the Process to Enhance Legitimacy in International Tax Law Making
- Paolo Ludovici (Gatti Pavesi Bianchi Ludovici): Non Discrimination Issues vis-à-vis EU and Non-EU States: Practical Cases

April 29, 2024

- Prof. Daniel Shaviro (NYU Law School USA): International Tax as a Two-Level Game

June 10, 2024

- Prof. Peter Hongler (University of St. Gallen): The Limits of Tax Jurisdiction
- Michael Oskamp (PwC Germany): The Application of the Anti-Hybrid Rules from a German Perspective





TEACHING

Seminars held in Cooperation with EY and Mazars

The seminar on Austrian and International Business Tax Law took place again in the fall term of 2023/24 in cooperation with EY, and for the first time in cooperation with Mazars in the summer term of 2024. Under the supervision of Prof. Alexander Rust, Master students had the possibility to explore the daily work of tax advisers by analyzing abstracted case studies which the tax advisory firm was working on. The tax law issues were discussed together in simulated client meetings. The students then developed their own solution proposals in small groups with the help of the course instructor and advisers from EY and Mazars, and then presented them in a final discussion.

Traineeships at the Federal Tax Court

The Federal Tax Court offered two of our best students internships in summer 2024, following a comprehensive application procedure. The selected students gained inside knowledge of the daily activities at the Federal Tax Court and were also able to learn how to apply their studies in practice.

PwC Best Bachelor Thesis in Tax Law Award

On October 19, 2023, the Institute, in cooperation with PwC, conferred the PwC Best Bachelor Thesis in Tax Law award on one student for her excellent Bachelor thesis, written in academic year 2022/23. The award went to Johanna Riedl for her Bachelor thesis on "Die schwarze Liste der EU und mitgliedstaatliche Defensivgesetzgebung". Furthermore, four Bachelor theses were called for tender in cooperation with PwC in fall 2023. The Bachelor theses were presented to the experts of PwC on March 19, 2024.

TPA Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars "Advanced Topics in Tax Law" with the TPA Best Presentation Award. The winning topics in the winter semester were: "Vorsteuerabzug aus Leistungen eines Ist-Versteuerers erst mit Zahlung", "Mehrfache Wiederaufnahme des Verfahrens und Grundsatz ne bis in idem", and "Outsourcing einer Finanzdienstleistung". In the summer semester, the following topics were given the Award: "Aufwendungen für die Sanierung eines mit Hausschwamm befallenen Gebäudes als außergewöhnliche Belastung", "Zustellung zu Händen des GmbH-Geschäftsführers", and "Vermietung vs. Gewerblicher Grundstückshandel". The winners were officially announced at our fall Semester Closing on January 23, 2024, and at our summer Semester Closing on June 19, 2024, organized in cooperation with TPA.

EY Tax Thesis Competition, Tax Professional of the Year

Five Bachelor theses were called for tender in cooperation with EY in spring 2024. The topics were based on case studies of practical importance and involved current issues of tax law. The authors were then selected to participate in the EY Tax Thesis Competition. Similarly, the Institute in cooperation with EY gave students the opportunity to research important topics for tax law practice in the context of their Master theses. Four topics were tendered and were simultaneously supported by both the Institute's research staff as well as practitioners from EY. After completing the theses, the author of the best thesis was selected to take part in the EY Challenge "Young Tax Professional of the Year".



Procter & Gamble Master Theses

In early 2024, three Master theses were called for tender in cooperation with P&G. The students were supported both by research staff of the Institute and P&G tax managers, who are based worldwide. The Master theses from the previous year were presented to professors, research staff, and experts of Procter & Gamble in March, April, and May 2024, and the presentations of the current call will take place on March 4, 2025.

Deloitte WU Tax Summit

At the Deloitte WU Tax Summit, a number of topics are presented and discussed by staff members of both Deloitte and our Institute. Two weeks beforehand, practitioners of Deloitte identify topics relevant in their actual consulting business, which are discussed from the research and business perspective. This year, two Tax Summits took place each semester.

- November 8, 2023
- January 16, 2024
- March 21, 2024
- May 27, 2024

KPMG WU Workshop on Corporate Tax Law

During academic year 2023/24, a series of workshops on recent developments in corporate tax law took place once again, organized jointly by KPMG and the Institute.

Each workshop session was prepared by a member of our research team together with a practitioner from KPMG. The aim of this series of workshops is to exchange ideas between academia and practitioners for the benefit of all participants, whether students, tax experts, or researchers.

Speakers and Topics of the KPMG WU Workshops in 2023/24

October 2, 2023

- Michael Hubmann, Michael Huber, Günther Schaunig: Die Verjährung im österreichischen Steuerrecht

January 22, 2024

- Rainer Borns, Alfred Mühlberger: Krypto Assets in der Umsatzsteuer

March 11, 2024

- Thomas Frenkenberger, Dr. Christoph Marchgraber: Wertveränderungen von Kapitalbeteiligungen im KStG

June 3, 2024

- Franz Wallig, Prof. Matthias Petutschnigg: Grenzüberschreitende Verlustwertung in der EU: Der BEFIT - Richtlinienvorschlag

LL.M. Program in International Tax Law

Our Institute has offered an LL.M. Program in International Tax Law since 1999. The program is a joint activity with the Academy of Tax Advisers and Public Accountants and has a formidable reputation worldwide. In academic year 2023/24, a full-time and part-time program were launched, with the full-time program finishing in June 2024. The graduation ceremony took place in the premises of the Austrian National Bank on June 24.

The part-time program will finish in June 2025. In September 2024, another full-time program started with 28 students. The applicants came from 24 different countries, 75% from outside Europe. A Welcome Reception was held on September 17, 2024, for all new students.

LL.M. Graduates from all over the world



3

TEACHING



LL.M. International Tax Law Faculty 2023/24

Philip Baker • Peter Barnes • Stephen Barkoczy • Valentin Bendlinger • Daniel Blum • Frederik Boulogne • Silke Bruns • Svitlana Buriak • Mukesh Butani • Veronika Daurer • David Eisendle • Peter Essers • Carlo Garbarino • Francois Hellio • Stephanie Hoffer • Raphael Holzinger • Peter Hongler • Rita Julien • Liselott Kana • Christian Kersting • Christian Knotzer • Michael Lang • Ivan Lazarov • Omri Marian • Maria Marquardsen • Yoshihiro Masui • Geerten Michielse • Rebecca Millar • Irma Mosquera Valderrama • TP Ostwal • Raffaele Petruzzi • Pasquale Pistone • Robert Risse • Jennifer Roeleveld • Alexander Rust • Bernhard Schima • Luís Eduardo Schoueri • Karoline Spies • Claus Staringer • Julienne Stewart Sandgren • Rita Szudoczky • Edoardo Traversa • Jean-Philippe Van West • Adam Zalasinski • Carsten Zatschler

Alumni

A total of 928 students have graduated from our LL.M. Program in International Tax Law since the first course started in 1999. They continue to benefit from an enduring worldwide network.

Klaus Vogel Lecture

Prof. Klaus Vogel was not only an honorary doctor of WU Vienna, but also supported the LL.M. Program from its inception. 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 2023 lecture was delivered on October 13 by Prof. Reuven Avi-Yonah, University of Michigan, on "The Origins of Destination Based Income Taxation: US and International Tax Perspectives" and was commented on by Stewart Brant.

Job Fair

Hosted by Prof. Michael Lang, the traditional Job Fair took place on February 22, 2024, exclusively for the current LL.M. students. It was a unique opportunity to get in touch with some of the relevant leading firms in tax consultancy.

LL.M. Program in Digitalization & Tax Law

The LL.M. Program in Digitalization & Tax Law was established at WU Vienna in 2020 by the WU Executive Academy. Through this program, experts can acquire the skill set needed to stay on top of existing possibilities provided by the use of technological innovations in tax law, to further reduce costs and facilitate processes.

The program was masterminded by three WU Vienna professors, Prof. Jan Mendling of the Department of Information Systems & Operations Management and Prof. Alexander Rust and Prof. Robert Risse, both of our Institute.

Alumni

A total of 36 students have graduated from the LL.M. Program in Digitalization & Tax Law since the first courses started in 2020.



RESEARCH ACTIVITIES

Publications in Academic Year 2023/24

Prof. Georg Kofler



- The “Ordinary Meaning” (Art 31 para 1 VCLT), the “Special Meaning” (Art 31 para 4 VCLT), and Tax Treaty Interpretation (with Bence Péter Komár), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT)*, Wolters Kluwer, forthcoming.
- Das Bundesgericht für Finanzen im System der Verwaltungsgerichtsbarkeit (with Walter Summersberger), in Fischer/Pabel (eds), *Handbuch der Verwaltungsgerichtsbarkeit*, 3rd Edition, Jan Sramek, forthcoming.
- The Impact of Pillar Two on the Notion of Abuse in International Taxation, in Richelle/Schön/Traversa (eds), *Abuse of Law in EU Law*, Springer, forthcoming.
- Auslegung und Anwendung des harmonisierten Steuerrechts, in Schaumburg/Englisch/Dobratz (eds), *Europäisches Steuerrecht*, 3rd Edition, Otto Schmidt, forthcoming.
- Mutter-Tochter-Richtlinie, in Schaumburg/Englisch/Dobratz (eds), *Europäisches Steuerrecht*, 3rd Edition, Otto Schmidt, forthcoming.
- Zinsen-Lizenzgebühren-Richtlinie, in Schaumburg/Englisch/Dobratz (eds), *Europäisches Steuerrecht*, 3rd Edition, Otto Schmidt, forthcoming.
- Das Steuerregime für Bedienstete der EU, in Schaumburg/Englisch/Dobratz (eds), *Europäisches Steuerrecht*, 3rd Edition, Otto Schmidt, forthcoming.
- Digital Services Taxes und Quellensteuern, in Greil/Groß/Hummel/Mellinghoff/Wargowske (eds), *Digitalisierung des Steuerrechts*, Otto Schmidt, forthcoming.
- Computation of the Effective Tax Rate and the ‘Top-Up Tax’ (with Valentin Bendlinger), in Haslehner/Kofler/Pantazatou/Rust (eds), *The Global Minimum Corporate Tax*, Edward Elgar Publishing, forthcoming.
- Crypto Assets: Tax Law and Policy – General Report (with Jeffrey Owens, Robert Risse), in Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Crypto Assets: Tax Law and Policy*, IBFD 2024, forthcoming.

- Some Like It HOT: Verbesserungsvorschläge für das „Head Office Tax System“ (gemeinsam mit S. Bendlinger/F. Rosenberger), TPI 2024, 89 (Jubiläumssheft für G. Steiner).
- Zugezogene Drittstaatsgesellschaften, Typenvergleich, unbeschränkte Körperschaftsteuerpflicht, in Kofler/A. Mitterlehner/M. Mitterlehner (eds), *Das internationale Steuerrecht in der Praxis*, FS Bendlinger, 2024, 55.
- §§ 1-6 UmgrStG: Verschmelzung (with Martin Six), in Kofler (ed), *Umgründungssteuergesetz – Jahreskommentar*, 13th Edition, 2024.
- §§ 39-45 UmgrStG: Ergänzende Vorschriften (with Petra Hübner-Schwarzinger), in Kofler (ed), *Umgründungssteuergesetz – Jahreskommentar*, 13th edition, 2024.
- Steuerliche Folgen der Auflösung einer eigennützigen Privatstiftung (with Elisabeth Bertl), ZFS 2024, 9.
- Steuerentlastung an der Quelle und Ansässigkeitsbescheinigung – Zur Bedeutung der Formalvoraussetzungen in der DBA-Entlastungsverordnung, SWK 2024, 630.
- Indirect Transfers of Immovable Property, Shares, and Rights (with Thomas Frenkenberger), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Anti-Abuse-Rules and Tax Treaties*, 2024, 95.
- § 46 MinBestG: Ermittlung des Effektivsteuersatzes einer Unternehmensgruppe für ein Steuerhoheitsgebiet (with Valentin Bendlinger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *MinBestG - Mindestbesteuerungsgesetz Kommentar*, 2024, 784.
- § 47 MinBestG: Ermittlung des Ergänzungssteuerbetrages (with Valentin Bendlinger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *MinBestG - Mindestbesteuerungsgesetz Kommentar*, 2024, 795.
- § 81 MinBestG: SES-Befreiung multinationaler Unternehmensgruppen in der Anfangsphase ihrer internationalen Tätigkeit (with Arne Schnitger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), *MinBestG - Mindestbesteuerungsgesetz Kommentar*, 2024, 1275.
- Gleichheitsgrundsatz und beschränkte Steuerpflicht, in Hörtnagl-Seidner/Kühbacher/Mayr/Pülzl/Zorn (eds), *Festschrift Reinhold Beiser – Docendo discimus*, 2024, 259.
- Pillar Two: Müssen auch EWR-Staaten „große inländische Gruppen“ in die Mindestbesteuerung einbeziehen? (with Peter Bräumann, Michael Tumpel), IStR 2024, 77.
- The EU Dispute Resolution Directive: Beyond DT(C)? (with Alexander Rust), in Haslehner/Lyons/Kofler/Pantazatou/Rust (eds), *Alternative Tax Dispute Resolution and Tax Disputes*, 2023, 103.
- Gliedstaatliche Einkommensteuer-Zuschläge mit Wohnsitzanknüpfung im EU-/EWR-Recht (with Peter Bräumann, Michael Tumpel), StuW 2023, 346.

- Gleichheitskonformität einer (rückwirkenden) Sektorensteuer am Beispiel der Gewinnabschöpfung von Energieunternehmen (with Peter Bräumann, Michael Tumpel), in Baumgartner (ed), *Jahrbuch Öffentliches Recht* 2023, 2023, 11.
- The Future of Labor Taxation and the “Rise of the Robots”, in Haase/Kofler (eds), *The Oxford Handbook of International Tax Law*, 2023, 1025.
- The Relevance of Article 21(2) of the OECD and UN Models (with Erika Scuderi), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Priority Rules in Tax Treaties*, 2023, 53.
- Curia Locuta, Causa Finita: Some Further Conclusions from W AG, EC Tax. Rev. 2023, 190.
- Die deutsche Umsetzung der Mindeststeuer – Berlin, we might have a problem ... (with Arne Schnitger), IStR 2023, 405.
- “Initial Phase Relief” Make the EU Minimum Taxation Directive (2022/2523) Invalid? (with Arne Schnitger), ET 2023, 186.

Prof. Michael Lang



- Pensions of Public Employees and of Their Dependents Under the Double Taxation Convention Austria-Switzerland in the Recent Case Law of the Austrian Federal Fiscal Court, in Kemmeren/Essers/Stevens/Stevens/Öner/Lang/Kofler/Owens/Pistone/Rust/Schuch/Staringer/Spies/Blum (eds) *Tax Treaty Case Law Around the Globe* 2024, forthcoming.
- Die Rechtsprechung des VwGH zur Ermessensübung nach § 48 Abs 5 BAO, in Bieber et al (Hrsg) *Finanz- und Steuerrecht*, forthcoming.
- Vor Art 1, Art 1 – 4 DBA Österreich, in: Wassermeyer, *Doppelbesteuerung*, Beck, forthcoming.
- Der Wortlaut als Grenze der DBA-Auslegung?, in Micker/Pohl/Potthoff-Kowol (eds) *Festschrift 75 Jahre Hochschule für Finanzen NRW*, Otto Schmidt, forthcoming.
- The Relevance of the OECD and UN Commentaries for the Interpretation of Tax Treaties, in Schoueri/Neto/ Silveira (eds), *Anais do X Congresso Brasileiro de Direito Tributário Internacional: Desafios Atuais da Tributação Internacional*, forthcoming.
- Kunst, Religion und die Pandemie, in Kneihls et al (eds), *Verfassungsrechtsentwicklungen*, forthcoming.
- Die Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen aufgrund von Luftverkehrsabkommen, SWI 2024, forthcoming.



- Partielle Suspendierung der DBA mit Russland und Belarus, SWI 2024, forthcoming.
- The Relevance of the Vienna Convention on the Law of Treaties for Tax Treaty Interpretation (with Kilian Posch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds) Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- Subsequent Practice (Art 31 para 3 subpara b VCLT) and Tax Treaty Interpretation (with Eric Coenen), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- The Relation Between Art 3 para 2 OECD MC and the Interpretation Rules of the Vienna Convention on the Law of Treaties (with Benjamin Beer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- BFH zur Auslegung von Doppelbesteuerungsabkommen, ÖStZ 2024, forthcoming.
- Withholding Taxes and Tax Treaties, in Haslehner/Kofler/Pantazatou/Rust (eds), Withholding Taxes in International and European Tax Law, forthcoming.
- Steuerliche Missbrauchskontrolle durch das Firmenbuchgericht, in Hohenwarter-Mayr et al (eds), Unternehmensrecht, forthcoming.
- Interpretation of Double Taxation Conventions – The Judgement of the German Federal Fiscal Court (Bundesfinanzhof) in the Light Designer Case, in Kukulski/Søk (eds), Challenges of Contemporary Tax Law, forthcoming.
- Mutual Agreement Procedure and Art 4 (3) OECD Model Convention, in Debelva (ed), European Tax Law, forthcoming.
- §§ 12, 12a and 141 UG (with Michael Holoubek), in Perthold/Stoitzner (eds), UG-Kommentar, 4th Edition, Manz, forthcoming.
- Tax Treaty Interpretation and Article 3 (2) OECD-Model Convention, in Danon/Maisto/Jimenez (eds), Tax Treaty Interpretation, IBFD, forthcoming.
- Taxes Covered – Recent Developments on Art 2 OECD MC, in Evans/Sadiq/Cravo (eds), Taxing Income and Consumption: The Development of International Tax Law and Policy, forthcoming.
- Missbrauchsbekämpfung als Ziel und Zweck der DBA? in Hummel/Kaminski (eds), Aktuelle Praxis- und Grundsatzfragen des Internationalen Steuerrechts, forthcoming.
- Die Anwendung der Grenzängerregelung des Art 15 Abs 6 DBA Deutschland bei mehreren Arbeitsverhältnissen, SWI 2024, 326.
- Verjährung und Verfassungsrecht (with Michael Holoubek), in Holoubek/Lang (eds), Verjährung im öffentlichen Recht und Steuerrecht, 2024, 13.

- Die Grenzängerregelung nach dem geänderten DBA Österreich-Deutschland, in Kofler/A. Mitterlehner/M. Mitterlehner (eds), Das internationale Steuerrecht in der Praxis, FS Bendlinger, 2024, 251
- Die Bedeutung des OECD-Kommentars in der EuGH-Rechtsprechung zum Sekundärrecht, in Hongler/Vogelsang (eds), Panoptikum des Steuerrechts – Festschrift für Madeleine Simonek, 2024, 241.
- Unilaterale Entlastungsmaßnahmen in Doppelbesteuerungsabkommen, SWK 2024, 647.
- Anrechnungshöchstbetrag und steuerfreie Einkünfte, SWI 2024, 273.
- The Principal Purpose Test of Article 29 (9) OECD-Model (2017) (with Oleksandr Nesterov-Surmenko), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 211.
- Treu und Glauben im Steuerrecht, in Studiengesellschaft für Wirtschaft und Recht (ed), Treu und Glauben im Wirtschaftsrecht, 2024, 113.
- Entlastungsmaßnahmen nach § 48 Abs 5 BAO bei wirtschaftlicher und juristischer Doppelbesteuerung, SWI 2024, 228.
- Die Zulässigkeit der Revision beim VwGH bei geänderter Rechtslage, AVR 2024, 50.
- Subsequent Practice and Tax Treaties, in De Pietro/Kemmeren/Peters (eds), A Journey Through European and International Tax Law, Liber Amicorum in Honour of Peter Essers, 2024, 353.
- Liechtenstein in der abgabenverfahrensrechtlichen Rechtsprechung des VwGH, in Hörtnagl-Seidner/Kühbacher/Mayr/Pülzl/Zorn (eds), Festschrift Reinhold Beiser - Docendo discimus, 2024, 347.
- Hinterbliebenenpensionen und Art 19 Abs 2 OECD-MA, SWI 2024, 98.
- Gemeinnützigkeitsreform: Keine steuerlichen Begünstigungen bei Strafen und Verbandsgeldbußen, AVR 2024, 18.
- Neuerungen bei Einkünften aus dem öffentlichen Dienst nach dem DBA Deutschland, SWI 2024, 48.
- DBA Malta: Wechsel von der Freistellungs- zur Anrechnungsmethode auf Grundlage einer EAS-Rechtsauskunft des BMF? SWI 2024, 10.
- El Tribunal Supremo Federal de Suiza se Pronuncia sobre la Relevancia de los Comentarios al Modelo de Convenio de la OCDE, Revista Técnica Tributaria, 2023, 123.
- Schweizer Bundesgericht zur Bedeutung des OECD-Kommentars, SWI 2023, 418.
- Procedimento Amigável em Caso de Bitributação Devido a Diferentes Constatações Fáticas em Ambos os Países – uma Questão em Aberto, in Mariz de Oliveira/Aurelio Zilveti/Quiroga Mosquera/Puretz (eds), Direito Tributário: Estudos em Homenagem ao Professor Luís Eduardo Schoueri, 2023, 529.

- Verständigungsverfahren bei Doppelbesteuerung aufgrund unterschiedlich festgestellter Sachverhalte in beiden Staaten? SWI 2023, 607.
- Die Auffassung des BMF zur Bedeutung des OECD-Kommentars für die Auslegung von DBA, IStR 2023, 549.
- Notwendigkeit und Rechtfertigung eines Sonderarbeitsrechts für an Universitäten tätige Wissenschaftlerinnen und Wissenschaftler, zJhr 2023, 182.

Prof. Alexander Rust



- Object and Purpose (Art 31 par 1 VCLT) and Tax Treaty Interpretation (with Juliane Beverungen), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties, Wolters Kluwer, forthcoming.
- Non-Discrimination in Tax Treaties: An Old Article, Some New Problems (with Marcelo Moura, Angelo Nikolakis, Fadi Shaheen, Miranda Stewart, Xaver Ditz), TNI 2024, forthcoming.
- National Report Germany: The Definition of Residence, Maintenance Work Leading to a Permanent Establishment, in Kemmeren/Essers/Öner/van Hulten/Kofler/Lang/Rust/Pistone/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Case Law around the Globe 2024, Linde, forthcoming.
- Business Income Versus Other Income, in Guglielmo Maisto (ed), Revisiting Article 21 (Other Income) OECD Model Convention, forthcoming.
- Domestic GAARs and their Impact on Tax Treaties (with Valentina Emanuele), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 1.
- Verjährung im Steuerrecht (with Michael Gleiss), in Holoubek/Lang (eds), Verjährung im Öffentlichen Recht und im Steuerrecht, Linde, 2024, 89.
- National Report Germany: Finanzamt Bremen, C-431/21, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), CJEU: Recent Developments in Direct Taxation 2022, 2023, 145.
- The Relation between Art 17 and the other Distributive Rules of the OECD and the UN Model Convention (with Monique Malan), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, 2023, 293.



RESEARCH ACTIVITIES

- The Relation between Article 20 of the OECD and UN Models and the (other?) Distributive Rules of the OECD and UN Models (with Rainer Borns), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Priority Rules in Tax Treaties*, 2023, 321.
- National Report Germany: Credit for Foreign Taxes in the Case of an Option, in Kemmeren/Essers/Stevens/Öner/Lang/Kofler/Owens/Pistone/Rust/Schuch/Staringer/Spies/Blum(eds), *Tax Treaty Case Law around the Globe* 2022, 2023, 353.
- The EU Dispute Resolution Directive: Beyond DT(C)? (with Georg Kofler), in Haslehner/Lyons/Kofler/Pantazatou/Rust (eds), *Alternative Tax Dispute Resolution and Tax Disputes*, 2023, 103.
- Seminar G: Non-Discrimination Rules, IStR 2023, 697.
- Bindung an den Ansässigkeitsstaat: Grenzgängereigenschaft nach dem DBA Deutschland-Schweiz 1971/2010, IStR 2023, 168.
- Nichtrückkehrtage: Grenzgängereigenschaft nach dem DBA Deutschland-Schweiz 1971/2010, IStR 2023, 166.

Prof. Josef Schuch



- Minimum Holding Periods (Art 10(2) and 13(4) OECD MC) (with Iris Tschatsch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Anti-Abuse Rules and Tax Treaties*, IBFD, 2024, 83.
- The Relevance of Article 6(4) of the OECD and UN Model Conventions (with Nathalia Oliveira Costa), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *Priority Rules in Tax Treaties*, 2023, 81.

Prof. Karoline Spies



- Kommentierung zu § 3 KommStG, in Bergmann/Pinetz/Spies (eds), *Kommunalsteuergesetz - Kommentar*, 2024, Linde, forthcoming.
- Art 31 para 1 VCLT – Good Faith in Tax Treaty Interpretation (with Giuseppe Moramarco), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT)*, Wolters Kluwer, forthcoming.

- Trusts, Foundations and Value Added Tax (with Dominic Krenn), in Chand/Kostic/Baez Moreno/Tenore/Felder/Stark (eds), *Taxation of Trusts, Foundation and Similar Arrangements in a Global Setting*, forthcoming.
- Nachhaltigkeit und Umsatzsteuer, in Amberger/Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), *Nachhaltigkeit im Bilanz- und Steuerrecht – Wiener Bilanzrechtstage* 2024, Linde, forthcoming.
- Chapter 9 – Mutual Assistance in Direct Tax Matters (with Viktoria Wöhrer), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), *Introduction to European Tax Law on Direct Taxation*, 8th edition, Linde, forthcoming.
- Wahlrechte für die Mitgliedstaaten in der Umsatzsteuer – Selektivität erwünscht? SWK 2024, 687.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (März 24/April 24/Mai 24) (with Eric Coenen, Franz Wallig), ÖStZ 2024, 383.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Dez 23/Jän 24/Feb 24) (with Eric Coenen and Franz Wallig), ÖStZ 2024, 229.
- Comments to the public consultation “Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532” (Rita Szudoczky, Raffaele Petrucci, Marcelo Moura, Franz Wallig, Giuseppe Moramarco, Jürgen Romstorfer), European Commission, 2024.
- Kleinunternehmer und Vermietung in der Umsatzsteuer, in Hörtnagl-Seidner/Kühbächer/Mayr/Pülzl/Zorn (eds), *Festschrift Reinhold Beiser - Docendo discimus*, 2024, 501.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Sept 23/Okt 23/Nov 23) (with Eric Coenen and Franz Wallig), ÖStZ 2023, 685.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Jun 23/Jul 23/Aug 23) (with Eric Coenen and Franz Wallig), ÖStZ 2023, 544.
- EU-Monitor: Aktuelle steuerliche Entwicklungen (März 23/April 23/Mai 23) (with Vera Hellebrandt, Yasmin Lawson), ÖStZ 2023, 350.

Prof. Claus Staringer



- Tax Treaty Interpretation and Customary International Law (with Timoleon Christodouloupolos), in Kofler/Lang/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT)*, Wolters Kluwer, forthcoming.
- Nachhaltigkeitsberichterstattung über Steuern im Rechtsstaat, in Amberger/Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/

Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), *Nachhaltigkeit im Bilanz- und Steuerrecht – Wiener Bilanzrechtstage* 2024, Linde, forthcoming.

- Steueramnestie und Verjährung – Gemeinsamkeiten und Unterschiede, in Holoubek/Lang (eds), *Verjährung im Öffentlichen Recht und im Steuerrecht*, 2024, 163.
- Attribution of Dividend Income, in Kofler/Lang/Rust/Owens/Pistone/Schuch/Spies/Staringer/Storck/Essers/Kemmeren/Öner/Smit (eds), *Tax Treaty Case Law around the Globe* 2023, IBFD & Linde 2024, 227.
- Impact of Domestic SAARs on Tax Treaties (with Ruth Mirembé), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), *Anti Abuse Rules and Tax Treaties*, 2024, 29.
- Austrian Case: Indexation of family allowance payments and family tax credits (with Nicholas Pacher), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), *CJEU – Recent Developments in Direct Taxation* 2022, 2024, 41.
- BEFIT – die Zukunft der Unternehmensbesteuerung in Europa? SWI 2024, 114.
- Wiederaufnahme trotz Verjährung? in Hörtnagl-Seidner/Kühbächer/Mayr/Pülzl/Zorn (eds), *Festschrift Reinhold Beiser – Docendo discimus*, 2024, 529.
- Die Rechtsgrundlage für Sekundärberichtigungen von Verrechnungspreisen, in Kofler/Mitterlehner/Mitterlehner (eds), *Das internationale Steuerrecht in der Praxis*, FS Bendlinger, 2024, 445.
- Rechtsschutz bei Widerruf der Spendenbegünstigung, AVR 2024, 6.
- Doppelt ansässig, aber ohne grundsätzliche Bedeutung – zum Jersey-Limited-Beschluss des VwGH, SWI 2024, 154.
- Verpflichtung zur Weitergabe von Umsatzsteuersenkungen an Konsumenten? SWK 2024, 716.
- Nachhaltigkeit im Steuerrecht, in Studiengesellschaft Wirtschaft und Recht (ed), *Nachhaltigkeit im Wirtschaftsrecht*, 2023, 229.
- Die Bedeutung völkerrechtlicher Abkommen für das Umsatzsteuerrecht, ÖStZ 2023, 657.
- Die Gerichtskontrolle der Steuerumgehung bei internationalen Umgründungen, AVR 2023, 165.
- Steuerfragen der Sitzverlegung, in Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kalss/Kofler/Lang/Novotny-Farkas/Nowotny/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), *Internationale Umgründungen – Wiener Bilanzrechtstage* 2023, 2023, 133.
- Vorrage und Bindung im Abgabenverfahren, in Holoubek/Lang (eds), *Bindungswirkungen zwischen Verfahren*, 2023, 299.



Prof. Rita Szudoczky



- Balancing Between Effective State Aid Enforcement and the Fiscal Autonomy of the Member States – A proposal to Introduce a Subjective Element in the State Aid Analysis of Tax Measures, in Luja (ed), National Tax Autonomy and the European Union, IBFD, forthcoming.
- Differences Between the OECD's GloBE Model Rules and the EU's GloBE Directive (with Valentin Bendlinger), in Grilli/Weber (eds), Annotations on the OECD Global Anti-Base Erosion Model

Rules (Pillar 2), Wolters Kluwer, forthcoming.

- Preferential Personal Income Tax Regimes (PPITRs) in the European Union ¿A New Form of permitted (Harmful) Tax Competition? (with Camilo Rodríguez Peña), World Tax Journal, forthcoming.
- The Interpretation of Tax Treaty Terms in its Context (with Iris Tschatsch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- Subject-to-tax Rules in Tax Treaties (with Belisa Ferreira Liotti), in Haslehner/Pantazatos/Kofler/Rust (eds), Withholding taxes in International and European Tax Law, forthcoming.
- Hungary: Server PE - A Legal or an IT Question? (with Balázs Károlyi), in Kofler/Lang/Rust/Owens/Pistone/Schuch/Spies/Staringer/Szudoczky/Essers/Kemmeren/Öner/Smit (eds), Tax Treaty Case Law Around the Globe 2023, 2024, 255.
- Third-Country Permanent Establishments (Art 29 par 8 OECD MC) (with Kristof Boel), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 177.
- Harmful Tax Competition and Special Tax Regimes and Tax Treaties (with Ruth Maina) in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 223.
- Comments to the Public Consultation "Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532" (with Karoline Spies, Raffaele Petrucci, Fanz Wallig, Marcelo Moura, Giuseppe Moramarco, Jürgen Romstorfer), European Commission, 2024.
- Ten Years into the BEPS Project: A Snapshot of Legitimacy and Justice in International Tax Lawmaking, In De Pietro/Peters/Kemmeren (eds), A Journey Through European and International Taxation - Liber Amicorum in Honour of Peter Essers, 2024, 91.



- Principles Justifying the Reallocation of Taxing Rights to Market Jurisdictions: Do We Need Them? Intertax 2023, 822.
- Hungary: CJEU 16 November 2023, C-318/22, GE Infrastructure (with Bence Péter Komár), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), CJEU – Recent Developments in Direct Taxation 2023, 155.

Prof. Pasquale Pistone



- The Instruments Used to Counter Illicit Financial Flows at the International Level, and Their Application to Matters of Taxation (with Sergio Messina, Sam van der Vlugt), ITAXS 2024, forthcoming.
- Automatic Exchange of Information and the Protection of Taxpayers' Rights. Towards a New Multilateral Multi-Tiered Architecture (with Ivan Lazarov, Alessandro Turina), Bulletin for International Taxation 2024, forthcoming.
- Other Income and Government Services, in Maisto (ed), Revisiting Article 21 (Other Income) of the OECD Model Convention, IBFD, forthcoming.
- L'europeizzazione del diritto tributario e la riforma fiscale: dall'adattamento all'adeguamento al diritto europeo, Diritto e Pratica Tributaria Internazionale 2024, forthcoming.
- Restoring Fair Allocation of Taxing Powers on Income from Employment in Tax Treaties: Options for a Radical Reform, in Debelva (ed), Liber Amicorum Luc De Broe – The Least Taxed Road, Wolters Kluwer, forthcoming.
- Diritto tributario europeo, 4th edition, Giappichelli, Turin, forthcoming.
- Coordination of Tax Laws and Tax Policies in the EU (with Kristof Boel), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, forthcoming.
- The European Commission's Transfer Pricing Proposal: An Initial Legal Assessment (with João Félix Pinto Nogueira, Sergio Messina, Alessandro Turina, Ivan Lazarov), European Taxation 2024, forthcoming.
- L'attuazione degli aspetti internazionali della riforma fiscale, in Giovannini (ed), La riforma fiscale: I diritti e i procedimenti – vol. I: diritto internazionale e cooperative compliance, 2024, 3.

- From the Proposed EU Transfer Pricing Arbitration Directive to the Proposed EU Transfer Pricing Directive: A Guided Path through Half a Century of History of Tax Law in the European Union, in De Pietro/Peters/Kemmeren (eds), A Journey Through European and International Taxation – Liber Amicorum in Honour of Peter Essers, 2024, 291.
- Diritto Tributario internazionale, 4th edition, Giappichelli, 2024.
- Limitation on Benefits (Article 29 Paragraphs 1-7 OECD MC) (with Severin Schragl), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 145.
- General Report (with Mario Tenore), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Mobility of Work, 2024, 1.
- A Constructive Criticism on Turnover Taxes, in Kukulski et al (eds), Liber amicorum Włodzimierz Nykiel, 2023, 215.
- The Relationship between Article 16 of the OECD Model and the Other Distributive Rules of the OECD and UN Models (with Siddhesh Rao, Jürgen Romstorfer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 265.
- The Relationship between the Different Distributive Rules for Employment Income (with Stefanie Stöcklinger), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 229.
- Proposal for a Council Directive on BEFIT: an Initial Assessment (with João Félix Pinto Nogueira, Ivan Lazarov, Alessandro Turina, Sergio Messina), 2023, 1.
- La nuova disciplina della residenza delle persone fisiche e delle persone giuridiche nel sistema di imposizione reddituale, Diritto e Pratica Tributaria Internazionale, 2023, 870.
- Improving Taxpayers' Rights in the Settlement of Cross-Border Tax Disputes (with Philip Baker), in Maisto (ed), Dispute Resolutions under Tax Treaties and Beyond, 2023, 403.

Prof. Jeffrey Owens



- Central Bank Digital Currencies and Their Use by Tax Administrations (with Anastasiya Piakarskaya, João Ochôa), Belt and Road Initiative Tax Journal, forthcoming.
- The Use of Cooperative Compliance for Minimizing Cross-Border VAT/GST Disputes (with Timoleon Angelos Christodouloupolous, Olena Sushkova, Anastasiya Piakarskaya), World Tax Journal, forthcoming.



RESEARCH ACTIVITIES

- The Interplay Between Tax and The African Continental Free Trade Area (AfCFTA): Lessons from The World Trade Organisation (with Ruth Wamuyu Maina, Rhodah Nyamongo), in Regional Integration in Africa and the African Continental Free Trade Area: Prospects and Challenges from a Law and Economics Perspective, forthcoming.
- Crypto Assets: Tax Law and Policy – General Report (with Georg Kofler, Robert Risse), in Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Crypto Assets: Tax Law and Policy, IBFD 2024, forthcoming.
- How will Countries Compete for FDI in Light of the New Global Tax Environment? (with Ruth Wamuyu Maina), Colombia FDI Perspectives, forthcoming.
- Double Taxation Treaties and their Implications for Investment: What Investment Policymakers Need to Know (with Ruth Wamuyu Maina, Joy W. Ndubai, Belisa Ferreira Liotti), WU GTPC joint publication with UN Trade and Development (UNCTAD), 2024.
- Generative AI: The Power Behind Large Language Models and Their Use in Tax Administration (with Anastasiya Piakarskaya, Nathalia Oliveira Costa, Rhodah Nyamongo), Tax Notes International, 2023, 1255.
- Evaluating the Interaction between and Compatibility of the Global Anti-Base Erosion Proposal with International Trade Rules (with Joy W. Ndubai), in Chaisse/Rodriguez-Chiffelle (eds), Elgar Companion to the WTO, 2023, 506.

Prof. Helmut Loukota



- Zusammenwirken von Abkommensrecht und innerstaatlichem Steuerrecht, in Kofler/A. Mitterlehner/M. Mitterlehner (eds), Das internationale Steuerrecht in der Praxis, FS Bendlinger, 2024, 271.
- Umgekehrte hybride Gestaltungen (§ 14 Abs 12 KStG), in Loukota/Jirousek/Schmidjell-Dommes/Daurer, Großkommentar Internationales Steuerrecht, 48th Supplement, 2023.

Prof. Heinz Jirousek



- DBA Update 2023/24, ÖStZ 2024, 135.

Prof. Robert Risse



- Crypto Assets: Tax Law and Policy – General Report (with Jeffrey Owens, Georg Kofler), in Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Crypto Assets: Tax Law and Policy, IBFD 2024, forthcoming.
- Der Einsatz von Process Mining in der Steuerfunktion (with Daniel Dalhammer), DB 2024, 1236.
- Steigende Tax Compliance durch die digitale Umsetzung der „Unshell“-Richtlinie (ATAD III-E) (with Iris Tschatsch), Corporate Compliance Zeitschrift 2023, 170.
- Das steuerliche Kontrollumfeld: Katalysator für fortschrittliche Prüfsoftware (with Daniel Dalhammer, Zoran Jotanovic, Gerhard Krapp), Rethinking Tax 2023, 32.

Prof. Daniel Blum



- Subsequent Agreements and Tax Treaty Interpretation (with Dominic Krenn), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties, Wolters Kluwer, forthcoming.
- Austrian National Report on Subject I: Finding the Meaning of Nexus for Taxes – Past, Present, Future (with Stefan Bendlinger), IFA Congress 2024, Cahiers de Droit Fiscal International 2024, IBFD, forthcoming.
- Dual Resident Entities (Art 4 para 3 OECD MC) (with Franz Wallig), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 45.
- § 37 MinBestG: Erfasste Steuern (with Mario Riedl), in Kofler/Lang/Rust/Schuch/Staringer/Spies (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 622.
- Der Verwertungsstatbestand der beschränkten Steuerpflicht – kritische Würdigung und steuerpolitischer Reformaufruf (with Stefan Bendlinger), SWI 2024, 280.





- Austria: Finanzamt für Großbetriebe C-602/23, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), CJEU – Recent Developments in Direct Taxation 2023, 2024, 99.
- Automatischer Informationsaustausch in Steuersachen und das Grundrecht auf Datenschutz (with Mario Riedl), AVR 2024, 36.
- Austria: Hiring-Out of Labour, Austrian Supreme Administrative Court April 23, Ra 2020/13/0089-6, in Kemmeren/Essers/Stevens/Stevens/Öner/Lang/Kofler/Owens/Pistone/Rust/Schuch/Staringer/Spies/Blum (eds), Tax Treaty Case Law Around the Globe 2022, 2023, 99.
- Austria: Employment Income vs. Directors' Fees and the Role of Authentic Languages in Treaty Interpretation, in Kemmeren/Essers/Stevens/Stevens/Öner/Lang/Kofler/Owens/Pistone/Rust/Schuch/Staringer/Spies/Blum(eds), Tax Treaty Case Law Around the Globe 2022, 2023, 305.
- Die Bedeutung des OECD-Musterkommentars für die Auslegung von Doppelbesteuerungsabkommen, Anmerkung zum Urteil des Schweizer Bundesgerichts v. 23.6.2023 – 9C_682/2022, IStR 2023, 925.
- The Relevance of Articles 10 (4), 11 (4) and 12 (3) of the OECD Model (with Belisa Ferreira Liotti), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 95.
- Bindungswirkung zwischen Abgaben- und Finanzstrafverfahren, in Holoubek/Lang (eds.), Bindungswirkung zwischen Verfahren, 2023, 165.
- The Relevance of Article 7(4) of the OECD Model (with Marcelo Moura), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, 2023, 17.

Dr. Raffaele Petruzzi



- What's the Real Deal? Accurate Delineation under the Loupe (with Marcelo Moura), in IFA Brazil/OECD/RFB (eds), Transfer Pricing in Brazil – Towards Alignment with the OECD Standard Volume II, Wolters Kluwer, forthcoming.
- Introduction to Transfer Pricing, in Petruzzi/Cottani/Sollund/Prasanna, Fundamentals of Transfer Pricing: Principles and Practice, Wolters Kluwer, forthcoming.
- Accurate Delineation and Recognition of Actual Transactions, in Petruzzi/Cottani/Lang (eds), Fundamentals of Transfer Pricing: Principles and Practice, Wolters Kluwer, forthcoming.

- Transfer Pricing and Services, in Petruzzi/Cottani/Lang (eds), Fundamentals of Transfer Pricing: Principles and Practice, Wolters Kluwer, forthcoming.
- Transfer Pricing and Financial Transactions, in Petruzzi/Cottani/Lang (eds), Fundamentals of Transfer Pricing: Principles and Practice, Wolters Kluwer, forthcoming.
- Remote Work vs. Corporate Income Tax: Relocating Our Understandings (with Dhvani Mainkar), Tax Notes International 2024, 827.
- The EC's Proposal for a Directive on Transfer Pricing: Paving the Road for a Common Application of the Arm's Length Principle (with Myzithra Argyro), International Transfer Pricing Journal 2024, 21.
- Il Manuale ONU sui Prezzi di Trasferimento, in Della Valle/Maisto/Miele (eds), Il Transfer Price nell'Ordinamento Tributario Italiano, 2024, 101.
- Comments to the Public Consultation "Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532" (with Karoline Spies, Rita Szudoczky, Marcelo Moura, Fanz Wallig, Giuseppe Moramarco, Jürgen Romstorfer), European Commission, 2024.
- Transfer Pricing in Relation to Businesses in Economic and Financial Distress (with Abhishek Padwalkar), in Kristofferson, Taxation of Companies in Economic and Financial Distress, 2023, 55.
- Pillar One, Pillar Two, Transfer Pricing and the Arm's Length Principle: A Tangled Web of New and Old Taxing Rules (with Abhishek Padwalkar), Bulletin for International Taxation 2023, 446.

Dr. Nevia Čičin-Šain



- VAT Treatment of Sharing and Gig Economy within the EU, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky/Kuniga (eds), CJEU – Recent Developments in Value Added Tax 2022, 2024, 67.

Dr. Anastasiya Piakarskaya



- The Use of Cooperative Compliance for Minimizing Cross-Border VAT/GST Disputes (with Jeffrey Owens, Timoleon Angelos Christodouloupoulos, Olena Sushkova), World Tax Journal 2024, forthcoming.
- Central Bank Digital Currencies and Their Use by Tax Administrations (with Jeffrey Owens, João Ochôa), Belt and Road Initiative Tax Journal, forthcoming.
- Cybersecurity. A key element for the integrity of the tax system (with Camilo Rodríguez Peña), co-publication with the Inter-American Development Bank (IADB), forthcoming.
- Harnessing the Power of Technology - Policy Brief (with Rhodah Noreen Kwamboka Nyamongo, Timoleon Angelos Christodouloupoulos, Camilo Rodríguez Peña), co-publication with the Inter-American Development Bank (IADB), forthcoming.
- Generative AI: The Power Behind Large Language Models and Their Use in Tax Administration (with Jeffrey Owens, Nathalia Oliveira Costa, and Rhodah Noreen Kwamboka Nyamongo), Tax Notes International 2023, 1255.

Dr. Gustavo Weiss de Resende



- Supplementary Means of Interpretation (Art 32 VCLT) and Tax Treaty Interpretation, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- An Answer to Aggressive Tax Planning with Intangibles: Designing Anti-Avoidance Measures that Comply with International, Trade and European Law, IBFD, forthcoming.
- Anti-Avoidance Jurisprudence in Direct Taxation: The CJEU Between Politics and Certainty (with Nicolas Traut), Intertax 2024, 226.



RESEARCH ACTIVITIES

Benjamin Beer



- National Report: Austria, in Maisto (ed), The Non-Discrimination Provision in the OECD Model Convention, IBFD, forthcoming.
- The Relation Between Art 3 para 2 OECD MC and the Interpretation Rules of the Vienna Convention on the Law of Treaties (with Michael Lang), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties, Wolters Kluwer, forthcoming.
- Die unentgeltliche Abgabe nicht verwertbarer Waren – ein umsatzsteuerliches Problem? (with Thomas Frenkenberger), ÖStZ 2024, forthcoming.
- Rechtsfolgen und Risiken bei einer Werk- und Montagelieferung am Beispiel Österreich und Deutschland (with Christina Pollak), UR 2024, forthcoming.
- EuGH-Update – Umsatzsteuer (with Rainer Borns, Bence Péter Komár), ecolex 2024, 618.
- VwGH zur wesentlichen Änderung der organisatorischen Struktur bei einem Mantelkauf (with Eric Coenen), ecolex 2024, 538.
- Zum Übergang des wirtschaftlichen Eigentums an Kapitalgesellschaftsanteilen bei vereinbarten Doppelooptionen in M&A-Transaktionen (with Dominic Krenn), ecolex 2024, 259.
- BFG: Vorsteuerberichtigung beim steuerfreien Verkauf eines leerstehenden Geschäftslokals in einem Einkaufszentrum, ecolex 2024, 89.
- BFG: Wann wird eine Selbstanzeige anlässlich einer abgabenbehördlichen Prüfung eingebracht? (with Julian Mauerhofer), ecolex 2024, 441.
- BFG: Zur Berechnung des Selbstbehaltes bei außergewöhnlichen Belastungen gem § 34 Abs 4 EStG (with Antonia Surböck), ecolex 2023, 1068.
- Vorsteuerabzug aus Reisekosten bei ausl. Unternehmern, ecolex 2023, 976.
- BFG: Zum Mantelkauf, GES 2023, 314.
- Zum Begriff der Körperchaft Öffentlichen Rechts im Steuerrecht (with Michael Gleiss), GES 2023, 371.

Juliane Beverungen



- Object and Purpose (Art 31 par 1 VCLT) and Tax Treaty Interpretation (with Alexander Rust), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties, Wolters Kluwer, forthcoming.
- SWI-Jahrestagung: (Keine) Home-Office-Betriebsstätte einer geschäftsleitenden Holding (with Thomas Frenkenberger), SWI 2024, forthcoming.
- Tagungsbericht zur SWI-Jahrestagung 2023 (with Eric Coenen, Michael Gleiss, Jürgen Romstorfer), IStR 2024, II.
- Bestehende Problematiken einer Home-Office Betriebsstätte in der DACH-Region (with Christoph Domke, Paul Fuchs), ÖStZ 2024, 8.

Kristof Boel



- Is the privilege too privileged? The Orde van de Vlaamse Balies Case revisited, Intertax, forthcoming.
- Coordination of Tax Laws and Tax Policies in the EU (with Pasquale Pistone), in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, forthcoming.
- Third-Country Permanent Establishments (Art 29 par 8 OECD MC) (with Rita Szudoczky), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti Abuse Rules and Tax Treaties, 2024, 177.

Rainer Borns



- SWI-Jahrestagung: KEST-Rückerstattung und Rückforderung der KEST-Rückerstattung (with Michael Hubmann), SWI 2024, forthcoming.
- SWI-Jahrestagung: Kausalitätsprinzip bei französischen Bonuszahlungen (with Michael Hubmann), SWI 2024, forthcoming.
- BFH-Update – Steuerrecht (with Michael Gleiss, Jürgen Romstorfer), ecolex 2024, forthcoming.

- National Report Austria: Crypto Assets: Tax Law and Policy (with Yasmin Lawson), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), Crypto Assets: Tax Law and Policy, IBFD, forthcoming.
- § 5 KommStG: Bemessungsgrundlage (with Michael Hubmann), in Bergmann/Pinetz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- § 10 KommStG: Zerlegung der Bemessungsgrundlage (with Michael Hubmann, Melanie Raab), in Bergmann/Pinetz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- Umsatzsteuerliche Begünstigungen des Flug- und Schiffsverkehrs auf dem Prüfstand, ÖStZ 2024, 314.
- EuGH-Update – Umsatzsteuer (with Benjamin Beer, Bence Péter Komár), ecolex 2024, 618.
- Vorabentscheidungsersuchen des OGH: Umsatzsteuerbarkeit eines Entgeltsanspruches nach § 1168 ABGB und verfahrensrechtliche Folgefragen (with Eric Coenen), ÖStZ 2024, 272.
- Die steuerliche Behandlung von Kryptowährungen in Österreich (with Vera Hellebrandt, Yasmin Lawson), in Hilpold/Hörtnagl-Seidner (eds), Die Besteuerung von Kryptowerten – EU, Österreich, Italien, 2024, 41.
- EuGH-Update – Umsatzsteuer (with Bence Péter Komár, Markus Mittendorfer), ecolex 2024, 169.
- Krypto-Assets in der Umsatzsteuer, in Piska/Völkl (eds), Blockchain Rules, 2nd Edition, 2024, 687.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Thomas Frenkenberger, Michael Gleiss, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Scharizer, Severin Schragl, Franz Wallig), ÖStZ 2023, 677.
- Umsatzsteuerliche Behandlung von symbolischen Tierpatenschaften (with Markus Mittendorfer), BFGjournal 2023, 369.
- EuGH-Update – Umsatzsteuer (with Bence Péter Komár, Markus Mittendorfer), ecolex 2023, 791.
- Umsatzsteuerrechtliche Neuerungen durch das AbgÄG 2023 (with Markus Mittendorfer), ecolex 2023, 730.
- Ein erster Überblick über das AbgÄG 2023: EStG, KStG, UmgrStG und GrEStG (with Mario Riedl), ecolex 2023, 725.
- The Relation between Article 20 of the OECD and UN Models and the (other?) Distributive Rules of the OECD and UN Models (with Alexander Rust), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 321.



Timoleon Angelos Christodouloupoulos



- Tax Treaty Interpretation and Customary International Law, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
 - Harnessing the Power of Technology – Policy Brief (with Anastasiya Piakarskaya, Rhodah Noreen Kwamboka Nyamongo, Camilo Rodríguez Peña), co-publication with the Inter-American Development Bank (IADB), forthcoming.
 - The Use of Cooperative Compliance for Minimizing Cross-Border VAT/GST Disputes (with Jeffrey Owens, Anastasiya Piakarskaya, Olena Sushkova), World Tax Journal, forthcoming.
- ### Eric Coenen
-
- Subsequent Practice (Art 31 para 3 subpara b VCLT) and Tax Treaty Interpretation (with Michael Lang), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming
 - VwGH zur wesentlichen Änderung der organisatorischen Struktur bei einem Mantelkauf (with Benjamin Beer), ecolex 2024, 538
 - Vorabentscheidungsersuchen des OGH: Umsatzsteuerbarkeit eines Entgeltsanspruches nach § 1168 ABGB und verfahrensrechtliche Folgefragen (with Rainer Borns), ÖStZ 2024, 272.
 - EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (März 24/April 24/Mai 24) (with Karoline Spies, Franz Wallig), ÖStZ 2024, 383.
 - EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Dez 23/Jan 24/Feb 24) (with Karoline Spies, Franz Wallig), ÖStZ 2024, 229.
 - Der Zeitpunkt des Vermögensübergangs bei Verschmelzung von Kreditinstituten für Zwecke der Stabilitätsabgabe, ecolex 2024, 347.
 - § 68 MinBestG: Wahlrecht für steuerpflichtige Ausschüttungen von Investmenteinheiten (with Thomas Frenkenberger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1162.



- § 67 MinBestG: Steuertransparenzwahlrecht für Investmenteinheiten (with Thomas Frenkenberger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1154.
- § 66 MinBestG: Ermittlung des Effektivsteuersatzes und des Ergänzungssteuerbetrages einer Investmenteinheit (with Bence Péter Komár), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1143.
- § 2 (Z 30-32), § 2 (Z 47) MinBestG: Begriffsbestimmungen (with Thomas Frenkenberger, Bence Péter Komár), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 113.
- Tagungsbericht zur SWI-Jahrestagung 2023 (with Juliane Beverungen, Michael Gleiss, Jürgen Romstorfer), IStR 2024, II.
- SWI-Jahrestagung: Die Grenzgängerregelung nach Art 15 Abs 6 DBA Deutschland (with Iris Tschatsch), SWI 2024, 19.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Sept 23/Okt 23/Nov 23) (with Karoline Spies, Franz Wallig), ÖStZ 2023, 685.
- Die Auswirkungen von Pillar II auf Investmentfonds und Immobilieninvestmentvehikel, SWI 2023, 629.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Jun 23/Jul 23/Aug 23) (with Karoline Spies, Franz Wallig), ÖStZ 2023, 544.
- Das Verbindungsgebot des § 299 Abs 2 BAO, ecolex 2023, 1065.
- Die Haftung für die Kapitalertragsteuer bei verdeckter Gewinnausschüttung, ecolex 2023, 704.
- Die völker- und abkommensrechtlichen Besonderheiten des DBA Taiwan, SWI 2023, 339.

Valentina Emanuele



- Transfer Pricing in the Social Media Sector, in Petrucci/Cottani/Lang (eds), Fundamentals of Transfer Pricing, Wolters Kluwer, forthcoming.
- Domestic GAARs and their Impact on Tax Treaties (with Alexander Rust), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 1.



Belisa Ferreira Liotti



- The Implementation of the Global Minimum Corporate Tax in Brazil (with Luís Eduardo Schoueri), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), The Implementation of the Global Minimum Corporate Tax, IBFD, forthcoming.
- Subject-to-tax Rules in Tax Treaties (with Rita Szudoczky), in Haslehner/Pantazatou/Kofler/Rust (eds), Withholding taxes in International and European Tax Law, forthcoming.
- The Subject-to-tax Rule under Pillar Two, World Tax Journal, 2024, No. 1.
- Double Taxation Treaties and their Implications for Investment: What Investment Policymakers Need to Know (with Ruth Wamuyi, Joy Ndubai and Jeffrey Owens), WU GTPC joint publication with UN Trade and Development (UNCTAD), 2024.
- The Relevance of Articles 10 (4), 11 (4) and 12 (3) of the OECD Model (with Daniel W. Blum), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 95.

Thomas Frenkenberger



- §§ 41, 42a, 43 FLAG: Dienstgeberbeitrag (with Jürgen Romstorfer), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.
- § 44 FLAG: Beitrag von land- und forstwirtschaftlichen Betrieben (with Jürgen Romstorfer), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.
- §§ 122, 126 WKG: Kammerumlage 1 und 2 (with Jürgen Romstorfer), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.
- Die unentgeltliche Abgabe nicht verwertbarer Produkte – ein umsatzsteuerliches Problem? (with Benjamin Beer), ÖStZ 2024, forthcoming
- Tagungsbericht zum Steuerrechtstag 2024 (with Christina Mittermayer, Timur Türker), ÖStZ 2024, forthcoming
- SWI-Jahrestagung: (Keine) Home-Office-Betriebsstätte einer geschäftsleitenden Holding (with Juliane Beverungen), SWI 2024, forthcoming.



RESEARCH ACTIVITIES

- Steuervorbescheide: Neue Urteile (with Bence Péter Komár), in Jaeger/Haslinger (eds), Beihilferecht Jahrbuch 2024, 513.
- Verfassungswidrigkeit des § 10 WiEReG aF, AVR 2024, 65.
- Indirect Transfers of Immovable Property, Shares, and Rights (with Georg Kofler), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti Abuse Rules and Tax Treaties, 2024, 95.
- § 2 (Z 30-32), § 2 (Z 47) MinBestG: Begriffsbestimmungen (with Eric Coenen, Bence Péter Komár), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 113.
- § 67 MinBestG: Steuertransparenzwahlrecht für Investmenteinheiten (with Eric Coenen), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1154.
- § 68 MinBestG: Wahlrecht für steuerpflichtige Ausschüttungen von Investmenteinheiten (with Eric Coenen), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1162.
- Katastrophen, Maßnahmen und Befreiungen: Rechtsgeschäftsgebühren in Zeiten von COVID-19 aus Anlass einer kürzlich ergangenen BFG-Entscheidung (with Yasmin Lawson), ecolex 2024, 699.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Michael Gleiss, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Scharizer, Severin Schragl, Franz Wallig), ÖStZ 2023, 677.
- Global Transfer Pricing Developments (with Marcelo Moura), in Lang/Petrucci (eds), Transfer Pricing Developments Around the World 2023, 2023, 1.

Michael Gleiss



- BFH-Update – Steuerrecht (with Rainer Borns, Jürgen Romstorfer), ecolex 2024, forthcoming.
- § 7 KommStG: Erhebungsberechtigte Gemeinde (with Melanie Raab, Stefanie Stöcklinger), in Bergmann/Pinetz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- Verfahrensrechtliche Aspekte der Mindeststeuer (with Florian Fiala), SWK 2024, 976.
- Die Einhebungsverjährung, in Holoubek/Lang (eds), Verjährung im Öffentlichen Recht und im Steuerrecht, 2024, 261.
- Was bleibt noch von § 241a BAO? (with Michael Hubmann), AVR 2024, 106.

- Verjährung im Steuerrecht (with Alexander Rust), in Holoubek/Lang (eds), Verjährung im Öffentlichen Recht und im Steuerrecht, 2024, 89.
- SWI-Jahrestagung: Wegzugsbesteuerung bei Anteilen an Immobiliengesellschaften im Verhältnis zu Deutschland (with Jürgen Romstorfer), SWI 2024, 243.
- Das Verfahrensrecht der Mindeststeuer (with Florian Fiala), AVR 2024, 118.
- SWI-Jahrestagung: Niedrigbesteuerung einer deutschen GmbH, die Teil einer körperschaftsteuerlichen Organschaft ist (with Jürgen Romstorfer), SWI 2024, 161.
- § 75 MinBestG: Strafbestimmung (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1226.
- § 76 MinBestG: Entstehung des Abgabenspruchs (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1237.
- § 77 MinBestG: Erhebung der Mindeststeuer (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1249.
- § 78 MinBestG: Zuständigkeit (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1255.
- § 79 MinBestG: Verordnungsmächtigung (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1256.
- § 83 MinBestG: Verweis auf andere Bundesgesetze (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1296.
- § 84 MinBestG: Inkrafttreten (with Florian Fiala), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1296.
- Tagungsbericht zur SWI-Jahrestagung 2023 (with Juliane Beverungen, Eric Coenen, Jürgen Romstorfer), IStR 2024, II.
- The Different Distributive Rules for Capital Gains (Art 13 OECD MC) and for Taxes on Capital (Art 22 OECD MC) and their Relation to the other Distributive Rules of the OECD MC, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 339.
- Zum Begriff der Körperschaft öffentlichen Rechts im Steuerrecht (with Benjamin Beer), GES 2023, 371.
- Erste Entscheidung des VwGH zur Rückforderung von KEST-Rückerstattungen gem § 241a BAO (with Michael Hubmann), AVR 2023, 239.

- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Thomas Frenkenberger, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Scharizer, Severin Schragl, Franz Wallig), ÖStZ 2023, 677.

Dr. Stefanie Gombotz



- § 74 MinBestG: Wahlrechte (with Iris Tschatsch), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024.
- BFH-Update – Steuerrecht (with Jürgen Romstorfer und Markus Mittendorfer), ecolex 2024, 172.
- Der Bericht der Vereinten Nationen zur Förderung der Zusammenarbeit im Steuerbereich, SWI 2023, 526.

Vera Hellebrandt



- Taxation of Other Income Under Domestic Law, EU Law and Tax Treaties – Austrian National Report (with Jürgen Romstorfer), in Maisto (ed), Revisiting Article 21 (Other Income) of the OECD Model Convention, IBFD, forthcoming.
- SWI-Jahrestagung: Besteuerung bei Wegzug mit einer Kaufpreisforderung (with Philipp Scharizer), SWI 2024, forthcoming.
- SWI-Jahrestagung: CFC-Regeln bei einem Handelsunternehmen (with Philipp Scharizer), SWI 2024, 305.
- Die steuerliche Behandlung von Kryptowährungen in Österreich (with Rainer Borns, Yasmin Lawson), in Hilpold/Hörtnagl-Seidner (eds), Die Besteuerung von Kryptowerten – EU, Österreich, Italien, 2024, 41.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Thomas Frenkenberger, Michael Gleiss, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Scharizer, Severin Schragl, Franz Wallig), ÖStZ 2023, 677.
- SWI-Jahrestagung: SWI-Jahrestagung: Ferngeschäftsführung in Art 16 Abs 2 DBA Deutschland (with Philipp Scharizer), SWI 2023, 430.
- EU-Monitor: Aktuelle steuerliche Entwicklungen (März 23/April 23/Mai 23) (with Karoline Spies, Yasmin Lawson), ÖStZ 2023, 350.



Michael Hubmann



- § 5 KommStG: Bemessungsgrundlage (with Rainer Borns), in Bergmann/Pintz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- § 10 KommStG: Zerlegung der Bemessungsgrundlage (with Rainer Borns, Melanie Raab), in Bergmann/Pintz/Spies (eds), Kommentar Kommunalsteuergesetz, Linde, forthcoming.
- SWI-Jahrestagung: KEST-Rückerstattung und Rückforderung der KEST-Rückerstattung (with Rainer Borns), SWI 2024, forthcoming.
- Die Festsetzungsverjährung, in Holoubek/Lang (eds), Verjährung im Öffentlichen Recht und im Steuerrecht, Linde, 2024, 237.
- SWI-Jahrestagung: Kausalitätsprinzip bei französischen Bonuszahlungen (with Rainer Borns), SWI 2024, 340.
- Was bleibt noch von § 241a BAO? (with Michael Gleiss), AVR 2024, 106.
- Verjährungsfälle bei vorläufiger Abgabefestsetzung, AVR 2024, 76.
- Sportpersons and Entertainers (Art 17 par 2 OECD MC), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 125.
- § 62 MinBestG: Mehrmüttergruppen (with Valentin Bendlinger, Jürgen Romstorfer), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds) MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1085.
- § 63 MinBestG: Oberste Muttergesellschaft als transparente Einheit (with Valentin Bendlinger, Jürgen Romstorfer), in Kofler/Lang/Rust/Schuch/Spies/Staringer, MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1104.
- § 71 MinBestG: Sondervorschrift für Mehrmüttergruppen (with Valentin Bendlinger, Jürgen Romstorfer), in Kofler/Lang/Rust/Schuch/Spies/Staringer, MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1192.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Michael Gleiss, Thomas Frenkenberger, Vera Hellebrandt, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Scharizer, Severin Schragl, Franz Wallig, ÖStZ 2023, 677.
- Wiener Parkometerabgabe: Keine Zuständigkeit des BFG bei Betrugsverdacht? AVR 2023, 250.
- Erste Entscheidung des VwGH zur Rückforderung von KEST-Rückerstattungen gem § 241a BAO (with Michael Gleiss), AVR 2023, 239.

- Die unendliche Geschichte der abgabenbeh. Konten-Einschau, ecolex 2023, 980.
- Neues zur Qualifikation von Steuerberatungskosten im Zusammenhang mit einer Selbstanzeige als Sonderausgaben (with Rainer Borns), SWK 2023, 988.

Bence Péter Komár



- Der Grundstücksbegriff im Umsatzsteuerrecht und dessen Bedeutung für Werklieferungen iZm Grundstücken (with Andreas Theuerer), taxlex, forthcoming.
- 2024 WU Global Transfer Pricing Conference: "Transfer Pricing Developments around the World" (with Abhishek Padwalkar), International Transfer Pricing Journal (ITPJ), forthcoming.
- Global Transfer Pricing Developments (with Abhishek Padwalkar), in Lang/Petruzzi (eds), Transfer Pricing Developments Around the World, Wolters Kluwer, forthcoming.
- The "Ordinary Meaning" (Art 31 para 1 VCLT), the "Special Meaning" (Art 31 para 4 VCLT), and Tax Treaty Interpretation (with Georg Kofler), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- EuGH-Update – Umsatzsteuer (with Rainer Borns, Benjamin Beer), ecolex 2024, 618.
- Steuervorbescheide: Neue Urteile (with Thomas Frenkenberger), in Jaeger/Haslinger (eds), Jahrbuch Beihilferecht 2024, 513.
- Hungary: CJEU 16 November 2023, C-318/22, GE Infrastructure (with Rita Szudoczky), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), CJEU – Recent Developments in Direct Taxation 2023, 2024, 155.
- EuGH Update – Update (with Rainer Borns, Markus Mittendorfer), ecolex 2024, 169.
- SWI-Jahrestagung: Zur Anrechnung von japanischer Quellensteuer (with Severin Schragl), SWI 2024, 103.
- § 2 (Z 30-32), § 2 (Z 47) MinBestG: Begriffsbestimmungen (with Eric Coenen, Thomas Frenkenberger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 113.
- § 64 MinBestG: Abzugsfähige Dividenden bei einer obersten Muttergesellschaft (with Valentin Bendlinger, Jürgen Romstorfer), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1116.

- § 66 MinBestG: Ermittlung des Effektivsteuersatzes und des Ergänzungssteuerbetrages einer Investmenteinheit (with Eric Coenen), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1143.
- Ersatzanschaffung iSd § 13 Abs 4 KStG: Grundsatzerkennnis des VwGH und Reaktion des Gesetzgebers im Rahmen des AbgÄG 2023: Neue Sichtweise zur Ersatzanschaffung gem § 13 Abs 4 KStG (with Jürgen Romstorfer), ecolex 2023, 736.
- EuGH Update – Umsatzsteuer (with Rainer Borns, Markus Mittendorfer), ecolex 2023, 791.
- Tanken und Laden von Fahrzeugen in der Umsatzsteuer (II) (with Andreas Theuerer), ÖStZ 2023, 623.
- Tanken und Laden von Fahrzeugen in der Umsatzsteuer (I) (with Andreas Theuerer), ÖStZ 2023, 589.
- Von Leistungsaustausch, Entgeltlichkeit und Vertragsstrafen im Umsatzsteuerrecht – das EuGH-Urteil in der Rs Apcoa Parking, ÖStZ 2023, 500.

Dominic Krenn



- Trusts, Foundations and Value Added Tax (with Karoline Spies), in Chand/Kostic/Baez Moreno/Tenore/Felder/Stark (eds), Taxation of Trusts, Foundation and Similar Arrangements in a Global Setting, forthcoming.
- Subsequent Agreements and Tax Treaty Interpretation (with Daniel Blum), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties, Wolters Kluwer, forthcoming.
- Keine Anrechnung von ausl. Quellensteuern bei steuerfreien Beteiligungserträgen aus Portfoliobeteiligungen (with Franz Wallig), ecolex 2024, 443.
- SWI-Jahrestagung: DEMPE-Funktionen bei Finanztransaktionen (with Franz Wallig), SWI 2024, 70.
- Zum Übergang des wirtschaftlichen Eigentums an Kapitalgesellschaftsanteilen bei vereinbarten Doppeloptionen in M&A-Transaktionen (with Benjamin Beer), ecolex 2024, 259.
- Steuerliche Aspekte (with Katharina Kubik), in Leixner/Reiner/Kubik/Krenn (eds), Grundriss Privatstiftung, 2024, 97.



RESEARCH ACTIVITIES

Yasmin Lawson



- Authentic Languages (Art 33 VCLT) and Tax Treaty Interpretation, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- National Report Austria: Crypto Assets: Tax Law and Policy (with Rainer Borns), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), Crypto Assets: Tax Law and Policy, IBFD, forthcoming.
- Die steuerliche Behandlung von Kryptowährungen in Österreich (with Rainer Borns, Vera Hellebrandt), in Hilpold/Hörtnagl-Seidner (eds), Die Besteuerung von Kryptowerten – EU, Österreich, Italien, 2024, 41.
- § 61: Joint Ventures (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1058.
- § 57: Temporärer SES-Safe-Harbour (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 998.
- § 56: Sonderregelungen für den temporären CbCR-Safe-Harbour (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 984.
- § 55: Vereinfachte Berechnung anhand eines länderbezogenen Berichts (temporärer CbCR-Safe-Harbour) (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 954.
- § 54: Vereinfachte Berechnung für unwesentliche Geschäftseinheiten (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 939.
- § 53: NES-Safe-Harbour (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 925.
- § 52: Anwendung von Safe-Harbour-Regelungen (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 908.
- § 51: Im Minderheitseigentum stehende Geschäftseinheiten (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 889.

- § 48: Substanzfreibetrag (with Martin Jann, Matthias Mayer) in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 814.
- Katastrophen, Maßnahmen und Befreiungen: Rechtsgeschäftsgebühren in Zeiten von COVID-19 aus Anlass einer kürzlich ergangenen BFG-Entscheidung (with Thomas Frenkenberger), ecolex 2024, 699.
- The Distributive Rules of the OECD MC on Estates, Inheritances and Gifts, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 365.

Ruth Wamuyu Maina



- The Interplay Between Tax and The African Continental Free Trade Area (AfCFTA): Lessons from The World Trade Organisation (with Jeffrey Owens and Rhodah Nyamongo), in Regional Integration in Africa and the African Continental Free Trade Area: Prospects and Challenges from a Law and Economics Perspective, forthcoming.
- How will Countries Compete for FDI in Light of the New Global Tax Environment? (with Jeffrey Owens), Colombia FDI Perspectives, forthcoming.
- The Impact of Tax Treaties on International Mobility of Work in Kenya (with Joy W. Ndubai), in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer (eds), Mobility of Work, IBFD, forthcoming.
- Double Taxation Treaties and their Implications for Investment: What Investment Policymakers Need to Know (with Belisa Ferreira Liotti, Joy Ndubai and Jeffrey Owens), WU GTPC joint publication with UN Trade and Development (UNCTAD), 2024.
- Harmful Tax Competition and Special Tax Regimes and Tax Treaties (with Rita Szudoczky), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Anti-Abuse Rules and Tax Treaties, 2024, 223.
- Policy Paper: The Future of Tax and Customs in the Context of the African Continental Free Trade Agreement (with Frank Kalizinje), ATAF, Pretoria, 2023.

Monique Malan



- The De Minimis Exclusions in the ATAD's CFC Rules: A Normative Analysis, forthcoming.
- How Have the Courts Decided What Is De Minimis in Tax Law? (with Silke de Lange), Potchefstroom Electronic Law Journal, 2024.
- The Relation between Art 17 and the other Distributive Rules of the OECD and the UN Model Convention (with Alexander Rust), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, 2023, 293.

Ruth Mirembe



- Impact of Domestic SAARs on Tax Treaties (with Claus Staringer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 29.
- The Pillar One Deal: Implications for Countries and Taxpayers, Analyses and Studies CASP 2023, 41.

Giuseppe Moramarco



- BEFIT: a difficult coexistence with EU secondary law, European Taxation, forthcoming.
- Art 31 para 1 VCLT – Good Faith in Tax Treaty Interpretation (with Karoline Spies), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- Comments to the public consultation “Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532” (with Karoline Spies, Rita Szudoczky, Raffaele Petrucci, Marcelo Moura, Fanz Wallig, Jürgen Romstorfer), European Commission, 2024.

DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532” (with Karoline Spies, Rita Szudoczky, Raffaele Petrucci, Marcelo Moura, Fanz Wallig, Jürgen Romstorfer), European Commission, 2024.



Marcelo H. B. Moura



- Nachhaltigkeit und Transfer Pricing, in Amberger/Aschauer/Bertl/Eberhartinger/Eckert/Egger/Hirschler/Hummel/Kals/Kofler/Lang/Novotny-Farkas/Petutschnig/Riegler/Rust/Schuch/Spies/Staringer (eds), Nachhaltigkeit im Bilanz- und Steuerrecht – Wiener Bilanzrechtstage 2024, Linde, forthcoming.
- Transfer Pricing and Environmental Taxation, in Petruzzi/Cottani/Lang (eds), Fundamentals of Transfer Pricing: Volume I: Common Topics, Wolters Kluwer, forthcoming.
- What's the Real Deal? Accurate Delineation under the Loupe (with Raffaele Petruzzi), in IFA Brazil/OECD/RFB (eds), Transfer Pricing in Brazil – Towards Alignment with the OECD Standard Volume II, forthcoming.
- Non-Discrimination in Tax Treaties: An Old Article, Some New Problems (with Alexander Rust, Angelo Nikolakakis, Fadi Shaheen, Miranda Stewart, Xaver Ditz), TNI 2024, forthcoming.
- Beyond State Aid: A Transfer Pricing Analysis for the Amazon Case, IBFD 2024, 1.
- Comments to the public consultation "Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532" (with Karoline Spies, Rita Szudoczky, Raffaele Petruzzi, Fanz Wallig, Giuseppe Moramarco, Jürgen Romstorfer), European Commission, 2024.
- French Conseil d'État Rules on the Use of Comparables Within Methodology Put Forward by Tax Administration: Observations on the ST Dupont Case, TPI 2024, 24.
- The Transfer Pricing World in 2023: A Review (with Abhishek Padwalkar), TPI 2023, 194.
- Global Transfer Pricing Developments (with Thomas Frenkenberger), in Lang/Petruzzi (eds), Transfer Pricing Developments Around the World 2023, 2023, 1.
- The Relevance of Article 7(4) of the OECD Model (with Daniel Blum), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds), Priority Rules in Tax Treaties, 2023, 17.

Oleksandr Nesterov-Surmenko



- The Principal Purpose Test of Article 29(9) OECD Model (2017) (with Michael Lang), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 211.

Rhodah Nyamongo



- The Interplay Between Tax and The African Continental Free Trade Area (AfCFTA): Lessons from The World Trade Organisation (with Jeffrey Owens and Ruth Wamuyu), in Regional Integration in Africa and the African Continental Free Trade Area: Prospects and Challenges from a Law and Economics Perspective, forthcoming.
- Harnessing the Power of Technology – Policy Brief (with Anastasiya Piakarskaya, Timoleon Angelos Christodouloupoulos, Camilo Rodríguez Peña), co-publication with the Inter-American Development Bank (IADB), forthcoming.
- Generative AI: The Power Behind Large Language Models and Their Use in Tax Administration (with Jeffrey Owens, Nathalia Oliveira Costa, and Anastasiya Piakarskaya), Tax Notes International 2023, 1255.

João Ochôa



- Central Bank Digital Currencies and Their Use by Tax Administrations (with Jeffrey Owens, Anastasiya Piakarskaya), Belt and Road Initiative Tax Journal, forthcoming

Rafaella Oliveira



- Cooperation and Tax Compliance: Is Technology the Solution we Were Waiting for? in Buriak/Streicher (eds), Tax and Technology, 2023, 511.

Abhishek Padwalkar



- Transfer Pricing Audits and Litigation (with Andrew Hickman), in Petruzzi/Cottani/Lang (eds), Fundamentals of Transfer Pricing, Wolters Kluwer, forthcoming.
- Global Transfer Pricing Developments (with Bence Péter Komár), in Transfer Pricing Developments Around the World 2024, Lang/Petruzzi (eds), Wolters Kluwer, forthcoming
- 2024 WU Global Transfer Pricing Conference: "Transfer Pricing Developments Around the World", International Transfer Pricing Journal (ITPJ), forthcoming.
- Brewing Transfer Pricing: Unravelling the Starbucks Case, International Transfer Pricing Journal (ITPJ), forthcoming.
- National Report India: Mobility of Work in India (with Shipra Padhi and Siddhesh Rao) in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Mobility of Work, IBFD, forthcoming.
- Amount B: (Not So) Simplified and Streamlined Approach, Tax Management International Journal, Bloomberg Tax 2024.
- The Relation between the Different Distributive Rules for Business Income and Income from Independent Personal Services, and Business Income and Income from International Shipping and Air Transport (with Camilo Rodríguez Peña) in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 133.
- Pillar One, Pillar Two, Transfer Pricing, and the Arm's Length Principle: A Tangled Web of New and Old Taxing Rules (with Raffaele Petruzzi), Bulletin for International Taxation 2023, 446.



RESEARCH ACTIVITIES

- Transfer Pricing Aspects of Pillar One and Pillar Two (with Raffaele Petruzzi), Belt and Road Initiative Journal 2023.
- The Transfer Pricing World in 2023: A Review (with Marcelo Moura), TPI 2023, 194.
- Introduction to Business Restructuring, in Lang/Petruzzi (eds), Transfer Pricing and Business Restructurings, 2023, 1.
- Transfer Pricing in Relation to Businesses in Economic and Financial Distress (with Raffaele Petruzzi), in Kristofferson (ed), Taxation of Companies in Economic and Financial Distress, 2023, 55.

Kilian Posch



- The Relevance of the Vienna Convention on the Law of Treaties for Tax Treaty Interpretation (with Michael Lang), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- Die Rechtsfigur der verdeckten Ausschüttung an der Wurzel im Lichte der jüngsten VwGH-Rechtsprechung, ÖStZ 2024, 281.
- Court of Justice of the European Union: Recent VAT Case Law

2024: Conference in Vienna: In Which Direction Does the CJEU Go? EC Tax Review 2024, 136.

- Anhang: Korrespondenz zwischen MinBestG, MinBestRL und OECD-MR (with Valentin Bendlinger), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1301.
- Die Nichtigkeitsklage in Steuersachen vor den Gerichten der Europäischen Union, AVR 2023, 209.

Stefan Pregebauer



- Die Umsatzsteuerbefreiung für Lebensmittelspenden im Entwurf des AbgÄG 2024, ÖStZ 2024, 363.

Dr. Siddhesh Rao



- The Implementation of the Global Minimum Corporate Tax in India (with Pritha Adhikary, Akshara Rao), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), The Implementation of the Global Minimum Corporate Tax, IBFD, forthcoming.
- National Report India: Mobility of Work in India (with Shipra Padhi and Siddhesh Rao) in Kofler/Lang/Owens/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Mobility of Work, IBFD, forthcoming.
- Taxing Crime: A New Strategy Against Tax Evasion and Money Laundering, Cahiers de fiscalité luxembourgeoise et européenne 2024.
- Navigating the Grey Areas of Misuse of Client-Attorney Privilege in Tax Law" (Naviguer sur les eaux grises de l'usage frauduleux du secret professionnel de l'avocat en droit fiscal), Revue européenne et internationale de droit fiscal 2023, 159.
- The Relationship between Article 16 of the OECD Model and the Other Distributive Rules of the OECD and UN Models (with Pasquale Pistone, Jürgen Romstorfer), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 265.

Camilo Rodríguez Peña



- Preferential Personal Income Tax Regimes (PPITRs) in the European Union: A New Form of permitted (Harmful) Tax Competition? (with Rita Szudoczky), World Tax Journal 2024, forthcoming.
- National Report Colombia: Mobility of Work, in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer (eds.), Mobility of Work, IBFD, forthcoming.
- Digitalization of Tax Administration in LAC, A Trajectory of Technologically Assisted Tax Compliance in LAC and Best Practices, (with Christina Dimitropoulou), co-publication with the Inter-American Development Bank (IADB), forthcoming.
- Cybersecurity. A key element for the integrity of the tax system (with Anastasiya Piakarskaya), co-publication with the Inter-American Development Bank (IADB), forthcoming.

- Harnessing the Power of Technology - Policy Brief (with Anastasiya Piakarskaya, Rhodah Noreen Kwamboka Nyamongo, Timoleon Angelos Christodouloupoulos), co-publication with the Inter-American Development Bank (IADB), forthcoming.
- Digitalization of Tax Administration in Latin America and the Caribbean: Best-Practice Framework for Improving E-Services to Taxpayers (with Christina Dimitropoulou, Gerardo Reyes-Tagle), co-publication with the Inter-American Development Bank (IADB), 2023.
- The Relation between the Different Distributive Rules for Business Income and Income from Independent Personal Services, and Business Income and Income from International Shipping and Air Transport (with Abhishek Padwalkar) in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 133.

Jürgen Romstorfer



- National Report Austria (with Valentin Bendlinger), in Haase (eds), Practical obstacles to the avoidance of double taxation – EU, EEA, UK and Switzerland, Edward Elgar Publishing, forthcoming.
- National Report Austria (with Valentin Bendlinger), in Haase (eds), Taxation of International Partnerships, IBFD, forthcoming.
- BFH-Update – Steuerrecht (with Rainer Borns, Michael Gleiss), ecolex 2024, forthcoming.
- Taxation of Other Income Under Domestic Law, EU Law and Tax Treaties - Austrian National Report (with Vera Hellebrandt), in Maisto (ed), Revisiting Article 21 (Other Income) of the OECD Model Convention, IBFD, forthcoming.
- National Report Austria (with Severin Schragl), in Öner/Garcia (eds), Tax Avoidance Concepts and European Tax Education, European Taxation Journal 2024, forthcoming.
- National Report Austria: Mobility of Work (with Stefanie Stöcklinger), in Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds), Rust Conference 2022, IBFD, forthcoming.
- Die Bedeutung von EAS-Auskünften für Offenlegungspflichten und mögliche finanzstrafrechtliche Folgen, ecolex 2024, forthcoming.
- §§ 41, 42, 43 FLAG: Dienstgeberbeitrag (with Thomas Frenkenberger), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz - Kommentar, Linde, forthcoming.
- § 44 FLAG: Beitrag von land- und forstwirtschaftlichen Betrieben (with Thomas Frenkenberger), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.



- §§ 122 und 126 WKG: Kammerumlage 1 und 2 (with Thomas Frenkenberger), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz - Kommentar, Linde, forthcoming.
- SWI-Jahrestagung: Wegzugsbesteuerung bei Anteilen an Immobiliengesellschaften im Verhältnis zu Deutschland (with Michael Gleiss), SWI 2024, 243.
- SWI-Jahrestagung: Niedrigbesteuerung einer deutschen GmbH, die Teil einer körperschaftsteuerlichen Organschaft ist (with Michael Gleiss), SWI 2024, 161.
- § 62 MinBestG: Mehrmüttergruppen (with Valentin Bendlinger, Michael Hubmann), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1085.
- § 63 MinBestG: Oberste Muttergesellschaft als transparente Einheit (with Valentin Bendlinger, Michael Hubmann), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1104.
- § 64 MinBestG: Abzugsfähige Dividenden bei einer obersten Muttergesellschaft (with Valentin Bendlinger, Bence Péter Komár), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1116.
- § 71 MinBestG: Sondervorschriften für Mehrmüttergruppen (with Valentin Bendlinger, Michael Hubmann), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1192.
- Conference Report: Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation: Conference in Vienna 2023: Current Developments and Future Expectations, EC Tax Review 2024, 87.
- BFH-Update – Steuerrecht (with Stefanie Gombotz and Markus Mittendorfer), ecolex 2024, 172.
- Comments to the Public Consultation “Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532” (with Karoline Spies, Rita Szudoczky, Raffaele Petrucci, Marcelo Moura, Franz Wallig, Giuseppe Moramarco), European Commission, 2024.
- Tagungsbericht zur SWI-Jahrestagung 2023 (with Juliane Beverungen, Eric Coenen and Michael Gleiss), ISTR 2024, II.
- Der Step-up von Liegenschaften bei Zuzug nach Österreich, ecolex 2024, 524.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Thomas Frenkenberger, Michael Gleiss, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Philipp Scharizer, Severin Schragl and Franz Wallig), ÖStZ 2023, 677.
- Besteuerung Schweizer AHV-Renten aus einer früheren öffentlich-rechtlichen Beschäftigung nach dem DBA-Schweiz, SWI 2023, 566.

- Ersatzanschaffung iSd § 13 Abs 4 KStG: Grundsatzkenntnis des VwGH und Reaktion des Gesetzgebers im Rahmen des AbgÄG 2023: Neue Sichtweise zur Ersatzanschaffung gem § 13 Abs 4 KStG (with Bence Péter Komár), ecolex 2023, 736.
- The Relationship between Article 16 of the OECD Model and the Other Distributive Rules of the OECD and UN Models (with Pasquale Pistone, Siddhesh Rao), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 265.
- SWI-Jahrestagung: Captive Re-Insurance (with Valentin Bendlinger), SWI 2023, 541.
- SWI-Jahrestagung: Homeoffice-Tätigkeit von Arbeitnehmern als Betriebsstätte des Arbeitgebers? (with Valentin Bendlinger), SWI 2023, 469.

Philipp Scharizer



- Ergänzungslieferung zu § 9 EStG (with Franz Philipp Sutter), in Büsser/Petritz/Sutter/Ehrke-Rabel/Hirschler (eds), Die Einkommensteuer (EStG 1988) Band III – Kommentar, forthcoming.
- Ergänzungslieferung zu § 13 EStG (with Franz Philipp Sutter), in Büsser/Petritz/Sutter/Ehrke-Rabel/Hirschler (eds), Die Einkommensteuer (EStG 1988) Band III – Kommentar, forthcoming.
- Freiwillige Compliance – das System der Zukunft? (with Severin Schragl) in Lang/Risse (eds), Tax Compliance und Risikomanagement im digitalen Zeitalter, 2024, forthcoming.
- SWI-Jahrestagung: Besteuerung bei Wegzug mit einer Kaufpreisforderung (with Vera Hellebrandt), SWI 2024, forthcoming.
- SWI-Jahrestagung: CFC-Regeln bei einem Handelsunternehmen (with Vera Hellebrandt), SWI 2024, forthcoming.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Thomas Frenkenberger, Michael Gleiss, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Severin Schragl, Franz Wallig), ÖStZ 2023, 677.
- SWI-Jahrestagung: Ferngeschäftsführung in Art 16 Abs 2 DBA Deutschland (with Vera Hellebrandt), SWI 2023, 430.

Severin Schragl



- § 6 BMSVG (with Franz Wallig), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.
- National Report Austria (with Jürgen Romstorfer), in Öner/Garcia (eds), Tax Avoidance Concepts and European Tax Education, European Taxation Journal 2024, forthcoming.
- Freiwillige Compliance – das System der Zukunft? (with Philipp Scharizer), in Lang/Risse (eds), Tax Compliance und Risikomanagement im digitalen Zeitalter, forthcoming.
- The Sources of EU Law Relevant for Direct Taxation, in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, forthcoming.
- Limitation on Benefits (Article 29 Paragraphs 1-7 OECD MC) (with Pasquale Pistone), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 145.
- § 2 (Z 43) Begriffsbestimmungen (with Franz Wallig), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 152.
- § 65 Anerkannte Ausschüttungssteuersysteme (with Franz Wallig), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1129.
- SWI-Jahrestagung: Zur Anrechnung von japanischer Quellensteuer (with Bence Péter Komár), SWI 2024, 103.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Michael Gleiss, Thomas Frenkenberger, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Walter Scharizer and Severin Schragl), ÖStZ 2023, 677.
- Zuordnung des Besteuerungsrechts nach Art 15 OECD-MA bei der Ausübung von Stock Options und zwischenzeitlichem Ansässigkeitswechsel, ecolex 2023, 878.



RESEARCH ACTIVITIES

Dr. Erika Isabella Scuderi



- Austrian Environmental Taxation, in Summer School in European Environmental Taxation – Recueil of Research on Environmental Taxation and Policies, Editoriale Scientifica, forthcoming.
- Taxation in Space (with Damien Macedo), in Cottier/Schefer (eds), Elgar Encyclopedia of International Economic Law: 2nd Edition, Edward Elgar Publishing, forthcoming.
- The Use of Fiscal Measures for Addressing Space Debris, in Joly/Undseth (eds), The Economics of Space Sustainability: Delivering Economic Evidence to Guide Government Action, OECD Publishing, forthcoming.
- Tax Incentives for the Space Economy and the Potential Impact of Pillar II, Air and Space Law 2024, 69.
- The Relevance of Article 21(2) OECD and UN Models (with Georg Kofler), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Priority Rules in Tax Treaties, 2023, 53.

Iris Tschatsch



- The Interpretation of Tax Treaty Terms in its Context (with Rita Szudoczky), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Tax Treaty Interpretation in Light of the Vienna Convention on The Law of Treaties (VCLT), Wolters Kluwer, forthcoming.
- Minimum Holding Periods (Art 10(2) and 13(4) OECD MC) (with Josef Schuch), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 83.
- § 74: Wahlrechte (with Stefanie Gombotz), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), Mindestbesteuerungsgesetz - Kommentar, 2024, 1218.
- SWI-Jahrestagung: Die Grenzgängerregelung nach Art 15 Abs 6 DBA Deutschland (with Eric Coenen), SWI 2024, 19.
- The Perspective of Developing Countries as an Impetus for Multilateral Cooperation, in Klok/Moldaschl (eds), Multilateral Cooperation in Tax Law, 2023, 177.
- Steigende Tax Compliance durch die digitale Umsetzung der „Unshell“-Richtlinie (ATAD III-E) (with Robert Risse), Corporate Compliance Zeitschrift 2023, 170.

Franz Wallig



- § 6 BMSVG (with Severin Schragl), in Bergmann/Pinetz/Spies (eds), Kommunalsteuergesetz – Kommentar, Linde, forthcoming.
- The Global Minimum Tax Directive, in Lang/Pistone/Schuch/Staringer/Rust/Kofler/Spies (eds), Introduction to European Tax Law on Direct Taxation, Linde, forthcoming.
- 3. BFG Moot Court – Keine Anrechnung von Quellensteuern bei steuerfreien Beteiligungserträgen (with Gerald Ehgartner, Judith Herdin-Winter), AVR 2024, 103.
- Dual Resident Entities (Art 4 para 3 OECD MC) (with Daniel Blum), in Kofler/Lang/Pistone/Rust/Schuch/Spies/Staringer/Szudoczky (eds), Anti-Abuse Rules and Tax Treaties, 2024, 45.
- § 2 (Z 43) Begriffsbestimmungen (with Severin Schragl), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 152.
- § 65 Anerkannte Ausschüttungssteuersysteme (with Severin Schragl), in Kofler/Lang/Rust/Schuch/Spies/Staringer (eds), MinBestG - Mindestbesteuerungsgesetz Kommentar, 2024, 1129.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (März 24/April 24/Mai 24) (with Karoline Spies, Eric Coenen), ÖStZ 2024, 383.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Dez 23/Jän 24/Feb 24) (with Karoline Spies, Eric Coenen), ÖStZ 2024, 229.

- Keine Anrechnung von ausl Quellensteuern bei steuerfreien Beteiligungserträgen aus Portfoliobeteiligungen (with Dominic Krenn), ecolex 2024, 443.
- Comments to the Public Consultation "Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) - COM(2023) 532" (with Karoline Spies, Rita Szudoczky, Raffaele Petrucci, Marcelo Moura, Jürgen Romstorfer, Giuseppe Moramarco), European Commission, 2024.
- SWI-Jahrestagung: DEMPE-Funktionen bei Finanztransaktionen (with Dominic Krenn), SWI 2024, 70.
- Tagungsbericht zum IFA-Kongress 2023 in Cancún (with Rainer Borns, Michael Gleiss, Thomas Frenkenberger, Vera Hellebrandt, Michael Hubmann, Markus Mittendorfer, Theres Neumüller, Jürgen Romstorfer, Philipp Walter Scharizer and Severin Schragl), ÖStZ 2023, 677.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Sept 23/Okt 23/Nov 23) (with Karoline Spies, Eric Coenen), ÖStZ 2023, 662.
- EU-Monitor: Aktuelle steuerrechtliche Entwicklungen (Jun 23/Jul 23/Aug 23) (with Karoline Spies, Eric Coenen), ÖStZ 2023, 544.



Publications
2023/24



Doctoral Programs

Doctoral Program in International Business Taxation (DIBT)

The Doctoral Program in International Business Taxation (DIBT) was established in 2011 and has since been jointly run by the Institute for Austrian and International Tax Law, the Business Taxation Group, and the Department of Economics, WU Vienna. It offers an excellent and unique doctoral education to outstanding students from all over the world, fully preparing them to conduct research on international business taxation.

DIBT provides interdisciplinary training in business, economics, law, and tax psychology. It is a three-year program designed to prepare an elite group of young tax researchers for future academic careers in their home countries and throughout the world. At the end of the program, graduates are awarded a PhD degree in International Business Taxation.

DIBT is in part funded through the docfunds program of the Austrian Science Fund (FWF), having been one of only four programs chosen to receive this prestigious funding after a competitive selection process in February 2020. The program is open to students from all countries worldwide.

In September 2023, three young researchers were admitted to the program out of 48 applicants. A further four students have been selected for admission to the program in September 2024 out of 55 applicants. Altogether, there are now 76 DIBT students and alumni from Albania, Austria, Bangladesh, Belgium, Brazil, Bulgaria, Canada, Chile, China, France, Germany, Greece, Hungary, India, Indonesia, Israel, Italy, Japan, Kenya, Malta, Mexico, the Netherlands, New Zealand, Palestine, Peru, Poland, the Republic of Korea, Romania, the Russian Federation, South Africa, Turkey, Ukraine, the USA, and Venezuela.

Doctoral Programs in Business and Economics and in Business Law

Each year, a very limited number of doctoral candidates are admitted to our Institute. It usually takes our young academics three to four years to complete their doctoral theses in either Business and Economics, or Business Law.

Recently Approved Doctoral Theses

- Dr. Katharina Moldaschl: Die Finanzierung nationaler Systeme der sozialen Sicherheit im Spannungsfeld zwischen Steuerrecht und Sozialversicherungsrecht innerhalb der Europäischen Union
- Dmitry Erokhin, PhD: Navigating the Tax Treaty Landscape
- Dr. Christian Knotzer: Article 12B UN Model Convention 2021: The Response of the UN to the Tax Challenges arising from the Digitalization of the Economy
- Dr. Martha Caziero: The Taxing Powers of the European Union: A Legal Analysis of the Levying of EU Taxes
- François Barreau, PhD: The Legitimacy of the Taxing Powers of the EU and its Impact on the Direct Taxation of Businesses
- Stefano Castagna, PhD: Maximizing Returns in Dispute Resolution within an International Tax Setting. Lessons from Commercial Arbitration, the ISDS, and the WTO System
- Dr. Markus Mittendorfer: Die Umsatzsteuer in der Unternehmensinsolvenz - eine Analyse vor dem Hintergrund des geltenden Unionsrechts
- Ashrita Prasad Kotha, PhD: Earmarked Taxes: A Tax Treaty and EU Law Analysis
- Dr. Stefanie Gombotz: Multilateralism in Tax Treaty Law
- Fernando Siahaan, PhD: Three Essays on Taxation: Advance Tax Payment, Turnover-based Corporate Income Taxation and Tax Complexity
- Agus Hidayat, PhD: The Impact of Tax Policies in a Developing Economy
- Xixi Zhang, PhD: Tax, Investment, and Consumer
- Ege Berber, PhD: Taxation and Indirect Expropriation under International Investment Agreements
- Dr. Erika Isabella Scuderi: Taxation of Outer Space Income. A Principled and Normative Evaluation
- Xiangdan Luo, PhD: Is the OECD Saving Clause a Wolf in Sheep's Clothes: A Legal Study on Article 1(3) OECD Model (2017)



RESEARCH ACTIVITIES

Academic Awards

Dr. Valentin Bendlinger

- Wolfgang Gassner Wissenschaftspreis 2024

Christina Dimitropoulou, PhD

- Honorable Mention for Mitchell B. Carroll-Award 2023
- Stephan Koren-Preis 2023

Michael Gleiss

- WU Research Award 2024

Michael Hubmann

- WU Research Award 2024

Dr. Martin Klokár

- WU Research Award 2024
- Bankenverbandspreis 2024

Dr. Christian Knotzer

- Wolfgang Gassner Wissenschaftspreis 2024

Dr. Katharina Moldaschl

- Wolfgang Gassner Wissenschaftspreis 2024

Abhishek Padwalkar

- WU Research Award 2024

Camilo Rodríguez Peña

- WU Research Award 2024

Kilian Posch

- WU Research Award 2024

Dr. Erika Isabella Scuderi

- WU Research Award 2024
- ESA/ECSECO Paper Competition Award (Space Economy) 2023

Dr. Annika Streicher

- Maurice Lauré Prize 2023
- Förderpreis der Dr. Maria Schaumayer Stiftung 2023

Franz Wallig

- WU Research Award 2024

Dr. Gustavo Weiss de Resende

- Wolfgang Gassner Wissenschaftspreis 2024

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

The WU Global Tax Policy Center (WU GTPC), headed by Prof. Jeffrey Owens, has become one of the leading think tanks on the interface between tax policy, tax administration, tax law, and technology. All WU GTPC events bring together tax policymakers, tax administrators, tax practitioners as well as researchers from around the globe. The Center provides a forum for discussions on tax policy formulation and implementation, drawing upon the experiences of developed and developing countries and economies in transition.

On July 9, 2024, Prof. Owens bid farewell to the Institute, officially handing over the position of Director of the WU GTPC to Dr. Richard Stern during a joint Fireside Chat. Dr. Stern started his duty on July 15, 2024.

Digital Economy Taxation Network (DET)

The WU GTPC program on Digital Economy Taxation Network (DET) studies the impact of technology on tax policy and administration.

As AI becomes more embedded in every aspect of our lives, much of the public debate around it focuses on the question of how we can ensure AI systems are trustworthy. With this question in mind, the WU GTPC co-organized a workshop on the topic "Towards Trustworthy AI: From the Perspective of Tax Administrations and Taxpayers" together with the University of Leiden and Validate AI on May 15, 2024. This event is part of the "AI Assurance and Certification Roadshow" organized by Validate AI.



The WU GTPC contributed to the work of the “UN Subcommittee on Digitalization and Other Opportunities to Improve Tax Administration” by developing a roadmap for the digitalization of tax authorities. The roadmap, which has an indicative character and considers different levels of digitalization, suggests the steps that need to be undertaken by revenue authorities of developing and developed states in order to effectively implement digital tax administration reforms.

Cooperative Compliance

In 2023, the Handbook on “Cooperative Compliance: A Multi-stakeholder and Sustainable Approach to Taxation”, which is used by countries around the world to design and implement cooperative compliance (CC) programs, was issued in a translated Spanish version.

To take forward past efforts on designing and implementing CC programs around the globe, three new multi-stakeholder groups were established on: “The feasibility of developing a global assurance standard for tax control frameworks which would simplify the compliance process for both tax administrations and MNEs”, “The potential of a multilateral project related approach to CCP either at a regional or global level which should reduce the scope for cross-border disputes”, and “Developing an agreed methodology for estimating the cost and benefits of these programs”.

The working groups met at the Conference “Cooperative Compliance: Providing Greater Certainty to Tax Administrations and Business” in London on October 23 and 24, 2023 as well as in Vienna on May 16, 2024, to discuss the work progress of each group, country experiences with CC programs, as well as specific subtopics and challenges in their implementation of CC programs.

Tax Transparency and Corruption and Good Governance in a Digital and Open Trading Environment

The project on “Good Governance in a Digital and Open Trading Environment” addresses the interaction between tax transparency and corruption from the perspective of tax administrators, policymakers, business, civil society, and academics, and focuses on cooperation between regulatory and tax agencies to counter tax and financial crimes in a digital and free trade environment and strengthening civil society organizations’ engagement in the policy debate.

This project is conducted by the WU GTPC in collaboration with the United Nations Office on Drugs and Crime (UNODC), the World Bank, and the African Tax Institute (ATI). The project is sponsored by the Siemens Integrity Initiative.

The WU GTPC in partnership with Tax Justice Network Africa (TJNA) and the African Tax Institute (ATI) hosted the second summer school in Pretoria, South Africa on May 2 and 3, 2024. The summer school considered the emerging issues on the international tax agenda and mapped out the role of Civil Society Organization (CSOs) in this changing environment. An overall advocacy strategy was presented to participants at the end of the summer school, identifying the strategic position of African CSOs and how best to influence international, regional, and domestic policies.

The final conference on “Tax & Good Governance”, organized in cooperation with the UNODC and the World Bank, took place in Vienna on July 10 and 11, 2024. This was part of a long-standing cooperative program between the three organizations which addresses the way that illicit financial flows undermine the ability of African governments to achieve the Sustainable Development Goals (SDGs). The program brought together governments, businesses, academia, and CSOs to tackle corruption, bribery, money laundering, tax crimes, and other forms of illicit activities in Africa.



RESEARCH ACTIVITIES

Interaction of Tax, Investment, and Trade Issues

This is a joint research project with the United Nations Conference on Trade and Development (UNCTAD) which examines the interaction between tax, trade, and investment agreements. In 2024, the second joint WU Vienna / UNCTAD policy brief was issued on “Double Taxation Treaties (DTT) and their Implications for Investment: What Investment Policymakers Need to Know”. This brief provides guidance to investment policymakers on the working of DTT provisions, the proposed changes to DTTs following the OECD/G20 Base Erosion and Profit Shifting project, and the implications of those changes for investment.

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

The work of the Multi-Stakeholder Group on cross-border tax disputes established by the WU GTPC is focused on examining the causes of cross-border VAT/GST disputes and analyzing the mechanisms for their effective minimization and resolution. The project brings together representatives of tax administrations and businesses, tax advisers, and academics organized in two informal working groups on prevention and resolution, who have contributed to preparing a final report by exchanging opinions, ideas, and relevant literature during their meetings. In academic year 2023/24, the WU GTPC held four virtual working group meetings to discuss the progress on the report and recent developments in the research area. Furthermore, a series of workshops was also organized including “Strategies for Effective Prevention and Resolution of Cross-Border VAT Disputes”, which took place physically in Vienna on January 24, 2024, and “Effective Approaches to Cross-Border VAT/GST Dispute Resolution”, held virtually on March 22, 2024.

The WU GTPC/China Joint Program on Removing Tax Barriers to the Belt and Road Initiative (BRI)

As part of a long-standing program between the WU GTPC and the Chinese International Tax Research Institute (CITRI), a third in the series of joint CITRI/WU GTPC workshops took place in Vienna on May 13 to 16, 2024, bringing together researchers and state tax officials from China and WU Vienna to discuss the Pillar Two (establishing a minimum tax on MNEs), Cooperative Compliance Program, as well as trade, investment, and tax agreements.

Fireside Chats

This series of informal discussions, launched in 2012, involves a 90-minute chat between Prof. Jeffrey Owens and leading tax personalities about issues that are currently preoccupying governments, business, and civil society. These chats are live-streamed.

Speakers and Topics of the Fireside Chats in 2023/24

May 15, 2024

- Edward Kieswetter, Commissioner of SARS (South African Revenue Service): Developing a Whole of Government Approach to IFFs and the Integral Role that Tax Administrations Need to Play

July 9, 2024

- Prof. Jeffrey Owens, Dr. Richard Stern, Prof. Michael Lang and Prof. Annet Oguttu: Tax Competition in a Post Pillar 2 World: An African Perspective



WU Transfer Pricing Center at the Institute for Austrian and International Tax Law

The WU Transfer Pricing Center (WU TPC), led by Dr. Raffaele Petruzzi, was founded in 2015 to contribute to the research, analysis, discussion, and teaching of transfer pricing topics. It is established as a global institution providing the missing nexus between theory and practice. The Center combines both academic and practical perspectives with a highly international and interdisciplinary approach, offering a forum for all players traditionally interacting in this field (such as international organizations, governments and tax administrations, the business community, and advisers). In addition, many researchers from all over the world conduct research at the Center.

WU Transfer Pricing Symposium: Transfer Pricing and Business Restructurings

The fifth WU Transfer Pricing Symposium on the topic “Transfer Pricing Aspects of the Recent EU State Aid Cases” took place on the campus of WU Vienna on October 19 and 20, 2023, and was attended by an international audience from over 25 countries. Selected EU State Aid cases were looked at from a transfer pricing perspective, providing an analysis of the transfer pricing issues and giving insights from representatives from academia, advisory, business, government, and international organizations.

WU Global Transfer Pricing Conference: Transfer Pricing Developments Around the World

This year, the WU TPC held its ninth Global Transfer Pricing Conference on “Transfer Pricing Developments Around the World”. Over 150 international experts from 50 coun-

tries representing tax practice, academia, as well as governmental and international institutions gathered at WU Vienna from February 21 to 23, 2024, to share their knowledge of and vision for this topical area.

The sessions focused on current global transfer pricing developments concerning specific topics (Amount B, BEFIT, the European Commission’s Transfer Pricing Directive, blocked income, profit attribution to permanent establishments, ESG, new technologies). The impact and practical relevance of these developments were discussed to generate new ideas and provide further proposals for future areas of work. To enable the research results to be made more widely available, a book will be published in fall 2024.

Advanced Transfer Pricing Courses

The Advanced Transfer Pricing Courses, which cover general topics, specific topics, and benchmarking, are organized annually by the WU TPC at our Institute and are held on campus. These courses are an ideal platform for sharing the research results achieved by the Center.

Lecturers for all courses are internationally renowned transfer pricing experts from academia, international organizations, the business community, and advisory firms, as well as senior researchers of the Institute.

The following courses were held in academic year 2023/2024:

- April 15 to 19, 2024: Advanced Transfer Pricing Course (General Topics)
- June 24 to 28, 2024: Advanced Transfer Pricing Course (Benchmarking)
- September 23 to 27, 2024: Advanced Transfer Pricing Course (Specific Topics)



RESEARCH ACTIVITIES

WU Transfer Pricing Workshops

The WU Transfer Pricing Workshops offer a further opportunity to extend knowledge on specific transfer pricing topics in an open atmosphere, with enough time set aside for questions and discussion. The workshop series has become a valuable extra source of information and is open to the public online via live stream.

Speakers and Topics of the Transfer Pricing Workshops in 2023/24

October 12, 2023

- Nadine Baltzer, Magdalena Pichler, Markus Schneider (WTS): Trends and Experiences in Dispute Resolution Practices - Efficiency Gains or Increasing Requirements?

November 16, 2023

- Oliver Wehnert, Juliane Sassmann, Nevada Melan (EY): The Future of Transfer Pricing Audits & Litigation: A Turning Point?

December 7, 2023

- Ruth Mirembe, Marcelo H. B. Moura, Abhishek Padwalkar (Institute for Austrian and International Tax Law, WU Vienna): The Transfer Pricing World in 2023 - A Review

January 18, 2024

- Sylvia de Jong (Dutch Tax Administration), Bhaskar Goswami (Indian Ministry of Finance), Kristian Reid (Canada Revenue Agency): The Transfer Pricing World in 2024 – The Tax Administrations' View

February 28, 2024

- Emmanuel Llinares, Vladimir Starkov, Alexis Jin (NERA Economic Consulting): Amount A vs DSTs: What's the Best Gateway to the Future?

March 21, 2024

- Gianni De Robertis, Phil Roper, Prita Subramanian (KPMG): How are National Courts Around the World Approaching Transfer Pricing Cases and What Themes are Emerging from Case Law?

April 4, 2024

- Paolo Ludovici, Marlinda Gianfrate, Livio Zallo, Luca Tortorella (Gatti Pavesi Bianchi Ludovici), Mauro Faggion (European Commission), Raffaello Bianchi (Marelli): EU Transfer Pricing Directive Proposal Unveiled: Multinationals at the Crossroads of Harmonization and Havoc

May 16, 2024

- Maxim Allart, Stefaan De Baets, Joni Ghekiere (PwC): TP and Pillar Two: How to Deal with Adjustments and Dispute Avoidance and Resolution

June 13, 2024

- Annabelle Bailleul-Mirabaud, Xavier Daluzeau, Andréa Rizk (CMS Francis Lefebvre Avocats): Pillar One and Existing Transfer Pricing Rules: How Will they Interact?

WU Tax Law Technology Center at the Institute for Austrian and International Tax Law

The WU Tax Law Technology Center (WU TLTC), led by Prof. Robert Risse, was founded in 2022 to contribute to the research, analysis, discussion, and teaching of tax law technology topics. Established as a global institution, the Center bridges the gap between theory and practice in the realm of tax law technology. The Center integrates academic insight with practical application, embracing a global and interdisciplinary approach. It provides a platform for diverse stakeholders (international organizations, governments, businesses, and advisers) to engage in dialogue and collaboration on tax law technology. Within its activities, the Center organizes international conferences and regular events, which bring together all the relevant global players in the area of tax law technology.



WU Tax Law Technology Conference

On February 5 and 6, 2024, the WU TLTC held its second Conference entitled “Artificial Intelligence in Tax Law: Current Use Cases, Future Potential, and Tax Law Implications”. Experts from the field of information technology explained how AI works as well as the security risks associated with its use. Use cases were presented from the perspective of taxpayers and the tax authorities. It was discussed where and how the use of AI changes the rights and obligations of taxpayers. A book with the conference results is scheduled to be published by Wolters Kluwer.

WU Tax Law Technology Symposium

The annual WU Tax Law Technology Symposium, this time on the topic “Electronic Invoicing: Impact on Value Added and Other Taxes and Customs”, took place on September 16, 2024, at WU Vienna. During the event, topics related to the transition to an electronic system of invoicing inter-exchange between taxpayers were discussed from different angles, including the level of domestic legislation in Austria and Germany, the level of the EU harmonized VAT system, as well as considering the upcoming VAT in the Digital Age initiative, the technological perspective, and how the system will affect other tax areas and customs.

WU Tax Law Technology Seminars

Building on current tax courses, such as international tax planning, group tax law, transfer pricing, indirect taxes, and information technology basics, i.e., structured programming, database systems, business intelligence and big data, and an introduction to artificial intelligence, the WU TLTC teaches at the interface of both disciplines. The following seminars, which are open to tax experts and professionals in corporate tax departments, tax advisory firms, and tax administrations, were held in 2023/24 by leading academics and practitioners from “both worlds”:

- November 2023: Advanced Topics-Build Your Own Use Case
- March 2024: SAP Tax Compliance
- May/June 2024: ChatGPT/Large Language Models Meet Tax Compliance

Academic Conferences and Events

Symposium on Procedural and Constitutional Law

The results of a number of our research projects are presented and discussed with fellow researchers from other Austrian and international universities at conferences organized by our Institute. Together with the Institute for Austrian and European Public Law, we hold a Symposium on Procedural and Constitutional Law on an annual basis. This year's Symposium took place on November 11 and 12, 2023, on “Verjährung im Öffentlichen Recht und im Steuerrecht”. Colleagues from other Austrian universities, the Constitutional Court (VfGH), and the Supreme Administrative Court (VwGH) contributed to the Symposium. The contributions were published in a book with Linde Publishing House, Vienna.

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

The conference “Recent and Pending Cases at the CJEU on Direct Taxation” was organized by the Institute and held from December 3 to 5, 2023. Distinguished experts presenting cases from their countries of origin examined and discussed the interpretation of the fundamental freedoms with respect to direct taxation in recent CJEU judgments. Not only was the importance of these cases for EU Member States and third countries analyzed, but the background of recent CJEU decisions and their relevance for the future was also discussed. In the final session, an expert panel provided the audience with



RESEARCH ACTIVITIES

valuable insights into recent trends in CJEU case law. "Recent Developments at the CJEU in Direct Taxation 2023" was published in mid-2024 with Linde Publishing House, Vienna.

Guest Lecture "The Use of Tax Incentives to Promote the Change to a Green Economy", Prof. Eivind Furuseth

On December 4, 2023, Prof. Eivind Furuseth held a guest lecture on "The Use of Tax Incentives to Promote the Change to a Green Economy", within the framework of the Conference "Court of Justice of the European Union: Recent VAT Case Law". He is a legal scholar with an extensive background in tax law, whose main areas of expertise are in the field of domestic and international tax law, including EU/EEA law and abuse of law. Prof. Furuseth, who is an associate professor at the Department of Law and Governance at BI Norwegian Business School, conducted a visiting research stay at the Institute during the whole academic year 2023/24.

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

From January 24 to 26, 2024, the annual conference "Court of Justice of the European Union: Recent VAT Case Law", focusing on 2023 case law in indirect taxation of the Court, was held in Vienna. The expert panels were drawn from across Europe, including also some non-European perspectives, and consisted of leading academics, judges, legislators, and business representatives. Most sessions focused on a topic, analyzing case law in detail. The first two sessions, however, addressed general issues: The first session was dedicated to "Proceedings at the Court of Justice of the European Union" and the second session focused on "Substance over Form in EU VAT law". A book containing the scientific output of this conference will be published with Linde Publishing House, Vienna, in fall 2024.

Book Presentation "Kommentar zum Mindestbesteuerungsgesetz (MinBestG)"

On April 15, 2024, we were happy to present the recently published Commentary on the Austrian Code implementing the Pillar II Framework: "Kommentar zum Mindestbesteuerungsgesetz (MinBestG)" (Kofler/Lang/Rust/Schuch/Spies/Staringer eds) which has more than 1,300 pages. We are particularly proud as this is the first Commentary on the MinBestG, which was only made possible by the hard work of many of our staff members in cooperation with contributors from the WU Vienna's Institute for Accounting and Auditing, Linde Publishing House, and consultancies. The occasion was celebrated by inviting all contributors and the interested public to the presentation and a subsequent get-together.

Wolfgang Gassner Memorial Lecture

The 20th memorial lecture in honor of Prof. Wolfgang Gassner was held at the Institute for Austrian and International Tax Law on April 22, 2024. Prof. Peter Essers (Tilburg University) gave a presentation titled: "From Dictatorship's Shadow into its Dark Reality: The Influence of Austrian National Socialists and its Effects on Dutch Tax Law and Dutch Society from World War II until Today". After the lecture, comments from Prof. Michael Lang on the topic were met with great interest. Finally, the "Wolfgang Gassner Wissenschaftspreis 2024" was ceremoniously presented to the awardees. Dr. Valentin Bendlinger was awarded with the main prize and Dr. Katharina Moldaschl, Dr. Christian Knotzer, and Dr. Gustavo Weiss de Resende were this year's winners of the promotional prize.

Conference "Tax Law and Accounting"

On April 26 and 27, 2024, the "Wiener Bilanzrechtstage" were held at WU Vienna for the 23rd time. This is a joint activity between our Institute, the Institute for Taxation



and Accounting, and the Institute for Commercial Law at our university. About 100 academically interested practitioners accepted the invitation and attended a series of very interesting lectures on the general topic of "Nachhaltigkeit" ("Sustainability"). Speakers from academia and practice discussed current corporate law, tax, and accounting issues related to the topic. The "Wiener Bilanzrechtstage" included for instance presentations on "Taxes in Sustainability Reports" and "Sustainability and Value Added Tax". The lectures will be published in a book in fall 2024.

2nd WU Global Tax Seminar

The 2nd WU Global Tax Seminar was held online on May 7, 2024. The seminar on the topic of "Geopolitical Crises and International Tax Coordination" took place with the special contribution of academics who started their academic careers at the Institute and who have subsequently continued with a stellar career in the academic world of international tax law at another university in Europe or elsewhere: Prof. Svitlana Buriak (University of Amsterdam), Prof. Martha Caziero (Tilburg University), Prof. Christina Dimitropoulou (Maastricht University), Prof. Kasper Dziurdz (Maastricht University), Prof. Caroline Heber (University of Vienna), Prof. Daniela Hohenwarter-Mayr (University of Vienna), Prof. Na Li

(East China University of Political Science and Law), Prof. Cristóbal Pérez Jarpa (Universidad de los Andes – Chile), Prof. Ashrita Prasad Kotha (National Law School of India University), Prof. Michael Tumpel (Johannes Kepler Universität Linz) and Prof. Jean-Philippe Van West (Vrije Universiteit Brussel). The event addressed the historic momentum in international taxation that we are currently living through, not only with regard to the fact that the existing institutional framework and processes of international tax coordination are being given a rethink, with the UN claiming a leading role in the process, but also that the substantive outcomes of the coordination achieved so far are increasingly being contested for their fairness, inclusiveness, and effectiveness.

Conference "Tax Treaty Case Law Around the Globe"

"Tax Treaty Case Law Around the Globe" is a jointly organized conference by the Institute for Austrian and International Tax Law, WU Vienna, and the Fiscal Institute Tilburg, Tilburg University. Alternating annually between Vienna and Tilburg, it was Tilburg's turn in 2024 to host the conference from May 13 to 15. Academics and practitioners from around the world presented the most interesting recent court cases on tax treaty law of their domestic jurisdictions. During the two days, participants, including practitioners and government representatives, were updated on the most recent trends in treaty jurisprudence around the world. The proceedings of the conference will be published in a book in 2025.

Symposium on VAT

The Symposium on VAT, concentrating this year on the topic: "Werk- oder Montagelieferung oder doch eine Werkleistung – Sprachverwirrung und Besteuerungskonflikte in der Umsatzsteuer", took place on May 16, 2024, in cooperation with KPMG. The Symposium focused on the intricate topic of work and assembly supplies in VAT, particularly relevant in plant construction. It highlighted legal complexities arising from national and EU perspectives, technological advancements, and addressed potential taxation conflicts, emphasizing future considerations under the EU Commission's "VAT in the Digital Age" reform package.





RESEARCH ACTIVITIES

31st Viennese Symposium on International Tax Law

The 31st Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian branch of the International Fiscal Association (IFA), and was held on June 17, 2024. Professors and research staff of our Institute presented the results of their research on the topic of "Tax Treaty Interpretation in Light of the Vienna Convention on the Law of Treaties (VCLT)" within the framework of the Symposium. This event delved into the significance of the VCLT in international law. It focused on the principles governing treaty formation, interpretation, and termination, with speakers exploring the VCLT's impact on tax law and its interplay with the OECD Model Convention. The book of the Symposium's results will be published in late 2024 by Wolters Kluwer and is keenly anticipated by an interested public.

Conference "The Implementation of the Global Minimum Corporate Tax"

Every year at the beginning of July, the Institute for Austrian and International Tax Law organizes a scientific conference in the town of Rust, Austria, dedicated to a topic of current relevance in tax law. The topic of this year's conference, held from July 4 to 6, 2024, was: "The Implementation of the Global Minimum Corporate Tax". About 50 national reporters from around the world gathered to compare different approaches to implementing the OECD Model Rules. The conference also discussed the extent to which tax incentives are still possible and what the role of the substance-based income inclusion will be in the future. These discussions provided a basis to evaluate the successes and failures of the Global Minimum Tax. The collection of the reports for the conference will be published as a book in 2025.

Tax Lunch Talks

The well-established "Tax Lunch Talks" continued during academic year 2023/24. These talks aim at encouraging interaction and cooperation between research staff, guest researchers at the Institute, and the LL.M. students. These regularly scheduled meetings generally start with a short lecture by an LL.M. student on recent developments in tax law in their home country. Our LL.M. students and researchers then get to meet and chat in a more informal environment.

Speakers and Topics of the Tax Lunch Talks in 2023/24

September 28, 2023

- Robbe Basteleurs, Julien Sips and Tim Wirix (Belgium): The Duvel Judgment: The Devil is in the Details

November 30, 2023

- Takato Msuda (Japan): Recent VAT Supreme Court Case in Japan: Proportional Deduction or Full Deduction? - Identifying the Link between Input and Output

December 13, 2023

- Akshara Rao (India): The Indian Supreme Court Interprets the Most-Favoured Nation Clause - Revisiting Key Principles of Tax Treaty Law and Interpretation

February 22, 2024

- Sergio Trujano Sanchez (Mexico): The Coca-Cola Formula for Royalties - A Sugary Case between the USA and Mexico

March 21, 2024

- Alessandro Barbin (Italy): The Italian Participation Exemption Regime in Light of the Recent Supreme Court Decision and the 2024 Reform

April 18, 2024

- Isidora Henriquez Guzman (Chile): GAAR in Chile and its Impact on International Structures



DIBT Workshops

Throughout the year, various workshops on specialized topics are offered to DIBT students and are also open to other Institute researchers. At these workshops, international tax law experts discuss topics of current relevance within their specialized field of expertise. Usually, the first half of the workshop focuses on the presentation of the topic, whereas the second half discusses points related to the presentation. Apart from offering insight into various specialized topics within the field of tax law, these workshops also help to foster contacts with relevant experts in the tax community.

Speakers and Topics of DIBT Workshops in academic year 2023/24

October 5, 2023

- Prof. J. Clifton Fleming (Brigham Young University): What's the Problem that Prompted Pillar 2 and is there a Better Solution?

October 10, 2023

- Prof. Itai Grinberg (Georgetown University): Investment Treaty Arbitration and Multilaterally Agreed Policy Change

November 30, 2023

- Prof. Pasquale Pistone (WU Vienna/University of Salerno): The Establishment of an Inclusive and Effective Tax Cooperation at the United Nations and the Proposal for a Council Directive on BEFIT

December 13, 2023

- Daniele Majorana (Università Cattolica del Sacro Cuore): Taxation goes Digital: A Balance between the Enhancing Power of Tax Authorities and the EU Proportionality Principle

February 1, 2024

- Prof. Stephanie Hoffer (Indiana University Indianapolis): DISASTER! TAX LEGISLATION IN CRISES – Tax Legislation Passed in Response to Natural Disasters and National Crises during the Years 2000-2020

April 29, 2024

- Dr. Richard Stern (WU Vienna/EY): Looking at Tax Competition in the Post Pillar 2 World

May 8, 2024

- Prof. Servatius van Thiel (Vrije Universiteit Brussel): Tax Sovereignty Limited

June 5, 2024

- Prof. Luís Eduardo Schoueri (Law School of the University of São Paulo): The Treatment of Technical Services in Brazilian Tax Treaties

June 26, 2024

- Andrian Candu (BizMatters Consulting): Tax Policy: Theory and Reality – Impressions of a Former Member of Government

July 4, 2024

- Prof. Pasquale Pistone (WU Vienna/University of Salerno): The Proposed EU Transfer Pricing Directive, the UN Tax Transparency Project and the Fight Against Illicit Financial Flows in Tax Matters





RESEARCH ACTIVITIES

Round Tables

When conducting research, it is always beneficial to discuss newly developed ideas and hypotheses with colleagues and professors. At the Institute for Austrian and International Tax Law, we have established a Round Table format that gives researchers the possibility to discuss their thoughts on a research topic they are working on in an informal yet organized manner. To this end, a draft paper is prepared and circulated to all members and guests of the Institute one week in advance. Everyone is invited to read the paper and attend the Round Table. The discussion is chaired by a professor or a senior post-doctoral researcher and is usually very lively. The author of the paper benefits from the input received and new perspectives given on the topic, which enable further development of ideas. At the Institute, we are fortunate enough to be able to discuss ideas not only with Institute staff, but also with visiting professors and guest researchers from around the world. Furthermore, our guests can use the opportunity, while they are with us, to present a paper at a Round Table. In this way, everyone involved can learn not only about foreign tax systems, but also about the different ways of thinking about international tax issues and opinions on how to deal with them. In academic year 2023/24, we also once again had the valuable opportunity to have Dr. Josef Fuchs, a former senate president of the Supreme Administrative Court, chair two of our Round Tables.

Topics of Round Tables

Philipp Scharizer	Freiwillige Compliance – das System der Zukunft?
Eric Coenen	Auswirkungen von Pillar II auf Investmentfonds und Immobilieninvestmentvehikel
Dominik Hemmelmeyer	Grenzgängereigenschaft einer Spitalsärztin mit Nachtdiensten nach dem DBA-Deutschland
Kilian Posch	Die Rechtsfigur der verdeckten Ausschüttung an der Wurzel im Lichte der jüngsten VwGH-Rechtsprechung
Michael Hubmann	Vorfragenbeurteilung des BFG zum Vorrang des gerichtlichen Strafrechts vor dem Verwaltungsstrafrecht
Ruth Wamuyu Maina	The Interplay between Tax and the African Continental Free Trade Area (AfCFTA): Lessons from the World Trade Organisation (WTO)
Belisa Ferreira Liotti	The Subject to Tax Rule under Pillar Two
Camilo Rodríguez Peña	Preferential Personal Tax Regimes in EU Law – A New Form of Permitted (Harmful) Tax Competition?
Ricardo Schmitz	Is the Arm's Length a Principle of EU Law?
Prof. Eivind Furuseth	Tax Incentives – EU and OECD
Dr. Stefanie Gombotz	Back to the Roots – Is it Time for the UN to Take the Lead in International Tax Governance?
Iris Tschatsch	Predictive Analytics by Tax Administrations and the Right to Respect for Private and Family Life under Article 8 ECHR: Observations from Selected ECtHR Case Law
Franz Wallig	Die Anwendung der BEFIT-Richtlinie auf rein nationale Unternehmensgruppen
Monique Malan	Monetary Thresholds in U.S. Income Tax Treaties
Dr. Erika Isabella Scuderi	Sovereignty and Jurisdiction in Outer Space: A Tax Perspective
Teresa Puchol Tur	Proposals to Combat Harmful Tax Competition



Thomas Frenkenberger	§ 10 WiEReG war verfassungswidrig – was dem VfGH-Erkenntnis (nicht) zu entnehmen ist
Severin Schragl	Zur Ausgleichsfähigkeit von Kursverlusten aus Fremdwährungskrediten und aus Veräußerungen von Wertpapieren
Marcelo H.B. Moura	What's the Real Deal? Delineation Under the Loupe
Abhishek Padwalkar	Transfer Pricing Audits: Framework and Comparative Analysis
Vera Hellebrandt	Die Harmonisierung der Rechte Steuerpflichtiger im Lichte der Europäischen (Vollstreckungs-)Amtshilfe
Timoleon Angelos Christodouloupoulos	From National Cooperative Compliance to Project-related Multilateral Cooperative Compliance
Yasmin Lawson	Authentic Languages (Art 33 VCLT) and Tax Treaty Interpretation
Dominic Krenn	Der FASTER-Richtlinienvorschlag und seine Implikationen auf die österreichische KEST-Rückerstattung
Bence Peter Komár	Der Grundstücksbegriff im Umsatzsteuerrecht und dessen Bedeutung für Werklieferungen iZm Grundstücken
Rainer Borns	Abgrenzung Werklieferung-Montagelieferung-Lieferung
Benjamin Beer	Rechtsfolgen und Risiken bei einer Werk- oder Montagelieferung am Beispiel Österreich und Deutschland
Jürgen Romstorfer	DBA-Malta: Die Anwendung der Freistellungsmethode, Offenlegungspflichten und finanzstrafrechtliche Folgen
Michael Gleiss	Beweismaß und Beweislast im Abgabenverfahren
Franz Wallig	Die BEFIT-Gruppe im Vergleich zur Unternehmensgruppe gemäß § 9 KStG
Ruth Mirembe	The Committee of Experts on International Cooperation in Tax Matters on the Relevance of Physical Presence Tests Under the United Nations Model Tax Convention
Stefan Pregesbauer	Liebhabelei in der aktuellen Rechtsprechung des VwGH
Juliane Beverungen	Werbungskostenabzug für ein häusliches Arbeitszimmer
Rhodah Nyamongo	Background Paper: AI Governance and Taxpayers' Rights in a Digital Age

Dr. Siddhesh Rao	Normative Framework for the Definition of Ultimate Beneficial Ownership
Marilena Ene	Critical Assessment of the Optional Regime under Article 12 VAT Directive
Valentina Emanuele	The Value Creation Principle: a Dive in the Past to Understand its Future Role in the International Tax Reform
Oleksandr Nesterov-Surmenko	Regulation of AI in Taxation in the EU
Rafaella Oliveira	HST and HOT: New Face, Old Game?
Kristof Boel	The Operation of Article 4(3) OECD MC

Topical Discussion Rounds

Staying up to date is essential for conducting high-quality research. The Institute organizes several internal meetings, so-called “Coffees” and “Teas”, during which the latest developments in the field of Austrian, European, and international tax law are discussed. Researchers of the Institute prepare these informal meetings, which lead to fruitful debates and foster the exchange of knowledge between the Institute’s academic staff.

VAT Coffees:

- CJEU July 13, 2023, C-344/22, Gemeinde A
- CJEU September 7, 2023, C-453/22, Schütte
- VwGH September 20, 2023, Ra 2021/13/0082
- CJEU October 5, 2023, C-146/22 – Dyrektor Krajowej Informacji Skarbowej
- CJEU October 5, 2023, C-505/22 – Deco Proteste – Editores
- CJEU October 26, 2023, C246/22 – GIS
- CJEU January 11, 2024, C-537/22 - Global Ink Trade



RESEARCH ACTIVITIES

Tax Updates:

- CJEU April 4, 2023, C-537/20, L Fund
- VwGH March 3, 2023, Ra 2022/13/0084 – Umsatzsteuerliche Behandlung des Outsourcings von Zahlungsdienstleistungen
- VwGH June 21, 2023, Ro 2023/15/0008 – Renditemiete bei Luxusimmobilien
- BFG October 11, 2023, RV/7101930/2013 – Einkommen- und umgründungssteuerrechtliche Behandlung einer Mitunternehmerschaft mit Treuhandkonstruktion

TP Coffees:

- Total-Energies EP Denmark A/S (MOGAS) Case on Accurate Delineation and Discretionary Assessment
- ST Dupont Case on Losses and TP Methods
- JTI Acquisitions Case on Financial Transactions and GAAR

CJEU Case Law Coffees:

- Judgement on case C-572/20, ACC Silicones, on the Right to Reimbursement of a Tax on Dividends
- Judgement on case C-694/20, Orde van de Vlaamse Balies, on DAC 6
- Judgement on case C-37/20 & C-601/20, Luxembourg Business Registers, on Anti-Money Laundering Legislation in the EU
- Judgement on case C-454/21 P, Engie, on State Aid through Tax Rulings
- Judgement on case C-537/20, L-fund, on the Treatment of Income earned by Non-Resident Property Funds
- Advocate General Opinion on the case C-465/20 P, Apple, on State Aid given by Ireland
- Judgement on case C-457/21 P, Amazon, on State Aid given by Luxembourg

Tax Trea-Teas:

- Netherlands: District Court of Zeeland-West Brabant, May 01, 2023, No. BRE 21/2871.
- Germany: BFH, June 07, 2023, I R 47/20, Permanent Establishment Case.
- United Kingdom: UT, June 23, 2023, UKUT 00146 (TCC), GE Financial Investments.

OECD Archives

The minutes and other documents of the OEEC and OECD committees from the time the first OECD Model Convention was drafted provide valuable information about the intention of the drafters for researchers in tax treaty law. These documents were for a long time available only in Paris or Florence, where the OECD Archives are located. Our Institute is the leading partner of a consortium consisting of the OECD, the IBFD, the Canadian Tax Foundation, IFA Canada, the University of Piacenza, and the University of Sydney, Sydney Law School, dedicated to opening, at no charge to the public, all historic and official documents drafted in preparation of the OECD and League of Nations texts. Together, we have copied, scanned, digitalized, and uploaded these documents to the internet, making them available to researchers, academics, and other tax professionals worldwide. The database now includes 3,088 documents with more than 40,000 pages, all in a searchable format. It can be accessed via the following link: <https://www.tax-treatieshistory.org>.

Funded Research Projects

In academic year 2023/24, our Institute conducted various research projects that were sponsored by the Austrian Science Fund (FWF), the Jubilee Fund of the Austrian National Bank OeNB, Gatti Pavesi Bianchi Ludovici, Vertex, SICPA Guardtime SA, Siemens Integrity Initiative, Swedish Industry, Inter-American Development Bank, Microsoft Corporation, Africa Uninet, the European Commission, OeAD, Organisation for Economic Co-operation and Development (OECD), City of Vienna WU Jubilee Fund, State Taxation Administration PR China, and WTS.

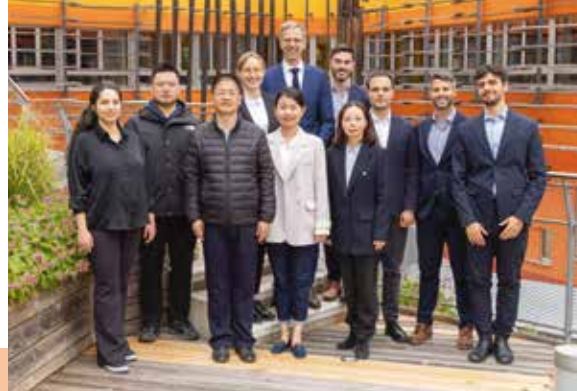


Funded Research Projects

- Doctoral Program in International Business Taxation
- Operating Transfer Pricing Rules in the New Transparent Environment: Exploiting the Potential of New Technologies
- International Taxation, Cooperative Compliance, and Tax Policy
- Tax Transparency and Corruption
- Research on Digitalization: The New Frontier for LAC Tax Administrations
- Implementation of the MLI
- Digital Tax Transformation
- Dispute Resolution, DET, and Other Related Activities
- Cooperative Compliance
- Good Governance in a Digital and Open Trading Environment
- Dispute Resolution in VAT
- Introduction of a Global Minimum Tax
- Financing for Sustainable Development – Taxation, Illicit Financial Flows and the Potential for New Technologies
- International Tax Disputes
- Higher Education Staff Mobility with Sub-Sahara Africa (South Africa and Uganda)
- Research on Reforming Brazil's Tax System
- Digitalisierungspotential der Wiener Landesabgabengesetze
- International Taxation
- Tax Law and Technology
- The Legal Position of the Taxpayer after BEPS – A Legal Study taking into Account Economic Aspects

Publications
2023/24





RESEARCH ACTIVITIES

Incoming Foreign Researchers

High-level research is only possible if close links with the international scientific community are established. The Institute for Austrian and International Tax Law therefore strives to invite as many distinguished foreign researchers as possible to cooperate on research projects. In academic year 2023/24, we were able to host five visiting professors from abroad on the standard program and 37 on our LL.M. International Tax Law program. Furthermore, we were proud to host 34 guest researchers from 17 different countries, who stayed for 170 months in total, ranging from stays of one week to one year. Many of our guests were granted a fellowship for their research period or were able to participate in a funded exchange program. The numerous guest researchers provide a unique opportunity for the members of the Institute as well as the incoming academics to establish and enhance contacts with the international scientific community.

Incoming Foreign Researchers

- ALLEN, Christina, AUSTRALIA, Crypto Assets and Blockchain-based Transactions in Australian Tax Law
- ARITI ERDEM, İmran, TURKEY, Use of Artificial Intelligence in Detecting Tax Evasion and Tax Avoidance Behaviors: An Assessment from the Perspective of Hybrid Mismatch Arrangements
- BAGLIONI, Filippo, ITALY, Tax Control Framework and Cooperative Compliance
- CALCULLI, Tommaso, ITALY, The Disallowance of Tax Credit
- CAJACOB, Meret, SWITZERLAND, The Concept of Tax Avoidance - An Analysis of the Underlying Arguments and Interests
- CASTRO, Marina, SPAIN, Regulatory Instruments in the Fight Against Tax Fraud and Corruption
- CHEN, Jie, CHINA, Tax Data Analysis

- FUMING, Luan, CHINA, Utilizing Tax Policies to Promote the Development of Digital Economy Industry
- FURUSETH, Eivind, NORWAY, Tax Incentives and the "Green Shift"
- HARANA SUANO, Estefania, SPAIN, Controversial Issues in VAT for Digital Businesses
- HOFFMANN, Sabine, GERMANY, The Reform of Add-back Taxation in International Comparison
- JIMENEZ, Alejandro, SPAIN, Simultaneous Tax Examinations and Joint Audits. Lights and Shadows
- KINTU, Ismail, UGANDA, International Taxation and Global Tax Policy Issues
- LANCIA, Ricardo, ITALY, The CFC Legislation as a New "Minimum Tax" And Tool to Prevent International Tax Avoidance: Analysis of a Tax Model with Variable "Geometry" between Developments in the International Context and EU Incompatibility Profiles
- LASIŃSKI-SULECKI, Krzysztof, POLAND, Digitalization of Economies
- LING, Bao, CHINA, Data Mining and Data Analysis in Taxation
- LIU, Linfeng, CHINA, Research on International Tax Reform and China's Response in the Era of Digital Economy
- LU, Yingyi, CHINA, Construction of Multilateral International Tax Administration under the Background of International Tax Reform
- LUJUN, Miao, CHINA, Preferential Tax Policy Research
- MAJORANA, Daniele, ITALY, Digital and Virtual Economy: Place of Effective Management, Tax Sovereignty and Double Tax Treaties
- MONAGEN, Mpumi, SOUTH AFRICA, Effective Ways to Tax Beneficial Ownership: Lessons from Behavioral Economics/Insights / the Potential for Technology to Enhance Information Collection and Exchange, Integrating that with Insights from Behavioral Economics
- NAS, Adil, TURKEY, Alternative Dispute Resolutions in Tax Law
- OWUSU DEMITIA, William Kofi, GHANA, Safe Harbor Provisions in Transfer Pricing Regulations
- PACH, Dominika, POLAND, The Problem of Double or Non-Taxation in Cross-Border EU Chain Transactions



- PUCHOL TUR, Teresa, SPAIN, Pillar II of the OECD
- SADIQ, Kerrie, AUSTRALIA, International Tax in the Digital Age
- SCHMITZ, Ricardo, LITHUANIA, New Nexus Rules for the Allocation of Taxable Profits between Multinational Corporate Group's Entities in a Global and Digital Economy: The EU Context
- SEVILLA BERNABEU, Benjamin, SPAIN, General Anti-Avoidance Rules in Tax Matters. An Analysis from Domestic, European, and International Perspective
- SZYMCZAK, Magdalena, POLAND, Transfer Pricing and the Implementation of the Fiscal Function of Corporate Income Tax
- SUSHKOVA, Olena, UKRAINE, Fiscal Policy Eco-Consciousness Index
- TANG, Zhiyong, CHINA, Tax Data Analysis and Risk Management
- TIBAINGANA, Anthony, UGANDA, International Taxation and Global Tax Policy Issues
- WEDER, Josiane, SWITZERLAND, The Tax Treatment of Old Reserves in Swiss International Tax Law / Interpretation of DTA Law and Treaty Abuse
- YILMAZ, Günes, TURKEY, Tax Systems between Countries
- ZINING, Tao, CHINA, Is There any Consensus about Market Jurisdiction? Comparing Source Rules of Taxing Online Advertising Income

Outgoing Researchers

Prof. Georg Kofler gave lectures, inter alia, at the University of Luxembourg, the University of Oxford, the University of Valencia, for the CFE Tax Advisers Europe, and for the Swiss-American Chamber of Commerce, and chaired the IFA/EU panel at the IFA congress in Cancun.

Prof. Michael Lang gave lectures at the Complutense University of Madrid, the University of Hamburg, the University of Luxembourg and the Brazilian Institute of Tax Law (IBDT) together with the University of São Paulo.

Prof. Alexander Rust gave lectures at the University of Luxembourg and taught as an adjunct professor at Georgetown University (USA).

Prof. Karoline Spies gave a lecture at the Erasmus University Rotterdam (the Netherlands) and is involved in an ongoing research project on the Brazilian Consumption Tax Reform in cooperation with the OECD.

Prof. Rita Szudoczky gave guest lectures at the Advanced LL.M Program in International Tax Law at the University of Amsterdam (the Netherlands) and at the Max Planck Institute for Tax Law and Public Finance (Germany).

Prof. Pasquale Pistone gave lectures at the University of Rijeka (Croatia), at the University of Salerno, at the Suor Orsola Benincasa University of Naples, at the University of Verona (Italy), and at the University of Zurich (Switzerland).

Prof. Jeffrey Owens lectured at the Joint Vienna Institute and the CUF in Beijing. He also presented at a number of research institutions in Brazil, China, the UK, and a number of African countries.

Prof. Robert Risse gave lectures at the University of Leipzig (Germany).

Every year, not only professors, but also young scholars from the Institute are invited and able to visit academic institutions in the area of tax law all over the world. During the past year, teaching and research associates have conducted research stays in Sweden and the Netherlands. These visits 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, WU Vienna, is strengthened through these exchanges.



RESEARCH ACTIVITIES

Research Stays Abroad

March 2024 – April 2024

- Monique Malan: Uppsala University, Sweden

March 2024 – August 2024

- Kristof Boel: University of Amsterdam, the Netherlands

Engaging with International Academic Institutions

Prof. Georg Kofler currently serves as the chairman of the ECJ Task Force of CFE Tax Advisers Europe and as a member of the Austrian Chamber of Tax Advisers' Scientific Board. At the moment he chairs IFA's signature IFA/EU seminar (2022–2024). He is also a member of the Joint Tax Committee of the German, Swiss, and Austrian Chambers of Accountants (D-A-CH Steuerausschuss).

Prof. Michael Lang is President of the Austrian Branch of the International Fiscal Association (IFA); Prof. Josef Schuch, Prof. Claus Staringer, Prof. Georg Kofler, Prof. Alexander Rust and Prof. Karoline Spies serve as members of the Board. Prof. Michael Lang is also a member of the ECJ Task Force of CFE Tax Advisers Europe, a member of the Scientific Advisory Council, as well as of the Board of the Deutsche Steuerjuristische Gesellschaft (DStjG), of the Joint Tax Committee of the German, Swiss, and Austrian Chambers of Accountants, and of the Scientific Committee of the Center for Research on Business Taxation (CERTI), Bocconi University Milan. He is also a member of the Board of Trustees of the International Bureau of Fiscal Documentation (IBFD) and a member of the Scientific Advisory Board of the Leibnitz Science Campus MaTax, as well as a member of the Academic Committee of the Kardinal-Innitzer-Studienfonds and a member of the Executive Committee of the Stiftung Forum Verfassung.

Prof. Alexander Rust is Professeur Associé at the University of Luxembourg, Adjunct Professor at Georgetown University (USA), and a member of the ECJ Task Force of CFE Tax Advisers Europe.

Prof. Karoline Spies is a member of the VAT Expert Group (VEG) at the European Commission.

Prof. Claus Staringer is a board member of the Transfer Pricing in Law Association as well as a member of the Exam Committee of the Austrian Chamber of Tax Advisors. He is also Academic Director of WU's Doctoral Program in Law.

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), Full Professor of Tax Law at the University of Salerno (Italy), Professor honoris causa at the Ural State Law University (Russia) and at the University of Cape Town (South Africa), Doctor honoris causa at the University of Örebro (Sweden), a member of the Permanent Scientific Committee (PSC) of IFA, of the Executive Board and Secretary General of the European Association of Tax Law Professors (EATLP), a founding member of GREIT (Group for Research on European and International Taxation), the President of the Italian Association for Latin American Tax Law, a Member of the Executive Board of ILADT (Istituto Latino-americano de Derecho Tributario), the President of Ius Fisco Europaeum (IFE), an honorary member of IBDT (Instituto Brasileiro de Direito Tributário), of IUET (Instituto Uruguayo de Estudios Tributarios), and of MIM (Malta Institute of Management).

Prof. Jeffrey Owens is an adviser to the IADB, UNCTAD, World Bank, Asian Development Bank, and a number of regional tax administration organizations. He also works with the UN Tax Committee and is on the editorial board of the Journal for International Economic Law, as well as on the Board of Associate Editors of the UNCTAD Transnational Corporation Journal.

Prof. Robert Risse is a member of the board of the German Institute for Digitalization of Tax Law, responsible for distributed ledger technology as blockchain developments. Prof. Risse is also an ambassador of the GBBC organization.



DISSEMINATING OUR KNOWLEDGE

Book Series, Tax Journals

In academic year 2023/24, many books were written or edited by the professors of our Institute, most of which were published by the Facultas, IBFD, LexisNexis, Linde, and Wolters Kluwer publishing houses. The Institute has continued publishing "The European and International Tax Law and Policy Series" with IBFD. Prof. Georg Kofler, Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, and Prof. Claus Staringer are editors of the LexisNexis "Series on Austrian Fiscal Law", originally founded by Prof. Gerold Stoll.

Prof. Georg Kofler is on the editorial board of "EC Tax Review", and served as one of the editors of the "Zeitschrift für Gesellschaftsrecht und angrenzendes Steuerrecht" (GES); he is also active on the board of "TPI" (Transfer Pricing International), "IStR" (Internationales Steuerrecht), and "beck.digitax".

Prof. Michael Lang is the editor of the Linde "Series on International Tax Law", presently comprising 142 volumes; he has also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law, which he founded 34 years ago. Moreover, Prof. Michael Lang is editor-in-chief of the Bulletin for International Taxation, as well as one of the editors of Kluwers' Series on International Tax Law.

Prof. Alexander Rust is a member of the editorial board of the Dutch tax journal "Inter-tax" and of the German tax journal "Internationale Steuer-Rundschau". He is co-editor of the English version of the commentary "Klaus Vogel on Double Taxation Conventions" and is co-editor of the book series on "Recht der Steuern und der öffentlichen Finanzordnung / Tax Law and Public Finance".

Prof. Karoline Spies is one of the editors of "ecolex", a journal on business law and tax law. She is also responsible for the periodical reporting on European tax law in the journal ÖStZ (Austrian Tax Journal), a renowned Austrian journal on tax law.

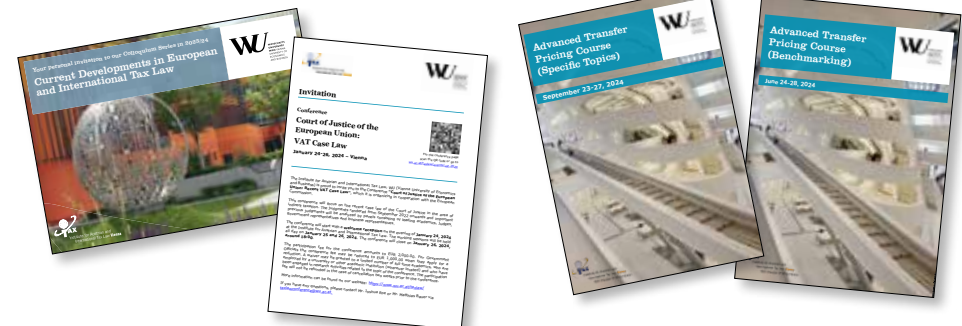
Prof. Claus Staringer is one of the founding editors of "AVR" (Abgabenverfahren und Rechtsschutz), a journal specialized in tax procedural law and legal protection of taxpayers. He is also responsible for initiating Lexis 360 Tax News, an online news project.

Prof. Pasquale Pistone is editor-in-chief of the IBFD World Tax Journal, of the IBFD Doctoral Series and of the Global Tax Treaty Commentaries. Moreover, he is a member of the board of directors of Diritto e Pratica Tributaria Internazionale (Italy). He is also a member of several other scientific boards of tax specialized journals in various countries in Europe and worldwide.

Prof. Michael Lang and Dr. Raffaele Petruzzi are editors of the "Series on Transfer Pricing Developments Around the World", published by Wolters Kluwer.

Prof. Robert Risse and Dr. Raffaele Petruzzi are members of the editorial board and co-editors of the tax journal "TPI" (Transfer Pricing International) published by Linde, the first transfer pricing journal in the German language. Prof. Risse is also a member of the Tax Analysts Board of Directors.

Prof. Daniel Blum is co-editor of the tax law section of the Austrian law journal "ecolex".





DISSEMINATING OUR KNOWLEDGE

Contacts with Academics and Practitioners from Around the World

Vienna Certificate in Transfer Pricing

The Vienna Certificate in Transfer Pricing is awarded to experts who complete two excellent courses with a high-class case study as well as a technical paper supervised by the WU Transfer Pricing Center. The certificate targets professionals around the world who want to build or broaden their knowledge in transfer pricing and get access to new research results in that area. Candidates are typically tax and transfer pricing advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, and government officials.

Vienna Certificate in Double Tax Treaties

The Vienna Certificate in Double Tax Treaties is offered to tax treaty experts and consists of two excellent courses, a high-class case study, and a technical paper supervised by the professors of the Institute. Ideally, all four parts should be taken within one year. The Certificate is aimed at tax practitioners who want to gain intense practical knowledge of double tax treaties and get access to new research results in that area from leading researchers.

Vienna Certificate in Tax Law Technology

The Vienna Certificate in Tax Law Technology is a certificate program which offers a unique opportunity to combine four excellent courses with a high-class use case study as well as a technical paper supervised by the experts of the WU Tax Law Technology Center. Previously completed courses can be transferred to the certificate program. The certificate targets professionals around the world who want to build or broaden their

knowledge in tax law technology and get access to new research results in that area. Candidates are typically tax advisers (accountants, economists, and lawyers), in-house tax and finance employees of international companies, and government officials.

Corporate Tax Lunch

On November 28, 2023, and May 14, 2024, our Institute, in close cooperation with the Austrian Chamber of Commerce, hosted working lunches for corporate tax directors, who exchanged their views on current developments in international tax law among themselves and with the professors of the Institute.

Evening Lectures with the Chamber of Tax Advisers and Public Accountants

Together with the Austrian Chamber of Tax Advisers and Public Accountants, the Institute organized a series of lectures. On December 18, the lecture titled "Die Änderungen des DBA Österreich – Deutschland" was held by Prof. Michael Lang. Another lecture was held by Prof. Alexander Rust on May 13, 2024, who presented on the topic "Aktuelle Entwicklungen im Europäischen Steuerrecht: Die Richtlinien-vorschläge für ein hauptsitz-basiertes Steuersystem für KMU (HOT) und für ein schnelleres und sicheres Verfahren für die Entlastung von überschüssigen Quellensteuern (FASTER)".

Tax Treaty Courses

Two seminars were held on tax treaty law on January 22 to 27, 2024, and June 27 to 29, 2024, where our knowledge and experience was shared with practitioners during courses which lasted between three and six days, making use of the specialization of our research staff in international tax law. We continue to value our longstanding cooperation with the Academy of Tax Advisers and Public Accountants Vienna for the organizational aspects of these seminars.



Doctorate Seminar in European Tax Law

Every two years, the Institute for Austrian and International Tax Law, WU Vienna, hosts the Doctorate Seminar in European Tax Law. This seminar is part of a doctorate program for European doctoral students in tax law, jointly organized by our Institute, the Tax Law Department of the University of Leiden, and the law faculties at Stockholm and Uppsala Universities. In 2024, the seminar was held at our Institute from February 23 to 26. A total of 23 doctoral students from different European universities attended the seminar, which comprised two and a half days of lectures as well as a poster session. During the poster session, the candidates were able to present and discuss their thesis projects. A get-together was sponsored by PwC.

University of Ghana School of Law Study Visit

From March 5 to 11, 2024, the Institute hosted a delegation from the University of Ghana School of Law for a five-day study course with a special focus on tax treaty practice, covering a variety of topics based on the OECD & UN Model Conventions. The course was taught by professors and teaching and research associates of the Institute and offered not only a valuable opportunity for the University of Ghana delegation to deepen their understanding of tax treaty practice and its implications in the global context, but also for interaction and networking.

Teaching in Beijing and Xiamen

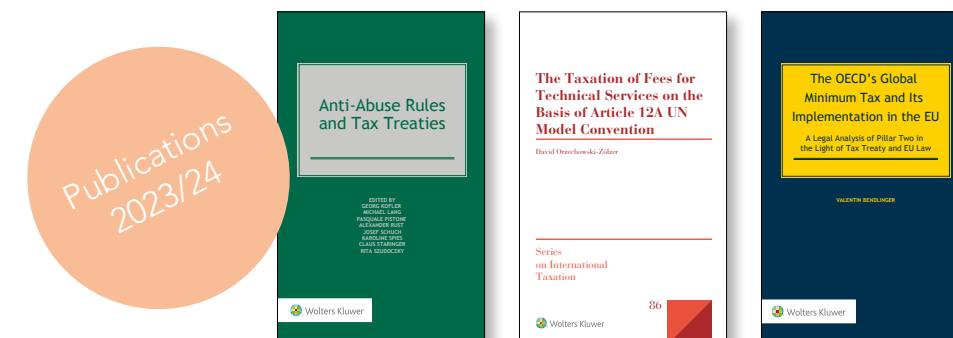
Thanks to the great relationship between the Institute for Austrian and International Tax Law, WU Vienna, and the universities in Beijing and Xiamen, we were once again able to offer two Summer Schools on International Tax Law. It was a great pleasure that the delegations of research associates from our Institute were able to travel to China in person.

The first delegation held a five-day course in Beijing for fourth-year undergraduate students and Master students from the Central University of Finance and Economics Beijing from June 24 to 28, 2024.

Within the framework of the Austrian-Chinese Tax Research Network, from July 8 to 13, 2024, a second Viennese delegation lectured during the 10th Summer School of International Tax Law at Xiamen University, where not only students from Xiamen University, but also practitioners and government representatives may participate. One of the students was awarded a WTS-Scholarship and invited for a research stay at WU Vienna in the upcoming academic year.

CEE Vienna International Tax Law Summer School

From July 15 to 19, 2024, the CEE Summer School on International Tax Law was organized for the fifteenth time by our Institute. This program consists of one week of intensive teaching, led by the professors and research staff of our Institute, covering the practice of double tax treaties and European tax law. All 17 selected full-time students were offered free participation in the program. A welcome reception hosted by LeitnerLeitner was organized to encourage contacts between students, lecturers, and renowned partners from the business community. This year, the CEE Vienna International Tax Law Summer School was sponsored by Borealis, LeitnerLeitner, and Siemens.





DISSEMINATING OUR KNOWLEDGE

Maintaining Lifelong Relationships with Students, Graduates, and Practitioners

A major priority is the preservation of relationships with students, graduates, and other practitioners. Twenty years ago, a database of contact details was created to provide our students with as much information as possible, and this network is maintained after graduation. In addition, we send electronic newsletters in German and English to over 15,000 people, we post regularly on our LinkedIn page where we have more than 7,200 followers, we distribute our magazine TAX LAW WU to more than 7,000 subscribers on a quarterly basis to provide up-to-date information about our Institute's activities, and we also keep the students updated via social media. It is always a pleasure to invite our alumni and other practitioners to special lectures and activities.

Helping Practitioners Search for Literature and Case Law

Our Institute houses the Research and Documentation Center for Tax Law. Many firms are members and delegate tasks to the Center's research staff, which is composed of excellent and very experienced students. They collect literature and case law on selected topics for the members upon request. Membership fees are re-invested to improve the quality of our library services even further.

**PLEASE KEEP
IN TOUCH!**

Subscribe to our



Newsletter



LinkedIn

JOIN OUR GROUP TAXES TEAM

based in Salzburg.

**APPLY NOW
& ENJOY GREAT BENEFITS LIKE:**

- 6 WEEKS OF ANNUAL LEAVE
- REMOTE WORK INCL. WORKATION
- SUBSIDISED PUBLIC TRANSPORT AND BIKE LEASING

& THAT'S NOT AT ALL!



Scan to find
out and
apply!



- Collaborate on diverse tasks that enable you to learn and grow
- Expand your horizons with a motivated international team
- Explore a workplace like no other that defines ALDI SÜD's global tax standards

aldi-sued-holding-careers.com

INTEGRA[®] INTERNATIONAL[®]
Your Global Advantage

BF=Consulting

Sie wollen Teil eines erfolgreichen, international tätigen Unternehmens werden?

Dann sind Wir genau richtig!
Mit unserem One Stop Shop und umfangreichem
Leistungsportfolio bieten wir unseren Klienten
maßgeschneiderte Lösungen:

Wirtschaftsprüfung, Gutachten

freiwillige und gesetzlich
vorgeschriebene
Jahresabschlussprüfungen,
Sonderprüfungen, Prüfungen im
öffentlich-rechtlichen Bereich

Unternehmensberatung

Gewinnmaximierung,
Investitionsrechnung,
Finanzplanung, Liquiditätssteuerung

Corporate Finance

Unternehmensgründung,
Mergers & Acquisitions,
Venture Capital

Internationale Steuerberatung

steueroptimale Konzern- und
Holdingstrukturen, Vermeidung
von Doppelbesteuerungen,
Verrechnungspreise

Buchhaltung, Bilanzierung, Personalverrechnung

Führung des Rechnungswesens,
Kontakte zu Sozialversicherung und
Finanzämtern

Reporting

quartalsweise und jährlich nach
IFRS/US-GAAP

BF Consulting Wirtschaftsprüfungs-GmbH

Mariahilfer Straße 32
1070 Wien, Österreich

Telefon +43 -1 - 522 47 91
Fax +43 -1 - 522 47 911

E-Mail office@bf-consulting.at
Internet www.bf-consulting.at



We are re-inventing

People make it happen.

Join Borealis to be a change-maker. In order to create a more sustainable future, we need to rethink how we produce and consume our resources.

Our vision is to be a global leader in advanced and sustainable chemicals & materials solutions – and we need you. Start your international career with us now to make a difference.

Scan the QR code & get to know us!



We go beyond boundaries. Together.



Keep Discovering

Die Wirtschaftskanzlei

Kooperation
schafft Vorsprung.
Vorsprung für
unsere Klienten.
Vorsprung für
unsere Mitarbeiter.

Wir sind »Die Wirtschaftskanzlei« im 1. Bezirk und arbeiten seit mehr als 20 Jahren interdisziplinär in den Bereichen Recht – Steuern – Immobilien zusammen.

KB Steuerberatungsgesellschaft m.b.H.
Bischof • Zorn + Partner Rechtsanwälte GmbH



Starte deine Karriere bei uns.
Mehr Infos findest du unter
www.wirtschaftskanzlei.at

LeitnerLeitner

Wirtschaftsprüfer
Steuerberater

WE FOR YOU

Als eines der maßgebenden Beratungsunternehmen in Österreich und in Zentral- und Osteuropa mit rund 850 Mitarbeiter:innen begleiten wir unsere Kund:innen mit innovativen Dienstleistungen in die Zukunft.

Mit Fachwissen, Leidenschaft und Einfühlungsvermögen bringen wir gemeinsam Leben in komplexe Sachverhalte. Wir arbeiten fächerübergreifend zusammen, um für die persönliche Situation unserer Kund:innen optimale und nachhaltige Konzepte zu finden. Starten Sie Ihre Karriere bei LeitnerLeitner!

Hier ein- und aufsteigen!



Sie haben noch Fragen?
Besuchen Sie gerne unsere Website:
karriere.leitnerleitner.com



GEMEINSAM ERFOLGREICH MIT DER ZUKUNFTSKRAFT GENOSSENSCHAFT.

Mit Regionalität, Verantwortung und Vertrauen sind Genossenschaften nachhaltig erfolgreich. „Miteinander stärker werden“ lautet dabei das Motto.

Der Österreichische Genossenschaftsverband unterstützt Sie gerne: Ob Firmengründung als Start-up, Kooperation von Unternehmen oder Energiegemeinschaft – denken Sie an die Genossenschaft als Rechtsform. Sie ist oft die vorteilhafteste Lösung.

ÖGV
Gemeinsam erfolgreich.

www.genossenschaftsverband.at

GattiPavesiBianchiLudovici

MILANO ROMA LONDRA

**We always look at things
from a different perspective**

Full-service law and tax firm, representing the benchmark
for complex corporate and structured finance transactions in Italy.
Learn more at gpblex.it and follow us on [LinkedIn](https://www.linkedin.com/company/gpblex)

MILAN • LONDON • ROME

MAISTO E ASSOCIATI

Navigating Through Change

• www.maisto.it •



In Search of Global Transfer Pricing Collaboration?

Solutions for Midsized Groups and Tax Practitioners

- Transfer Pricing Management
- Price Setting & Profit Split Models
- Arm's Length Information & Benchmarking
- Compliance & Reporting



GTP® GlobalTransferPricing
Business Solutions

www.GlobalTransferPricing.com

GTP GlobalTransferPricing Business Solutions GmbH | Dr. Markus Brem
Info@GlobalTransferPricing.com | Phone: +49 (0)821 999 823 0

PORR

**WORK-LIFE-
BILANZ**
BUILT BY PORR

NACH DEM
STUDIUM ZUR
PORR

HIER KANNST DU MIT KARRIERE RECHNEN
karriere.porr.at



Wir gestalten eine sichere, grüne Energiezukunft!



Die RAG Austria AG ist das größte Energiespeicherunternehmen Österreichs und gehört zu den führenden Speicherbetreibern Europas. Unser Unternehmensschwerpunkt ist die Speicherung, Umwandlung und bedarfsgerechte Konditionierung von Energie in Form gasförmiger Energieträger. Gleichzeitig entwickeln wir innovative und zukunftsweisende Energietechnologien rund um Grünes Gas wie Wasserstoff.

Mehr
Informationen
finden Sie unter
rag-austria.at



Straight to the point

With guided precision and legal services tailored to your needs, our teams across 14 countries lead you from start to finish.

schönherr

ATTORNEYS AT LAW

www.schoenherr.eu



Unfold Your True Potential In Tax Advisory!

Bei TPA kannst du dich ab dem ersten Tag verwirklichen.
Und das bei voller **Arbeitszeitflexibilität**.



Find out more

Endlich
entfalten.



IMPRINT

Copyright

Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business
1020 Vienna, Welthandelsplatz 1, Building D3
Phone: 0043 (1) 313 36 4890
Email: officetaxlaw@wu.ac.at

GDPR: This Report is published once a year. If you no longer wish to receive it, please send us an email.

Content

Prof. Georg Kofler
Prof. Michael Lang
Prof. Alexander Rust
Prof. Josef Schuch
Prof. Karoline Spies
Prof. Claus Staringer
Prof. Rita Szudoczky
Theodora Stergidou

Editorial Team

Caroline Ristić
Myriam Pereira de Milinic

Layout and Design

kreativ · Mag. Evelyne Sacher-Toporek, Vienna

Print

Druckerei Gerin, Wolkersdorf im Weinviertel