



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

# Report of the Academic Activities

2012/13



# WU

WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS



# Preface

This report presents the activities of the Institute for Austrian and International Tax Law during the academic year 2012/13, which started on October 1, 2012 and ended on September 30, 2013. It was a very successful year for our Institute and for the team as a whole.

The Institute for Austrian and International Tax Law is among the largest academic institutions in the world doing research on and teaching about tax law. We are proud to be part of WU (Vienna University of Economics and Business). To a large degree, we are financed by WU as well as by the Austrian taxpayer. However, to a growing extent, we have been getting funds from Austrian and European research institutions, from our partners in the business sector and from private and corporate sponsors. For example, more than two thirds of the funds we spent on our library in the academic year 2012/13 were provided by external sources and nearly half of our staff is financed from sources other than the WU budget. We are grateful to the taxpayer and to all our sponsors and partners and feel obliged to them. Thus, we want to take this opportunity to report

to them, to our students and alumni and to our friends and colleagues in the international scientific community on how we are spending this money and on the results we have achieved. We hope to be able to show that the funds are being used very efficiently.

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

# Staff

## Professors:

Prof. Michael Lang  
Prof. Josef Schuch  
Prof. Claus Staringer  
Prof. Pasquale Pistone (Jean Monnet ad Personam Chair)  
Prof. Alfred Storck

## Director of the WU Global Tax Policy Center:

Prof. Jeffrey Owens

## PwC Visiting Professor:

Prof. Neil H. Buchanan

## Senior Lecturer:

Prof. Helmut Loukota

## Administrative Director:

Maria Sitkovich-Wimmer



### Research and Teaching Associates:

Anna Binder  
Daniel W. Blum  
Theo Capriles (DIBT Collegiate)  
Katharina Daxkobler  
Dr. Kasper Dziurdz  
Daniel Fuentes (DIBT Collegiate)  
Martina Gruber  
Meliha Hasanovic  
Dr. Daniela Hohenwarter-Mayr (Hertha Firnberg Research Associate)  
Eline Huisman  
Ina Kerschner  
Na Li (DIBT Collegiate)  
Dr. Christoph Marchgraber  
Nikolaus Neubauer (PwC-Research Project Associate)  
Elisabeth Pamperl  
Raffaele Petruzzi (DIBT Collegiate)  
Sebastian Pfeiffer  
Erik Pinetz  
Nadine Oberbauer  
César Alejandro Ruiz Jiménez (DIBT Collegiate)  
Erich Schaffer  
Markus Seiler  
Karoline Spies (Deloitte-Research Project Associate)  
Marlies Steindl (PwC-Research Project Associate)  
Marion Stiastry  
Dr. Theresa Stradinger (KPMG-Research Project Associate)  
Laura Turcan  
Yinon Tzuberly (DIBT Collegiate)

Felipe Vallada (DIBT Collegiate)  
Elena Variychuk (DIBT Collegiate)  
Michael Wenzl (PwC-Research Project Associate)  
Viktoria Wöhrer (Doppler Laboratory Research Associate)  
Maryte Zaburaite (Doppler Laboratory Research Associate)  
Alexander Zeiler (Doppler Laboratory Research Associate)

### Adjunct Faculty:

Dr. Peter Baumgartner  
Horst Bergmann  
Dr. Florian Brugger  
Dr. Thomas Ecker  
Oliver-Christoph Günther  
Prof. Norbert Herzig  
Dr. Ines Hofbauer-Steffel  
Matthias Hofstätter  
Prof. Heinz Jirousek  
Dr. Dieter Kischel  
Dr. Walter Loukota  
Roland Macho  
Dr. Christian Massoner  
Dr. Eva Naux  
Prof. John Prebble  
Dr. Michael Schilcher  
Dr. Markus Stefaner  
Dr. Birgit Stürzlinger  
Prof. Gerald Toifl  
Prof. Werner Wiesner  
Dr. Mario Züger

### Research and Documentation Center:

Florian Greil (from June 2013)  
Max Sedlacek

Dragana Todorovic (from May 2013)  
Veronika Treitl (until March 2013)  
Franziska Wassermann (until March 2013)  
Viktoria Wöhrer (from February 2013 until June 2013)

### Tutors:

Johannes Feilmair (Fall Term)  
Benedikt Hörtenhuber (Fall Term)  
Karoline Bliemegger (Fall Term)  
Lukas Peissl (Fall Term)  
Silvana Petrovic (Fall Term)  
Waseem Ahmad (Fall and Spring Terms)  
Manfred Hartl (Spring Term)  
Florian Laure (Spring Term)  
Daniel Mathe (Spring Term)  
Philipp Moritz (Fall and Spring Terms)  
Thomas Pillichshammer (Spring Term)  
Verena Rainer (Spring Term)  
Nicolas Zenz (Spring Term)

### Administrative Staff:

Gabriele Bergmann  
Glen Dalton  
Verena Egger  
Belinda Haid (from June 2013)  
Daniel Mathe (until August 2013)  
Astrid Mathias (until May 2013)  
Bojana Makuljevic  
Ana Merloiu (from April 2013)  
Renée Pestuka  
Vivianne Prager (until May 2013)  
Patrick Renner (from April 2013)  
Elisabeth Rossek (until May 2013)  
Christine Wiesinger

Staff



# Special Activities 2012/2013

Date	Format, Title	Lecturer	Page
05/10 – 06/10/2012	LL.M. Lecture "Comparative Tax Law"	Prof. Geerten Michiels	16
11/10/2012	Semesteropening		14
12/10/2012	LL.M. Lecture "Principles of European Tax Law"	Prof. Michel Aujean	16
13/10/2012	LL.M. Lecture "EU State Aid Rules and Taxation"	Franz Phillip Sutter	16
15/10/2012	PwC-WU Seminar "Mandatory and binding arbitration in bi- and multilateral tax conventions", "Europarecht: Quo vadis finale Verluste?"	Marlies de Ruiter, Dr. Gitta Jorewitz	12
19/10/2012	Klaus Vogel Lecture "The relevance of Art 7 OECD MC for the definition of permanent establishment"	Prof. Ekkehart Reimer, Dr. Arne Schnitger, Prof. Dieter Endres	16
19/10 – 20/10/2012	LL.M. Lecture "The Relevance of OECD Documents for the Interpretation of Bilateral Tax Treaties"	Prof. Ekkehart Reimer	16
24/10/2012	Corporate Tax Lunch with the Chamber of Commerce		44
25/10/2012	Welcome Reception for Master Students "Taxation and Accounting"	Prof. Michael Lang	14
26/10 – 27/10/2012	LL.M. Lecture "Exchange of Information"	Prof. Roman Seer	16
29/10/12	KPMG-WU Workshop "Der Einsatz doppelt ansässiger Gesellschaften (KStG und DBA-Recht)"	Elisabeth Pamperl, Dr. Markus Vaishor	14
02/11 – 03/11/2012	LL.M. Lecture "The Negotiation of Tax Treaties"	Prof. Jacques Sasseville, Prof. Daniel Lüthi	16
07/11/2012	OECD Seminar Cocktail Reception		44
08/11/2012	IFA Event "OECD Peer Review - Auswirkungen auf die internationale Amtshilfe"	Eric Fort, Dr. Wolfgang Pettighofer, Prof. Claus Staringer	41
09/11/2012	LL.M. Lecture "German Tax Law"	Prof. Alexander Rust	16
10/11/2012	LL.M. Lecture "Tax Law of the Nordic Countries"	Prof. Bertil Wiman	16
12/11/2012	PwC-WU Seminar "Switzerland in International Tax Competition", "Switzerland: Anonymus Withholding Tax Agreements – The future of taxing offshore accounts"	Prof. Bruno Jeitziner, Bianca Patkòs	12
15/11/2012	Annual SWI Conference		
16/11/2012	Fireside Chat "The new politics of tax administration"	Prof. Jeffrey Owens, Dave Hartnett	19
16/11 – 17/11/2012	LL.M. Lecture "Austrian Tax Law"	Prof. Tina Ehrke-Rabel	16
16/11 – 17/11/2012	Conference "Die Verwaltungsgerichtsbarkeit erster Instanz"		21
19/11/2012	Management and Ethics	Prof. Michael Lang, Dr. Klaus Liebscher, Claus Reitan	42
23/11/2012	LL.M. Lecture "Principles of international Tax Planning"	Prof. Raffaele Russo	16
24/11/2012	LL.M. Lecture "Tax Planning in the Context of European Tax Directives"	Prof. Georg Kofler	16
28/11/2012	Panel Discussion "Steuerberater – Ein Beruf für alle Jahreszeiten?"	Prof. Michael Lang and Tax Partners of Accounting Firms	14
29/11/2012	Jean Monnet Round Table "Relationship between domestic anti-avoidance rules and tax treaties"	Prof. Pasquale Pistone, Eivind Furusest	38
30/11 – 1/12/2012	Conference "Recent and Pending Cases at the ECJ on Direct Taxation"		21
30/11 – 1/12/2012	LL.M. Lecture "Controlled Foreign Corporation Rules: Selected Contemporary Issues"	Prof. Reuven Avi-Yonah	16
03/12/2012	KPMG-WU Workshop "Die Besteuerung derivativer Finanzinstrumente"	Daniel W. Blum, Alexander Cserny	14
07/12 – 08/12/2012	LL.M. Lecture "US Tax Law"	Prof. Eric Zolt	16
10/12/2012	PwC-WU Seminar "The Impact of the White Paper for Adequate, Safe and Sustainable Pensions on Treaty Police in Europe", "Capital gain taxes on shares and the participation exemption in Europe"	Prof. Heike Jochum, Prof. Guglielmo Maisto	12
12/12/2012	Round Table "An Economic Analysis of Pilot Property Tax"	Prof. Josef Schuch, Cheng Dan, Sebastian Pfeiffer	38
14/12/2012	Defensio Dr. Karin Simader "Withholding Taxes and the Fundamental Freedoms"	Dr. Karin Simader	37
14/12 – 15/12/2012	LL.M. Lecture "Tax Planning in the United States, including Transfer Pricing"	Prof. Stafford Smiley	16
18/12/2012	Defensio Dr. Elisabeth Titz "Das Bilanzsteuerrecht in Gegenwart und Zukunft"	Dr. Elisabeth Titz	37
16/12 – 17/12/2012	LL.M. Lecture "US Tax Law"	Prof. John Steines	16





Date	Format, Title	Lecturer	Page
10/01/2013	Round Table "Levy and Sebbag – Once again the court is asked to deliver its opinion on the conformity of juridical double taxation with the internal market"	Katharina Daxkobler, Eline Huisman	38
16/01/2013	Jean Monnet Round Table "The Tragic Choices of Tax Policy in a Globalized Economy"	Prof. Pasquale Pistone, Prof. Tsilly Dagan	38
16/01/2013	Jean Monnet Round Table "'Environmental tax' – understanding and application of the concept in EU State aid law"	Prof. Pasquale Pistone, Prof. Marta Villar Ezcurra, Prof. Pernille Wegener Jessen	38
17/01/2013	Semesterclosing		14
18/01/2013	Fireside Chat "Promoting Growth Friendly Tax Policies in the EU and Beyond"	Prof. Jeffrey Owens, Dr. Vieri Ceriani	19
18/01/2013	LL.M. Lecture "South American Tax Treaty Policy"	Prof. Liselott Kana	16
18/01 – 19/01/2013	Conference "Developing a Tax Environment for Growth and Competitiveness"		21
19/01/2013	LL.M. Lecture "Tax Planning in South America"	Prof. Luis Eduardo Schoueri	16
20/01 – 21/01/2013	LL.M. Lecture "US CFC, LOB and other Anti-Avoidance Rules"	Prof. Yariv Brauner	16
21/01/2013	PwC-WU Seminar "Latest developments at OECD on indirect taxes & the International VAT/GST Guidelines", "Treatment of Intangibles for Transfer Pricing purposes in the light of the OECD Update on Chapter VI of the Transfer Pricing Guidelines"	Stépane Buydens, Dr. Herbert Greinecker	12
24/01/2013	IFA Event "Die OECD-Entwicklungen auf dem Gebiet der Intangibles und ihre Auswirkungen auf die Verrechnungspreisrichtlinien und die Praxis"	Dr. Dirk Brüninghaus, Dr. Herbert Greinecker, Prof. Helmut Loukota, Dr. Sabine Schmidjell-Dommes, Prof. Alfred Storck	41
25/01 – 26/01/2013	LL.M. Lecture "Abuse Concepts in European Tax law"	Prof. Dennis Weber	16
30/01/2013	Round Table "Die phasengleiche Aktivierung von Dividendenforderungen im Konzern"	Prof. Claus Staringer, Elisabeth Pamperl	38
01/02 – 02/02/2013	LL.M. Lecture "Abuse of Tax Treaties"	Prof. Heinz Jirousek, Prof. Helmut Loukota	16
13/02/2013	Jean Monnet Round Table "Unjust Enrichment in European Union Tax Law - Repayment of Indirect Taxes"	Prof. Pasquale Pistone, Krzysztof Lasiński-Sulecki, Hugo de Brito Machado Segundo	38
14/02/2013	Tax Lunch Talk "Overview and Updates on the Philippine Taxation System"	Jewelle Y. Lao	37
14/02/2013	Master Welcome Reception for Master Students "Business Law"		14
15/02/2013	IFA Event "Das neue Abkommen mit Liechtenstein über die Zusammenarbeit in dem Bereich der Steuern und die Revision des Doppelbesteuerungsabkommens"	Prof. Heinz Jirousek, Dr. Andrei Alexandru Bodis, Dr. Irene Salvi	41
15/02 – 16/02/2013	LL.M. Lecture "Comparative Corporate Tax Policies"	Prof. Carlo Garbarino	16
15/02 – 19/02/2013	EATLP Seminar		41
21/02/2013	Round Table "Einkünfte aus Fernsehübertragungsrechten an Sportveranstaltungen nach Art 17 DBA Deutschland-Österreich", "Gesellschaftsteuer auf die Übernahme eines einzelnen Aufwands durch einen Gesellschafter?"	Katharina Daxkobler, Ina Kerschner, Marlies Steindl, Dr. Theresa Stradinger, Karoline Spies, Karl Stückler	38
23/02/2013	LL.M. Lecture "Permanent Establishments in International Tax Law"	Prof. Alfredo García Prats	16
25/02/2013	Defensio Dr. Christoph Marchgraber "Die Zuschreibung von Beteiligungen an Kapitalgesellschaften"	Dr. Christoph Marchgraber	37
01/03 – 02/03/2013	LL.M. Lecture "Tax Planning in Multinational Companies"	Prof. Alfred Storck	16
06/03/2013	Round Table "Philips Electronics: Can the Risk of Double Taxation Justify a Restriction?"	Dr. Kasper Dziurdz, Marion Stiastry	38
08/03/2013	LL.M. Lecture "Tax Treaties between Developed and Less Developed Countries"	Prof. Charles Gustafson	16
09/03/2013	LL.M. Lecture "Trends in EU Tax Law"	Prof. Wolfgang Schön	16
11/03/2013	KPMG-WU Workshop "Die Reform der Verwaltungsgerichtsbarkeit im Abgabenverfahren"	Anreas Kronawetter, Dr. Christoph Marchgraber, Erik Pinetz	14
13/03/2013	Conference "Dividenden im Konzern"		21
13/03/2013	Semesteropening		14
14/03/2013	IFA Event "Financial Transaction Tax"	Manfred Bergmann, Stefan Bruckbauer, Dr. Michael Kuttin, Dr. John Neill, Prof. Claus Staringer	41

# Special Activities 2012/2013

Date	Format, Title	Lecturer	Page
18/03/2013	PwC-WU Seminar "Latest work at the OECD on Transfer Pricing", "New business structures and taxable nexus"	Stefaan De Baets, Stefan Brunsbach	12
21/03/2013	Tax Lunch Talk "Notional Interest Deduction: an innovative Belgian tax incentive?"	Michael Joosen, Jean-Philippe Van West	37
22/03/2013	LL.M. Lecture "Tax Treaty Developments: Source versus Residence Principle"	Prof. Eric Kemmeren	16
23/03/2013	LL.M. Lecture "European Company Law"	Prof. Christian Kersting	16
26/03/2013	Round Table "Ausgewählte Zweifelsfragen zu § 10 Abs 7 KStG"	Dr. Christoph Marchgraber	38
05/04 – 06/04/2013	Wiener Bilanzrechtstage "Die Personengesellschaft im Unternehmens- und Steuerrecht"		22
08/04/2013	Special Presentation and Panel Discussion "Private Foundation and International Tax Law"	Prof. Michael Lang, Prof. Claus Staringer	
09/04/2013	OECD Seminar Cocktail Reception		44
10/04/2013	Coporate Tax Lunch with the Chamber of Commerce		44
10/04/2013	Round Table "The dependent agent PE and the exception for auxiliary and other activities according to Art 5 para 4 OECD Model Convention", "Die selektive Begünstigung bestimmter Unternehmen nach Art 107 Abs 1 AEUV"	Prof. Michael Lang, Nadine Oberbauer, Martina Gruber	38
10/04 – 12/04/2013	LL.M. Lecture "Tax Policies in the EU"	Prof. Josef Schuch	16
15/04/2013	KPMG-WU Workshop "Horizontal Monitoring"	Bettina Matzka, Marion Stiastry	14
18/04/2013	Jean Monnet Round Table "The Evolution and Metamorphosis of the Australian Government's Venture Capital Programs"	Prof. Pasquale Pistone, Prof. Stephen Barkocz	38
19/04 – 20/04/2013	LL.M. Lecture Australian Tax Law	Prof. Stephen Barkocz	16
22/04/2013	PwC-WU Seminar "The German-French Green Paper on the harmonization of business taxation – a new perspective for the harmonization process in Europe?", "Die Rolle des Generalanwalts am EuGH unter besonderer Berücksichtigung von Rechtsachen im Steuerrecht"	Prof. Steffen Lampert, Prof. Verica Trstenjak	12
25/04/2013	Wolfgang Gassner Memorial Lecture "Reform der Konzernbesteuerung"	Prof. Claus Staringer, Prof. Werner Wiesner	22
26/04 – 27/04/2013	LL.M. Lecture "Taxation of Entertainers and Athletes"	Prof. Daniel Sandler	16
30/04/2013	Round Table "Dividendenscheinveräußerung und Beteiligungsertragsbefreiung"	Prof. Michael Lang, Prof. Helmut Loukota, Daniel W. Blum	38
02/05/2013	Tax Lunch Talk "Recent Controversies in Indian Tax Law"	Avinash Gupta, Sudhansu Parida	37
03/05/2012	LL.M. Lecture "International Mergers and Acquisitions"	Prof. Katja Nakhai, Prof. Otmar Thömmes	16
07/05/2013	Round Table "Exit Taxation in Double Taxation Agreements"	Prof. Neil H. Buchanan, Markus Seiler	38
13/05/2013	PwC-WU Seminar "Grenzüberschreitende Spenden zwischen Gemeinnützigkeit und steuerlichen Nachweispflichten", "How to provide appropriate substance in a brave new world"	Prof. Jutta Förster, Axel Smits	12
15/05/2013	OECD Seminar Cocktail Reception		44
16/05/2013	Tax Lunch Talk "Brazilian CFC rules and the recent interpretation given by the Brazilian Supreme Court"	Filipe Carra Richter	37
16/05/2013	Panel Discussion "Steuerliche Expertise als Kompetenz des Rechtsanwalts? – Karriereperspektiven in Anwaltssozietäten"	Prof. Michael Lang and Tax Partners of Law Firms	14
17/05/2013	Round Table "The Dependent Agent PE as an Extension of the PE Concept of Art. 5 Para. 1 OECD Model Convention", "Habitually exercising the authority to conclude contracts according to Art. 5 Para. 5 OECD Model Convention"	Prof. Claus Staringer, Raffaele Petrucci, Alejandro Ruiz	38
17/05/2013	LL.M. Lecture "Swiss Tax Law"	Prof. Robert Waldburger	16
18/05/2013	LL.M. Lecture "Financial Instruments in International Tax Planning"	Prof. Timothy Edgar	16
19/05/2013	LL.M. Lecture "Conflict Settlement in Tax Treaty Law"	Prof. Carol Dunahoo	16
21/05/2013	Defensio Dr. Lisa Paterno "Rechtsschutz bei abgabenrechtlicher Beihilfegewährung"	Dr. Lisa Paterno	37
23/05/2013	Inaugural Lecture Prof. Neil H. Buchanan "The Needless Creation of Political Crises in U.S. Fiscal Policy"	Prof. Neil H. Buchanan	10
23/05 – 24/05/2013	LL.M. Lecture "IAS and IFRS"	Prof. Anne D'Arcy, Prof. Eva Eberhartinger	16



Date	Format, Title	Lecturer	Page
24/05 – 25/05/2013	Conference "Tax Treaty Case Law around the Globe"		22
25/05/2013	LL.M. Lecture "Australian Tax Treaty Policy"	Prof. Pickering Ariane	16
26/05/2013	LL.M. Lecture "Tax Planning in France"	Prof. Robert Baconnier	16
27/05/2013	Fireside Chat "Recent developments in Chinese Tax Policy"	Prof. Jeffrey Owens, Prof. Xiong Wei, Prof. Yansheng Zhu	19
28/05/2013	Round Table "The validity of the partnership-criteria on conflicts of income allocation in tax-avoidance situations"	Marlies Steindl, Marion Stiastry	38
28/05/2013	Defensio Dr. Veronika Daurer "Tax treaties and developing countries – An analysis of the impact of the UN Model on the tax treaty network of East African least developed countries"	Dr. Veronika Daurer	37
30/05/2013	Jean Monnet Round Table "The relations of the European Union and its Member States with Third Countries in the framework of global fiscal transparency"	Prof. Pasquale Pistone, Prof. Ana Paula Dourado	38
31/05/2013	LL.M. Lecture "International Social Security Law"	Prof. Frans Pennings	16
01/06/2013	LL.M. Lecture "WTO and Tax Policy"	Prof. Michael Daly	16
04/06/2013	Panel Discussion "Tax Policy"	Prof. Josef Schuch, Prof. Claus Staringer and Interest Group Members	14
04/06/2013	Defensio Dr. Vanessa Englmaier "Agreement with Switzerland on the Free Movement of Persons – Direct Taxation and Relevant ECJ Case Law"	Dr. Vanessa Englmaier	37
07/06/2013	LL.M. Lecture "Qualification Conflicts and International Tax Planning"	Prof. Gernot Brähler, Prof. Tobias Heerd, Prof. Andreas Krenzlin	16
10/06/2013	PwC-WU Seminar "Corporate taxation in some of the Emerging Markets", "Die Zukunft der Unternehmensbesteuerung in der Schweiz im Lichte der Entwicklungen der EU"	Raj Jullekekea, Prof. Madeleine Simonek	12
11/06/2013	Defensio Dr. Theresa Stradinger "Kostenverteilungsverträge im Bereich der Forschung und Entwicklung im Konzernverbund"	Dr. Theresa Stradinger	37
13/06 – 14/06/2013	LL.M. Lecture "Holding Companies and Tax Planning"	Prof. Guglielmo Maisto	16
14/06/2013	20th Symposium on International Tax Law "Agency Permanent Establishment (Art 5 par 5 and 6 OECD Model Convention)"	Research Staff of the Institute	21
21/06 – 22/06/2013	LL.M. Lecture "Tax Treaties – Tax Planning Tools and Specific Interpretation Issues"	Prof. Josef Schuch, Prof. Gerald Toifl	16
24/06/2013	Semesterclosing		14
02/07/2013	Round Table "Extra-territorial Capital Gain Taxation"	Tomas Balco	38
04/07/2013	Jean Monnet Round Table "Will FATCA Open the Door to Taxing Capital Income for Emerging Countries?"	Prof. Pasquale Pistone, Prof. Itai Grinberg	38
04/07/2013	Welcome Reception for Master Students "Business Law"		14
04/07 – 06/07/2013	Conference "Trends and Players in Tax Policy"		22
04/09/2013	Annual Hiking Trip of the Institute		
13/09/2013	Jean Monnet Round Table "Recent Developments and Trends in European Tax Law"	Prof. Pasquale Pistone, Prof. Edoardo Traversa	38
18/09/2013	Annual Retreat		
23/09/2013	IFA Event "Wie haben sich die österreichischen Verrechnungspreisgrundsätze in der Praxis bewährt?"	Prof. Helmut Loukota, Roland Macho, Brigitte Baumgartner, Dr. Christian Kaeser, Reinhard Rindler, Dr. Andrea Lahodny, Dr. Andreas Stefaner, Sabine Bernegger, Dr. Clemens Nowotny, Dr. Herbert Greinecker, Prof. Alfred Storck	41







# Teaching

## Teaching Activities in the Regular Program

The basic course "Introduction to Tax Law" is mandatory for most students in the regular program of our university. The Institute for Austrian and International Tax Law offers this course and organizes the exams. From the fall semester 2013 on this course will be held in German as well as in English. In the academic year 2012/13, about 1791 students took the exams in the course.



The Bachelor Program in Business Law, which combines legal training with a solid education in business administration, comprises three mandatory courses in tax law. After "Introduction to Tax Law" students have to take "Basic Topics in Tax Law" on individual and corporate tax law, VAT and legal protection of the taxpayer. The mandatory program ends with "Advanced Topics in Tax Law", which is a seminar on selected recent issues. Those students who want to specialize further may decide to take European tax law and special subjects in corporate tax law, such as procedural tax law, European tax law, seminars on recent developments in EC tax law, reorganization tax law, transfer pricing, taxation of banks and capital market products and criminal tax law. In the Bachelor Programs in Business, Economics and Social Sciences, "Introduction to Tax Law" is mandatory for most students. Every

student is required to write a bachelor's thesis. Each semester the Institute provides two main topics which are divided into 15 sub-topics for which the students can apply. The main topics of this academic year were "Steuerpolitik", "DBA", "Abschreibungen und Wertberichtigungen im Ertragsteuerrecht" and "Aktuelle Entwicklungen in der steuerlichen Rechtsprechung des EuGH zu den Grundfreiheiten".

The Master Program in Business Law, which focuses on a comprehensive theoretical and practical education in Austrian, European and international business law, provides for three mandatory courses in tax law: In "Corporate Tax Law" the students take a basic course on corporate income taxation. "International Tax Law" deals with the application of double taxation conventions. In "Foreign Tax Law" the students may choose between courses dealing with developments in international tax law and in foreign tax jurisdictions. In the academic year 2012/13, we had lectures on "Jurisprudential Perspectives of Taxation Law" (Prof. John Prebble, Victoria University of Wellington, New Zealand), "Deutsches Unternehmenssteuerrecht" (Prof. Norbert Herzig, Universität zu Köln, Germany), "Basic Principles of U.S. Income Taxation", (Prof. Neil H. Buchanan, George Washington University, USA), "Transfer Pricing in International Companies – Selected Issues with





Case Studies/Court Decisions" (Prof. Alfred Storck, University St.Gallen, Switzerland) and "Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries" (Dr. Peter Baumgartner, former director of SwissHoldings, Switzerland). Finally, our Institute offers an "Advanced Seminar on Tax Law". For this advanced elective, the students may choose "Simulated Tax Treaty Negotiations", in which students from two universities negotiate on a fictitious double tax treaty between their countries via a video-conference (in the fall semester students of WU and students of the São Paulo University "negotiated" a fictitious new tax treaty between Austria and Brazil; in the spring semester WU students "negotiated" with the University of Amsterdam on a fictitious Austria – Netherlands treaty), "Business Tax Law", in which students take part in a fictitious court case through role play, "Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies", in which all students work on complex case studies, or "Tax Compliance".

WU's new Master Program in Taxation and Accounting was developed by our Institute in close cooperation with other departments of WU and started in October 2011 and provides students with a comprehensive, interdisciplinary, and specialist education in the fields

of accounting and taxation that extends far beyond the basics. Graduates are highly qualified to work in fields like tax consultancy and auditing, or in the tax departments of large corporations. Students are required to take the following mandatory courses in tax law: "Corporate Tax Law", a course on special subjects in corporate tax law, where students may choose among "Reorganization Tax Law" and "Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies", "International Tax Law", "Foreign Tax Law", "Tax Policy" and "Advanced Seminar on Tax Law".

Each student in either master program is required to prepare a master's thesis in which the student has to demonstrate his or her ability to independently treat a topic with the help of academic research methods. Ambitious and interested students are invited to write a tax-related master thesis at our Institute.





### Tax Law Courses

Course	Number of Students in 2012/13
Introduction to Tax Law (in 2 courses)	1791
Basic Topics in Tax Law (in 25 courses)	660
Seminar on Advanced Topics in Tax Law (in 6 courses)	520
Basics on Business Tax Law (in 2 courses)	220
Reorganization Tax Law	30
Seminar on Recent Corporate Tax Law Issues (in 2 courses)	39
Tax Treaty Law (in 2 courses)	202
European Tax Law (in 2 courses)	49
Recent Developments in European Tax Law (in 2 courses)	31
PwC-WU Seminar on European and International Tax Law (in 2 courses)	7
Simulated Tax Treaty Negotiations (in 2 courses)	17
German Corporate Tax Law	51
Basic Principles of U.S. Income Taxation	36
Jurisprudential Perspectives of Taxation Law	31
Taxation and Development: The Role and Importance of Taxation Rules for Developing Countries	31
Tax Planning and Transfer Pricing in Multinational Companies – Current Issues and Case Studies	39
Transfer Pricing in International Companies – Selected Issues with Case Studies / Court Decisions	9
EU Tax Policies regarding Direct Taxation	25
Transfer Pricing	23
Taxation of Banks and Capital Market Products	19
Criminal Tax Law	92
Tax Policy	51
Austrian International Tax Law	35

### PwC Visiting Professor

During the spring term 2013 Professor Neil H. Buchanan (George Washington University, Washington D.C.) held the PwC Visiting Chair. His topic of teaching was “Basic Principles of U.S. Income Taxation”. In his inaugural lecture, which took place on May 23, 2013, he spoke about “The Needless Creation of Political Crises in U.S. Fiscal Policy”.

### Books for Students

Our Institute provides material accompanying most of these courses and giving guidance to the students. In September 2013, we published the thirteenth edition of our book “Einführung in das Steuerrecht” (Introduction to Tax Law), edited by Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer. The third edition of the book “Introduction to European Tax Law on Direct Taxation” was published by Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch and Prof. Claus Staringer. Furthermore, Prof. Michael Lang also published a new edition of the book “Introduction to Double Taxation Conventions”.





## Special Activities Offered to Students

### EUCOTAX

Every year six of the best students of our Institute participate in the EUCOTAX program (European Universities Cooperating on Taxes). EUCOTAX is a network consisting of the tax law institutes of universities in Paris (Sorbonne), Barcelona (Universitat de Barcelona), Uppsala (University of Uppsala), Tilburg (Tilburg University), Leuven (Katholieke Universiteit Leuven), Washington DC (Georgetown University), Budapest (Corvinus University), Rome (LUISS Guido Carli University), Osnabrück (Universität Osnabrück), Lodz (University of Lodz), Warsaw (University of Warsaw) and Vienna (WU). In the academic year 2012/13, the EUCOTAX conference was held in Osnabrück from March 21 to 27, 2013. The general subject was „Impact of taxation on European and global mobility of persons and capital“. Prof. Michael Lang, Eline Huisman and Markus Seiler supported and supervised our students (Bettina Denk, Julia Newertal, Lukas Peissl, Erik Pinetz, Michael Stimakovits, Mario Wegner). These students participated in workshops and presented the results of their master's and

bachelor's theses. They were selected in June 2012 and started to write their theses in English. During the fall term 2012/13, a special seminar was organized to allow them to discuss their work and to receive a special English-language training, provided by Margaret Nettinga, a former editor of European Taxation. She came to Vienna twice to discuss issues with the students and to hear their presentations. She read the first drafts and the final versions of the theses and gave her comments on how the language could be improved.

#### Topics of the EUCOTAX Master's and Bachelor's Theses 2012/2013:

- Emigration and immigration of a business
- Cross-border financing of business activities
- Taxation of cross-border employee
- Taxation of cross-border investment income of individuals
- Pensions
- Exchange of information versus withholding taxes



## Moot Court on European and International Tax Law 2013

In 2013, we again took part in the Moot Court Competition on European and International Tax Law, which is jointly organized by the Universities of Leuven and Tilburg. The competition was held from March 3 to March 10, 2013 in Leuven. Our team reached the third place out of 15 universities. A Moot Court is a fictitious court before which teams of students play the roles of applicant and defendant and argue their case. Prof. Claus Staringer and Sebastian Pfeiffer supported and supervised our students (Florian Laure, Bernhard Oreschnik, Erich Schaffer, Laura Turcan). As in the EUCOTAX program, the participants enjoyed language training by Margaret Nettinga and attended a special seminar as part of their preparation. Moreover, the students who participated in this program may write their master's and bachelor's theses based on the topics of the Moot Court. In this year's edition Prof. Pasquale Pistone was invited to integrate the Moot Court as Arbitrator. The 2013/14 student team was selected in June 2013.





## BDO Best Presentation Award

Once again, we honored those students who gave the best presentations at our seminars: The BDO Best Presentation Award went to Tristan Lind, Matthias Mayer, Daniel Graszitz, Mathias Loos, Christian Moder, and Stephanie Reisinger for the fall term and to Florian Barzal, Franz Andreas Chreiska, Sascha Czerwenka, Florian Ebner, Raphael Holzinger, and Manuela Pürer for the spring term. We officially announced the winners at our semester closing, organized in cooperation with BDO Austria GmbH.

## EY Tax Challenge

Within the EY Tax Challenge five bachelor theses are called for tender in cooperation with EY. These theses were based on case studies with practical importance and involve current issues of tax law. The students were both supported by research staff of the Institute as well as practitioners from EY. The authors of the best three theses were selected to participate in the Tax Challenge, which took place in Berlin. During the Tax Challenge the team had to analyze and solve complex case studies of Austrian, German as well as Swiss tax law and competed against other teams of students from these countries.

Similarly, the EY Tax Professional of the Year program gives students the opportunity to research important topics for tax law practice in the context of their master thesis. Four topics were called for tender which 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 Young Tax Professional of the Year program taking place in the US and, furthermore, was invited to participate in the 2013 IFA congress in Copenhagen. This year's best thesis was written by Andreas Mitterlehner, whom we would like to congratulate wholeheartedly.

Lastly, the Tax Law Seminar in cooperation with EY allowed four students to combine their mandatory university lectures with a one-month internship at EY. A problem identified during that internship was then academically investigated and written up as a paper and presented before selected academics and practitioners.

## PwC-WU Seminar on European and International Tax Law

In cooperation with PwC, the Institute for Austrian and International Tax Law held a seminar series on Current Issues in European and International Tax Law.

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





### Speakers and Topics of the PwC-WU Seminar in 2012/2013

- Marlies De Ruiter (OECD): Mandatory and binding arbitration in bi- and multilateral tax conventions
- Dr. Gitta Jorewitz (PwC Germany): Europarecht: Quo vadis finale Verluste?
- Prof. Bruno Jeitziner (University Freiburg): Switzerland in international tax competition
- Bianca Patkòs (PwC Switzerland): Switzerland: anonymous withholding tax agreements - the future of taxing offshore accounts
- Prof. Heike Jochum (University Osnabrück): The Impact of the White Paper for adequate, safe and sustainable pensions on treaty policies in Europe
- Prof. Guglielmo Maisto (University Piacenza): Capital gain taxes on shares and the participation exemption in Europe
- Stéphane Buydens (OECD): Latest developments at OECD on indirect taxes & the International VAT/ GST Guidelines
- Dr. Herbert Greinecker (PwC Austria): Treatment of intangibles for transfer pricing purposes in the light of the OECD Update on Chapter VI of the Transfer Pricing Guidelines
- Stephane de Beats (University Chicago): Latest work at the OECD on transfer pricing
- Dr. Stefan Brunsbach (PwC Germany): New business structures and taxable nexus
- Prof. Steffen Lampert (University Osnabrück): The German-French Green Paper on the harmonization of business taxation – a new perspective for the harmonization process in Europe?
- Prof. Verica Trstenjak (ECJ Luxembourg): Die Rolle des Generalanwalts am EuGH unter besonderer Berücksichtigung von Rechtsachen im Steuerrecht
- Prof. Jutta Förster (University Osnabrück): Grenzüberschreitende Spenden zwischen Gemeinnützigkeit und steuerlichen Nachweispflichten
- Axel Smits (PwC Belgium): How to provide appropriate substance in a brave new world
- Raj Jullekeea (PwC United Kingdom): Corporate taxation in some of the emerging markets
- Prof. Madeleine Simonek (University Zurich): Die Zukunft der Unternehmensbesteuerung in der Schweiz im Lichte der Entwicklungen in der EU

# Tax is our passion



**pwc**

PwC is the leading provider of tax service worldwide – and only a click away:

[www.pwc.at](http://www.pwc.at)

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see [www.pwc.com/structure](http://www.pwc.com/structure) for further details.



## KPMG-WU Workshop on Corporate Tax Law

In October and December 2012 and in March and April 2013, a special course program on recent developments in corporate tax law took place, organized jointly by KPMG and the Institute. Each session of this course was prepared by a member of our research team together with practitioners from KPMG. The aim of this course is to exchange ideas between academia and practice for the benefit of all participants, whether students, tax experts or researchers. These workshops will be continued in the coming academic year.

### Speakers and Topics of the KPMG-WU Workshop in 2012/2013

- Elisabeth Pamperl, Dr. Markus Vaishor: Der Einsatz doppelt ansässiger Gesellschaften (KStG und DBA-Recht)
- Daniel W. Blum, Alexander Cserny: Die Besteuerung derivativer Finanzinstrumente
- Dr. Christoph Marchgraber, Erik Pinetz, Andreas Kronawetter: Die Reform der Verwaltungsgerichtsbarkeit im Abgabenverfahren
- Marion Stiastry, Bettina Matzka: Horizontal Monitoring

## Semester Opening, Semester Closing, Master Welcome

With more than 27,000 students, WU is a very large university. We thus try our utmost to establish close relationships with our students. Several initiatives have been taken by our institute to achieve this goal. Each semester we invite our students to a typical Austrian wine tavern ("Heuriger") for a dinner buffet (Semester Opening). This year, PwC sponsored these events and thereby gave us the opportunity to present our teaching and research program for the following semester and to get in touch with our students outside the lecture rooms. Moreover, we celebrated the end of the fall term and the spring term together with our students and BDO Austria GmbH at the Institute in an informal atmosphere (Semester Closing).

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

## Career Perspectives for Students

On November 28, 2012, together with BDO, Deloitte, EY, Grant Thornton Unitreu, LBG, LeitnerLeitner and PwC our Institute invited students to attend a panel discussion on the future of the profession "tax adviser". The students had the opportunity to talk to experienced practitioners on current and future issues and developments in this topic. More than 100 students attended this event.

Another panel discussion was held on May 16, 2013 to discuss career perspectives for our students in law firms. The discussion was sponsored by Binder Grösswang, Freshfields Bruckhaus Deringer and Wolf Theiss. These firms also designated the members of the panel.

## Panel Discussion: Where is Austrian Tax Policy Heading?

On June 4, 2013, the Institute for Austrian and International Tax Law organized a public panel discussion with Austria's leading tax policy makers. The panel, chaired by Prof. Josef Schuch and Prof. Claus Staringer, was constituted by the Federation of Austrian Industries, the Austrian Economic Chamber, the Chamber of Labor and the Chamber





## LL.M. Program in International Tax Law

Our Institute has been offering an LL.M. program in International Tax Law since 1999. The program enjoys a high reputation worldwide and is a joint activity with the Akademie der Wirtschaftstreuhänder. In the academic year 2012/13, a full-time program started in September 2012. This full-time program and the part-time program 2011/13 finished in June 2013. For the next full-time and part-time program, both of which started in September 2013, we admitted 54 students in total, but had three times as many excellent candidates. The applicants came from 47 different countries, 46 % from outside Europe. A welcome reception was held on September 5, 2013, for all new students.

### Scholarship

ERSTE Bank and DIE PRESSE provided funds for a scholarship for the full-time program that started in September 2013. Ms. Payal Jeet Malli was selected in March 2013 and received a check of EUR 11,900.

## Independent Finance Senate

The best 50 students had the opportunity to take part in an oral hearing at the Independent Finance Senate in Vienna. This hearing was scheduled on November 21, 2012. Dr. Christian Lenneis, Vice-President of the Senate, afterwards explained the judgment to our students.



of Agriculture. In the opening round the panelists presented their views on how Austrian tax policy should proceed in the future and subsequently discussed crucial tax policy issues, which were brought up by the audience. The panel discussion not only aimed at making tax policy more visible for the public but also was the highlight of a master course within the master program "Tax Law and Accounting". Thus, the Institute for Austrian and International Tax Law aims at generating awareness of tax policy issues among students, who will be the future decision-makers in business and politics.

## Traineeship at the Independent Finance Senate

The Independent Finance Senate offered our best students three traineeships in the summer 2013. After a comprehensive application procedure the three students selected gained inside information regarding the daily activities at the Independent Finance Senate. Furthermore, the students could also see how to use their knowledge in practice.



## International Faculty

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

### LL.M. International Tax Law Faculty 2012/13:

M. Aujean, Paris, R. Avi-Yonah, Michigan, S. Barkoczy, Victoria, G. Brähler, Illmenau, M. Daly, Geneva, L. De Broe, Leuven, E. Eberhartinger, Vienna, T. Ehrke-Rabel, Graz, C. Garbarino, Milan, A. García Prats, Valencia, C. Gustafson, Washington, O.-C. Günther, Vienna, T. Heerdt, Eichstätt-Ingolstadt, T. Henze, Berlin, H. Jirousek, Vienna, L. Kana, Santiago, E. Kemmeren, Tilburg, C. Kersting, Düsseldorf, G. Kofler, Linz, A. Krenzlin, Eichstätt-Ingolstadt, M. Lang, Vienna, H. Loukota, Vienna, D. Lüthi, Utzigen, G. Maisto, Milan, J. Malherbe, Brussels, G. Michielse, Amsterdam, K. Nakhai, Munich, M. Nettinga, Amsterdam, F. Pennings, Utrecht, A. Pickering, Sydney, E. Reimer, Heidelberg, R. Russo, Paris, A. Rust, Luxembourg, D. Sandler, Toronto, J. Sasseville, Paris, B. Schima, Brussels, L. Schoueri, Sao Paulo, J. Schuch, Vienna, R. Seer, Bochum, K. Simader, Vienna, S. Smiley, Washington, A. Storck, Vienna, F.P. Sutter, Vienna, E. Titz, Vienna, G. Toifl, Salzburg, N. Tüchler, Vienna, R. Waldburger, St. Gallen, B. Wiman, Uppsala, C. Zatschler, Luxembourg, E. Zolt, Los Angeles.

519 students have graduated from our LL.M. program in International Tax Law since the first courses started in 1999. They have built up a lasting worldwide network.

## Klaus Vogel Lecture

Prof. Klaus Vogel, who died in December 2007, was not only an honorary doctor of WU but also supported the LL.M. Program from the beginning. The students greatly appreciated his lectures. In his honor, a Klaus Vogel Lecture was held for the first time on October 25, 2007, in cooperation with PwC Germany. The 2012 lecture was delivered on October 19, 2012, by Prof. Ekkehart Reimer (Chair for Public Law, European and International Tax Law, Heidelberg University) on the topic "The relevance of Art. 7 OECD MC for the definition of permanent establishment" and commented on by Dr. Arne Schnitger (Partner PwC Berlin). 120 participants from all around the world attended the lecture, at which the master's theses of the 2011/12 full-time group (General topic: International Group Financing and Taxes) were presented.

## LL.M. Alumni Reunion

The graduates of the LL.M. Program are in close touch with each other and feel very committed to the program. Many of them attended the Alumni Reunion that was held from October 19-20, 2012. LL.M. graduates from India and Germany gave presentations on recent OECD tax developments and recent cases in international tax law. The substantive part of the reunion was followed by an excursion to different museums in Vienna.





# LL.M. Graduates from all over the world







# Research

## Doctoral Program in International Business Taxation (DIBT)

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

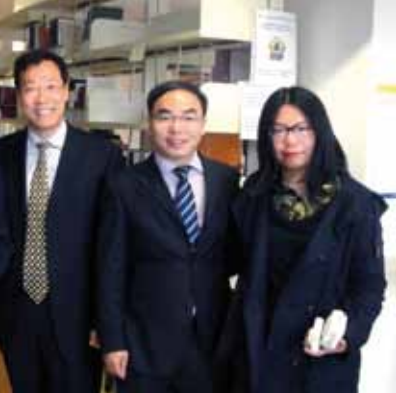
The program is open to students from countries all over the world. Eight PhD students were admitted to the program in September 2011 and another eight from four disciplines started in September 2012 and we are expecting another six students to start in September 2013. For the next academic year we received 55 applications from 36 countries.

The three-year-long Doctoral Program in International Business Taxation now has 22 students from Austria, Belgium, Brazil, China, Germany, Italy, Israel, Korea, Malta, Mexico, Poland, Russia, Turkey, and the USA.

## Doctorate Seminar

For the fifth time a Doctorate Seminar for PhD candidates coming from all over Europe took place from February 15 to 18, 2013, organized by the Institute. This seminar is part of a series of doctoral seminars jointly organized by the Institute for Austrian and International Tax Law, the International Tax Center of the University of Leiden and Uppsala University. The Doctorate Seminar in Vienna focused on European Tax Law. It will be followed by a seminar on International Tax Law held in Leiden in autumn 2013, and Uppsala University will take care of a seminar on Comparative Tax Law in 2014. All seminars are offered free of charge. Participants only had to pay for their own travel, lodging and meals. In this program there was a "Poster Session" which allowed the participants to present the quintessence of their doctoral theses to the public. Furthermore, a cocktail reception sponsored by Unicredit and an invitation to a typical Viennese "Heurigen" sponsored by PwC provided an ideal framework to socialize with colleagues and researchers from all over Europe.





## Christian Doppler Laboratory

The Institute for Austrian and International Tax Law, together with the corporate partner Deloitte, established a “Christian Doppler Laboratory” in July 2013. The project deals with the sensitive issue of “Savings Taxation in a Globalized World” and is the first Doppler Laboratory in the area of law. The team of the laboratory focuses on researching three sub-areas: Firstly, the developments in the field of European savings taxation; secondly, the relation between European Union law and international agreements in the field of capital taxation; lastly, the essential issue of information exchange in the context of international tax law. As these issues are part of the current international political agenda, the laboratory will greatly contribute both to the scientific analysis of existing law and to the development of new effective rules, meeting future challenges in the field of savings taxation.

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

Following its inception in 2012, the WU Global Tax Policy Center headed up by Prof. Jeffrey Owens has continued in its aim to become one of the leading think tanks on the interface between tax policy, tax administration and tax law in today’s global economy. All events at the Center bring together tax policy makers, 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. Recent events included the conference “Developing a Tax Environment for Growth and Competitiveness”, which saw nearly 180 registered participants, among whom the EU Commissioner of Taxation Algirdas Šemeta and other high profile guests.

## Fireside Chats

In this series of events, Prof. Jeffrey Owens and leading players in the field of tax policy discuss issues that are currently preoccupying governments, business and civil society. They enable a wide range of people to participate in these policy debates, providing input from their various fields of interest. Prof. Owens discussed “Prospects for US tax reform” with David Rosenbloom (Professor at NYU), and “The new politics of tax administration” with David A. Hartnett (former Permanent Secretary for Tax at HM Revenue and Customers (HMRC)). For the third “chat”, Prof. Owens and Dr. Vieri Ceriani (State Secretary for Taxation, Italy), shared their thoughts on “Promoting growth-friendly tax policies in the EU and beyond”. In a slightly different format, Prof. Owens discussed “Recent developments in Chinese domestic tax policy”, “The recent developments in the international position of China” and “Dealing with growing inequalities in the distribution of income and wealth”, with three distinguished Chinese academics: Bristar Cao (Central University of Finance and Economics (CUFE)), Yansheng Zhu (Xiamen University), and Xiong Wei (Wuhan University). The Tax Policy Fireside Chats are streamed online and are available anywhere in the world, thus making them a truly globally-accessible event.



## Tax Academy

Along with EY, the International Tax and Investment Center (ITIC), and with support from the World Bank International Finance Corporation, the Institute has established a training program for tax officials from all over the world. This is aimed at CIS countries and Africa, with room for further areas. All the modules are intended to focus on the practical issues encountered by tax officials and are taught by instructors who have a broad experience in these areas. Whilst there is a lead faculty for each module, they are supported by a varied team of experts that bring together a diverse set of experiences, including the experience of working in a host country. The supporting faculty has experience in business, government and international accounting firms. Each course comprises of three modules, (1) Transfer Pricing: Getting It Right; (2) Double Taxation Conventions: Their Role, Negotiation and Implementation and (3) Indirect Taxation: VAT, Customs and Excises, each having three levels of complexity. The first event took place in May 2013 in Tbilisi, Georgia, where participants from Georgia, Kazakhstan, Azerbaijan and Armenia learned about and discussed transfer pricing. This was followed by a second course, held at our Institute in June 2013 and which focused on Double Tax Conventions. Each module aims to be very practical, and incorporates a

one-day practical session where people from business are invited to participate in a round table format to share their experiences: discuss business models; explain how investments are evaluated and decided upon; and discuss tax and its role in investment decision-making. The idea has been for this program to uniquely bring together people with different sets of experiences to simulate the exchange of opinions and dialogue, which most of the time would not be a part of standard business practice in these markets.

## Joint Program on Tax and Governance

An agreement for a joint research project has been initiated between the Institute for Austrian and International Tax Law and the European University Institute (EUI), Florence. This joint program on Tax and Governance between the EUI and the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU, aims to bridge the gap between research and policy, by bringing together academics, business leaders and policymakers at the highest level to discuss, in an informal environment, issues of global governance. The topics covered are: Tax, governance, accountability and transparency; Tax competition: establishing global rules of the game; Governance, illicit flows and the role of tax

administrations; Global tax governance, sustainable growth and financial stability; Managing the global environment and scarce resources: the tax governance issues. The first event of this program took place in July 2013, Florence and took the form of a High-Level Policy Seminar and addressed: "Tax Policy in the 21st Century: New Concepts for Old Problems". Further events will follow in the form of executive lectures, executive seminars and high-level policy seminars.







## Conferences

### Conference on Procedural and Constitutional Law

The results of several of our research projects were presented to the scientific community and discussed with fellow researchers from other Austrian and foreign universities in conferences organized by our Institute. Together with the Institute for Austrian and European Public Law at WU, we hold conferences on procedural and constitutional law on an annual basis. This year's conference was held on November 16 – 17, 2012 on the topic "Die Verwaltungsgerichtsbarkeit erster Instanz". Well-known colleagues from other Austrian and foreign universities contributed to the conference. A book containing all the papers has been published.

### Conference "Recent and Pending Cases at the ECJ on Direct Taxation"

This by now traditional conference was held from November 29, 2012 until December 1, 2012 at WU in Vienna. The conference focuses on ECJ case law and presents an overview of the current case law through recent and pending cases at the ECJ. These recent and pending cases were presented and subsequently discussed by experts from the respective Member States. The results of the conference were published in a book.

### Conference "Developing a Tax Environment for Growth and Competitiveness"

From January 18 to 19, 2013, the Institute for Austrian and International Tax Law of WU with its WU Global Tax Policy Center, the Association Internationale de Droit Economique, with the support of the European Commission, organized an international conference on "Developing a Tax Environment for Growth and Competitiveness".

The conference opened a dialogue amongst decision-makers, taxpayers and other stakeholders on the possibilities of achieving more transparency and convergence of national policies in the field of taxation, and developing these generally agreed principles. The task was to deepen analysis of the different forms of taxation and their implication for crisis management and longer-term growth strategies. In contrast to tax havens, there is as of now, little common understanding on the action needed for greater international convergence of tax policies to promote inclusive and sustainable growth and to counter base erosion and profit shifting. The symposium increased the awareness of these challenges and developed a future platform for action.

### Viennese Symposium on Corporate Tax Law

On March 13, 2013, the Viennese Symposium on Corporate Tax Law was held at our university for the third time. Professors and researchers from our institute presented the results of their research on the topic "Dividenden im Konzern". The symposium offered not only scholars and students but also practitioners the chance to actively participate in discussions with our research staff. The lectures given at the symposium will also be published in a book.



## Tax Law and Accounting

On April 5 and 6 April, 2013, the “Wiener Bilanzrechtstage” were held at our university for the tenth time. This is a joint activity of our Institute and the Institutes for Taxation and Accounting and for Commercial Law at our university. 300 practitioners with an interest in academic topics accepted our invitation to attend and heard a number of very interesting lectures on the general topic “Die Personengesellschaft im Unternehmens- und Steuerrecht”.

## Wolfgang Gassner Memorial Lecture

On April 25, 2013, we held the ninth memorial lecture in honor of Prof. Wolfgang Gassner. Prof. Claus Staringer gave a presentation on „Reform der Konzernbesteuerung”. This lecture was followed by a discussion of this topic led by Prof. Werner Wiesner.

## Introduction of the Financial Transaction Tax

In cooperation between Mendel University and the Institute for Austrian and International Tax Law, a

international project workshop was held in Brno, Czech Republic. The workshop took place on 21 May 2013 and put together a group of international experts from six European Universities plus IBFD to work on the preparation of a research activity in the field of the introduction of the financial transaction tax through enhanced cooperation in the European Union. The workshop also included the interaction with DIBT collegiates.

## Conference “Tax Treaty Case Law Around the Globe”

From May 23 to May 25, 2013, the conference “Tax Treaty Case Law around the Globe” was held at the Institute for Austrian and International Tax Law, WU. The event was jointly organized by the Institute for Austrian and International Tax Law, WU and the European Tax College of Tilburg University, with the support of EY Stiftung e.V. The academics and practitioners from more than 20 countries presented the most interesting recent court cases of their domestic jurisdictions on tax treaty law. The presentations were followed by active discussions. The results of the conference will also be published in a book.

## 20th Viennese Symposium on International Tax Law

On June 14, 2013, the 20th Viennese Symposium on International Tax Law was organized by our Institute in cooperation with the Austrian Branch of the International Fiscal Association (IFA). Prof. Dr. Philip Baker (London) and the research staff of our Institute presented the results of their research on the topic “Dependent Agents as Permanent Establishments (Art 5 par 5 and 6 OECD Model Convention)”. The lectures held at the symposium will be published in a book.

## Conference “Trends and Players in Tax Policy”

This conference was held from July 4 to 6, 2013, at Rust (Burgenland), Austria. The Institute for Austrian and International Tax Law, the WU Global Tax Policy Center and the Research Council of Norway jointly organized this conference in the framework of the research project on sustainable tax governance for developing countries through global fiscal transparency, carried out under the auspices of the Norwegian Research Council. The main purpose of this conference was to assess the trends and drivers in tax reform over the last decades, the



results of the efforts made and the main changes in tax legal systems. Experts in different areas from around the world presented and analyzed all these factors based on national reports, in order to reach common conclusions about the best practices in the configuration of national tax policies and their impact in the international field, especially in the development of the global economy.

### **Conference "Arbitration in Tax Treaty Law – Providing Legal Protection and Avoiding Qualification Conflicts in the Future"**

A number of important developments have recently occurred in the field of tax arbitration. These developments inspired the University of Uppsala and the Institute for Austrian and International Tax Law, WU, Vienna in association with the Swedish IFA Branch (with the kind support of the Uppsala Center for Tax Law, a research foundation supported by Deloitte, EY, KPMG, Mannheimer Swartling, PwC and Skeppsbron Skatt) to organize a conference to not only discuss recent developments on arbitration in tax law but to also provide an overview of arbitration in related fields, drawing on experts in other fields of law. The conference was held on August 22, 2013, at Uppsala

University, all day, and met with great interest. Many tax experts from the entire world who had come to Scandinavia in late August for the IFA Conference in Copenhagen decided to attend this conference as well, and contributed to the research results of this remarkable academic project.



## **OECD Archives**

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





## Research Projects

In the academic year 2012/13, our Institute conducted various research projects that were sponsored by the Austrian Science Fund, the Jubilee Fund of the Austrian National Bank, the Jubilee Fund of the City of Vienna, the Austrian Chamber of Commerce, the Frank Stronach Institut für Sozialökonomische Gerechtigkeit, the Association of Austrian Cities, the Riksbankens Jubileumsfonds Sweden, Eurasia Pacific Uninet, the European Union (under its Seventh Framework Programme and the Lifelong Learning Jean Monnet), the Research Council of Norway and the Christian Doppler Laboratory.



- European Tax Integration through Enhanced Cooperation
- Tax and Social Security Law – Similarities and Differences
- Strengthening of the business location Vienna in the light of ECJ Case law
- International Information Exchange and Mutual Assistance in Tax Matters
- The Impact of the DTC between Austria and Slovenia on companies
- Public access and secrecy in the tax administration
- EU taxation and third countries (EUTC)
- Jean Monnet Ad personam Chair (Prof. Pasquale Pistone)
- Recent Developments in Chinese Tax Treaties in the light of recent changes in OECD and UN Model Conventions and Commentaries
- Comprehensive Legal Analysis of Chinese Tax Treaties concluded with European Countries
- DK Doctoral Program in International Business Taxation (DIBT)
- Legal Succession
- Sustainable tax governance in developing countries through global tax transparency
- Savings Taxation in a globalized World

## Jean Monnet ad Personam Chair

Since September 2010, Pasquale Pistone holds the “Jean Monnet ad Personam Chair” for European Tax Law and European Tax Policy at the Institute for Austrian and International Tax Law, which is the first (and currently still the only one) of its kind ever awarded in the field of European Tax Law.

The “Jean Monnet ad Personam Chair” is tailored to the personal achievements of the chair’s holder and was awarded as acknowledgment of excellence in academic and scientific scholarship of European studies after an international interdisciplinary selection process.

Throughout the academic year 2012/13, activities of the Jean Monnet ad Personam Chair have enhanced research done at the WU Institute for Austrian and International Tax Law on European tax law and policy, including high level seminars, conferences and the Jean Monnet Round Tables with highly qualified speakers from all over the world.



## Publications in the Academic Year 2012/2013



**Prof. Michael Lang**

- La relevancia de los idiomas auténticos en los convenios tributarios bilaterales, 10 *Enfoque Internacional* 2012, 20.
- Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek), *ecolex* 2012, 1029.
- Das Territorialitätsprinzip und seine Umsetzung im Entwurf der Richtlinie über eine Common Consolidated Corporate Tax Base (CCCTB), *StuW* 2012, 297.
- Zurechnungskonflikte im DBA-Recht: Unterschiedliche Auffassungen des österreichischen Finanzministeriums und der OECD, *IStR* 2012, 857.
- Umsatzsteuer und Doppelbesteuerung, in Achatz / Ehrke-Rabel (eds.), *Umsatzsteuer und Internationales Steuerrecht*, Linde, Vienna, 2012, 19.
- Das Alter im Steuerrecht, in *WiR* (ed.), *Das Alter im Recht*, Linde, Vienna, 2012, 181.
- Die Zuständigkeit der Länder und Gemeinden zur Erlassung allgemeiner Bestimmungen auf dem Gebiet des Abgabenrechts und von Abgabenverfahrensregelungen, *Journal für Rechtspolitik* 2012, 338.
- Die beschränkte Körperschaftsteuerpflicht der zweiten Art kraft „umfassender Befreiung“, *ÖStZ* 2012, 449.
- Tax Coordination between Regions in Austria – Role of Courts (with Lisa Pasterno), in Lang / Pistone / Schuch / Staringer (eds.), *Horizontal Tax Coordination*, IBFD Publications, Amsterdam, 2012, 81.
- Europäisches Beihilferecht und Besteuerung – am Beispiel des § 8c KStG, in Lüdicke (ed.), *Praxis und Zukunft des deutschen Internationalen Steuerrechts*, Schmidt, Cologne, 2012, 85.
- Kommentar zum DBA Österreich – Kroatien (with Karin Simader), Linde, Vienna, 2013.
- Conflicts of Income Allocation in Tax Treaty Law: The Differing Opinions of the Austrian Federal Ministry of Finance and the OECD, *Bulletin for International Taxation* 2013, 105.
- „Aggressive Steuerplanung“ – Eine Analyse der Empfehlung der Europäischen Kommission, *SWI* 2013, 62.
- The Principle of Territoriality and its Implementation in the Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB), 11 *Florida Tax Review* 2012, 305.
- The Interpretation of Tax Treaties and Authentic Languages, in Maisto / Nikolakakis / Ulmer (eds.), *Essays on Tax Treaties: A Tribute to David A. Ward*, Canadian Tax Foundation and IBFD Publications, Toronto and Amsterdam, 2013, 15.
- Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek), *ecolex* 2013, 82.
- Rechtsprechungsübersicht Verfassungsgerichtshof (with Prof. Michael Holoubek), *ecolex* 2013, 480.
- Direkte Steuern und EU-Steuerpolitik – Wo bleiben die Visionen?, *IStR* 2013, 365.
- „Tax Governance“ (Teil 1) - Die Rolle von Steuerverwaltungen in einer vernetzten Gesellschaft (with Eduard Müller / Claus Staringer / Eva Maria Schrittwieser / Marian Wakounig), *ÖStZ* 2013, 134.
- „Tax Governance“ (Teil 2) - Die Rolle von Steuerverwaltungen in einer vernetzten Gesellschaft (with Eduard Müller / Claus Staringer / Eva Maria Schrittwieser / Marian Wakounig), *ÖStZ* 2013, 156.
- Der Methodenwechsel des § 10 Abs 4 KStG (with Nadine Oberbauer), in Lang/Schuch/Staringer (eds.), *Dividenden im Konzern*, Linde, Vienna, 2013, forthcoming.
- Personengesellschaften und Doppelbesteuerungsabkommen, in Bertl / Eberhartinger / Egger / Kalss / Lang / Nowotny / Riegler / Schuch / Staringer (eds.), *Personengesellschaften im Unternehmens- und Steuerrecht* (2013), forthcoming.
- The Role of Tax Treaties in Facilitating Developments and Protecting the Tax Base (with Jeffrey Owens), *Daily Tax Report*, Bloomberg BNA, June 30, 2013, 1.
- Die Vermeidung der Doppelbesteuerung in der EU – Jüngste Initiativen der EU-Kommission, *SWI* 2013, 206.
- Her Majesty the Queen vs Peter Sommerer: Abkommensrechtliche Fragen der Zurechnung von Einkünften, in Fitzetal (eds.), *Aktuelle Fragen*, forthcoming.
- Limitation of Temporal Effects of CJEU Judgments – Mission Impossible for Governments of EU Member States, in Popelier / Verstraelen / Vanlerberghe / Vanheule (eds.), *The temporal effect of judicial decisions*, Cambridge, Intersentia, forthcoming.
- Doppelbesteuerungsabkommen und Redaktionsfehler, in Keppert (eds.), *Gedenkschrift für Karl Bruckner*, forthcoming.
- Der EuGH als Interpret von Doppelbesteuerungsabkommen, in Lüdicke et al (eds.), *Internationales Steuerrecht*, forthcoming.
- Rechtsquellen und Prinzipien des Internationalen Steuerrechts, in Achatz (ed.), *Internationales Steuerrecht*, forthcoming.
- Art 3 (2) MC OCDE, in Danon / Gutmann / Pistone / Oberson (eds.), *Commentaire du modèle de convention fiscale de l'OCDE*, forthcoming.
- Steueroasen innerhalb und außerhalb der EU, in Griller / Mueller-Graff / Schwok (eds.), *Kleine Staaten innerhalb und außerhalb der EU. Politische, ökonomische und juristische Fragen* (= Schriftenreihe von ECSA Austria, Bd. 12), forthcoming.
- Die Bedeutung der Rechtsprechung des EuGH für die Auslegung des Art 16 Abs 2 Freizügigkeitsabkommen, in Uttinger/Rentzsch/Luzi (Hrsg) *Schweizerisches und Internationales Steuerrecht*, forthcoming.





33. Jubiläumsseminar 75 Jahre International Fiscal Association (IFA): Wie werden Steuersysteme in 25 Jahren aussehen?, IStR 2013, 624.
34. Folgen der europäischen (Fiskalpakt-)Vereinbarungen über Verschuldensbremsen für die Ausgestaltung nationalen Steuerrechts in den Mitgliedstaaten, in Brandt (Hrsg) Für bessere Steuergesetze – 10 Jahre Deutscher Finanzgerichtstag, forthcoming.
35. EuGH und Verständigungsverfahren, in Blasina/Kirchmayr/Knörzer/Mayr/Unger (Hrsg) Materielles Recht und Verfahrensrecht, forthcoming.
36. Tax Law (together with Erich Schaffer), in Grabenwarter/Schauer (Hrsg) Introduction into Austrian Law, Kluwer, forthcoming.



**Prof. Claus Staringer**

1. Österreich - ein Vorbild für ein modernes internationales Konzernsteuerrecht?, JbFASr 2012.
2. Die persönliche und sachliche Abkommensberechtigung in den österreichischen DBA, in Lang/Schuch/Staringer (eds.), Die österreichische DBA-Politik 2013, 79, (together with Markus Seiler).
3. Sollen Betriebstätten wie Tochtergesellschaften besteuert werden?, in Achatz (eds.) Internationales Steuerrecht 2013, 261.
4. Das Bundesfinanzgericht - Zuständigkeiten und Aufgabenbesorgung, in Holoubek/Lang (eds.) Die Verwaltungsgerichtsbarkeit erster Instanz 2013, 69.



**Prof. Josef Schuch**

5. System und Wirkungsweise der Beteiligungsertragsbefreiung, in Lang/Schuch/Staringer (eds.), Dividenden 2013, forthcoming.
6. Personengesellschaften in Konzernstrukturen, in Bertl et al (eds.) Personengesellschaften im Unternehmens- und Steuerrecht 2013, 203.
7. Kapitalvermögen und Stiftungseingangssteuer, in Fitz et al (eds.) Festschrift Torggler 2013, forthcoming.
8. The „ordinary course of business“ test in Art 5 (6) of the OECD Model Convention, in Lang/Schuch/Staringer (eds.) Agency Permanent Establishment 2013, forthcoming (together with Felipe Vallada).

1. The dependent agent PE according to Art 5 par 5, 6 and 7 UN Model Convention (with Eline Huisman), in Lang / Pistone / Staringer / Schuch (eds.), The Dependent Agent Permanent Establishment (Art 5 par 5 and 6 OECD Model Convention), Linde, Vienna 2013, forthcoming.
2. Unternehmenserwerb und Gruppenbesteuerung (with Marion Scheuer), in Lang / Schuch / Staringer (eds.), Aktuelle Fragen des Unternehmenskaufs, Linde, Vienna 2013, forthcoming.
3. Verrechnungspreisberichtigungen und ihre Auswirkungen, in Bertl / Ebnerhartinger / Egger / Kalss / Lang / Nowotny / Schuch / Staringer (eds.), Bilanzpolitik: Grenzen-Risiken-Fehler, Linde, Vienna, 2013, 201.
4. Einkünftezurechnung im DBA-Recht und Investmentfonds (with Clemens Willvonseder), in Lang / Pistone / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, Linde, Vienna 2012, 13 ff.



**Prof. Pasquale Pistone**

1. The limits to interest deductibility: an ad hoc anti-abuse rule within the proposal for a CCTB Directive, in Lang / Pistone / Schuch / Staringer (eds.), Corporate Income Taxation in Europe: The Common Corporate Consolidated Tax Base (CCCTB) and Third Countries, E. Elgar, London, 2013, forthcoming.
2. On abuse and fraud in VAT: setting the appropriate boundaries for GAARs in the EU VAT system, in Lang / Lejeune (eds.), Improving VAT/GST - Designing a simple and fraud-proof tax system, forthcoming.
3. Dienstnehmereinkünfte in den österreichischen DBA (Art 15, 16, 18, 19 und 20 OECD MA) (with Marion Stiastry), in Lang / Schuch / Staringer (eds.), Die DBA Politik Österreichs, Linde, Vienna, 2012, forthcoming.
4. The Reaction to Tax Avoidance through Specific Anti-Avoidance Rules, in Yalti (ed.), Preventing Tax Avoidance: National and International Tax Law Measures, Beta Publications, Istanbul, 2013, forthcoming.
5. Commentaire à l'article 27 du Modèle OCDE, in Danon / Gutmann / Oberson / Pistone (eds.), Modèle de Convention fiscale OCDE concernant le revenu et la fortune, Helbing Lichtenhahn, 2012, forthcoming.
6. Commentaire à l'article 20 du Modèle OCDE, in Danon / Gutmann / Oberson / Pistone (eds.), Modèle de Convention fiscale OCDE concernant le revenu et la fortune, Helbing Lichtenhahn, 2012, forthcoming.
7. Commentaire à l'article 19 du Modèle OCDE, in Danon / Gutmann / Oberson / Pistone (eds.), Modèle de Convention fiscale OCDE concernant le revenu et la fortune, Helbing Lichtenhahn, 2012, forthcoming.





8. Commentaire à l'article 18 du Modèle OCDE, in Danon / Gutmann / Ober-son / Pistone (eds.), *Modèle de Convention fiscale OCDE concernant le revenu et la fortune*, Helbing Lichtenhahn, 2012, forthcoming.
9. Commentaire à l'article 16 du Modèle OCDE, in Danon / Gutmann / Ober-son / Pistone (eds.), *Modèle de Convention fiscale OCDE concernant le revenu et la fortune*, Helbing Lichtenhahn, 2012, forthcoming.
10. Mobility of companies in the European Union: a jigsaw of company law and tax law, case law and secondary law falling into place? (with Daniel Gérgely Szábo and Karsten Engsig Sørensen), in Dourado (ed.), *Tax Mobili-ty in Europe*, IBFD Publications, 2013, forthcoming.
11. General report (with Eleonor Kristoffersson), in Kristoffersson / Lang / Schuch / Staringer / Storck / Pistone (eds.), *Tax Secrecy and Tax Transpa-ency – The relevance of Confidentiality in Tax Law*, Peter Lang Verlag, Vien-na, forthcoming.
12. Exchange of Information and Rubik Agreements: the Perspective of an EU Academic, in *Bulletin for International Taxation* 2013, 216.
13. Italy: Beneficial Ownership as Anti-Abuse Provision in International Taxa-tion, in Lang / Pistone / Schuch / Staringer / Storck (eds.), *Beneficial Own-ership: Recent Trends*, IBFD Publications, Amsterdam, 2013, 175.
14. Italy: Beneficial ownership and the entitlement to treaty benefits Benefits in the Presence of Transparent Entities, in Lang / Pistone / Schuch / Staring-er / Storck (eds.), *Beneficial Ownership: Recent Trends*, IBFD Publications, Amsterdam, 2013, 209.
15. Geographical boundaries of tax jurisdiction, exclusive allocation of taxing powers in tax treaties and good tax governance in relations with develop-ing countries, in Brauner / Stewart (eds.), *Taxlaw and Development*, E. Elgar Publishers, Cheltenham, 2013, 267.



**Prof. Alfred Storck**

1. Cash Pooling (with Theresa Stradinger), in Lang / Schuch / Staringer (eds.), *Aktu-elle Fragen der Konzernfinanzierung*, Linde, Vienna, 2013, 207.
2. Das Poolkonzept im Bereich der Forschung und Entwicklung (with The-resa Stradinger), in Bernegger / Rosar / Rosenberger (eds.), *Handbuch der Verrechnungspreise*, Linde, Vienna, 2012, 475.
3. Konzernsteuerrecht - Erfordernisse und Hemmnisse aus der Sicht eines internationalen Konzerns – Standortvergleich Österreichs mit aus-gewählten anderen Holdingstandorten und dem CCCTB RL-Entwurf, Re-ferat beim ÖJT 2012, in *Österreichischer Juristentag (18.) Steuerrecht*, Manz Verlag, Vienna, 2013, 4–43.
4. Die Bestimmung marktüblicher Verrechnungspreise für konzerninterne Dar-lehen, Vortrag im Rahmen der Vortragsreihe: Modernisierung des Unterneh-menssteuerrechts an der Uni Göttingen, forthcoming.



**Prof. Jeffrey Owens**

1. The Role of the Enhanced Relationship in the Current Crisis, 8 *Internation-al Taxation* 4 2013, 422.
2. Myths and misconceptions about transfer pricing and multinational enter-prises, Bloomberg BNA, *Daily Tax Report*, February 11, 2013, 1.
3. The role of tax treaties in Facilitating Development and Protecting the Tax Base, Bloomberg BNA, June 30, 2013, 1.
4. Balancing the books, *Quantum Tax Magazine*, Finance in Perspective, April 2013, 36.
5. Transparency, trade and tax: a G8 action plan, *International Tax Review*, June 2013.
6. Offshore non-compliance: next steps, *Tax Journal*, September 2012.
7. Tax Administrators, Taxpayers and Their Advisors: Can the Dynamics of the Relationship Be Changed?, *Bulletin for International Taxation* 2012, 516.
8. Global Trends in Tax Systems, 68 *Tax Notes International* 1 2012, 115.
9. The effect of tax on FDI, 68 *Tax Notes International* 10 2012, 939.



**Prof. Helmut Loukota**

1. UFS Entscheidung zu Grundsatzfragen der Verrechnungspreisgestaltung, SWI 2012, 520.
2. Loukota in Philipp / Loukota / Jirousek (eds.), Internationales Steuerrecht, Loseblatts Ausgabe, 33. Ergänzungslieferung, Art 16 und 17 2012.



**Daniel W. Blum**

1. Durchgriff auf die Begünstigten nach kanadischem Steuerrecht? Federal Court of Appeal (Canada) 13.7.2012, A-188-11, 2012 FCA 207, Rs Her Majesty the Queen vs Peter Sommerer, PSR 2013, in Druck.
2. Dividendenscheinveräußerung und Beteiligungsertragsbefreiung, RdW 2013, in Druck.

3. Direkte Steuern (with Eline Huisman), in Herzig (ed.), Jahrbuch Europa-recht 2012 (2013), NWV Verlag Wien, 357-382.
4. Dividendenstripping im Konzern, in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, Linde, Vienna, 2013, forthcoming.
5. Verlustverwertung beschränkt Steuerpflichtiger in der Unternehmensgruppe, EuGH 6. 9. 2012, C-18/11, Philips Electronics UK, ecolex 2013, forthcoming.
6. Ausländische Verluste im Lichte des Unionsrecht – Die Rs A Oy und ihre Implikationen für Österreich (with Karoline Spies), SWI 2013, 213.
7. SWI Jahrestagung: Beschränkt steuerpflichtige Einkünfte eines ausländischen Gruppenmitglieds (with Eline Huisman), SWI 2013, 102.
8. Anteilstausch und Gesellschaftsteuer - richtlinienwidrige Umsetzung? (with Karoline Spies), GES 2012, 456.
9. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
10. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
11. Zweifelsfragen zur Gesellschaftsteuer beim Anteilstausch (with Karoline Spies), ÖStZ 2012, 455.



**Katharina Daxkobler**

1. Künstler und Sportler in den österreichischen DBA (Art 17 OECD-MA), in Lang / Pistone / Schuch / Staringer / Storck (eds.), Die österreichische DBA-Politik – Das „österreichische Musterabkommen“, forthcoming.
2. Bezugsrechtsübertragung bei Kapitalerhöhung zum Nominale (with Marlies Steindl), RdW 2013, 104.
3. VfGH hebt Einheitsbewertung im Rahmen der GrESt als verfassungswidrig auf (with Ina Kerschner), ecolex 2013, 173.
4. Personalgestellung von Ordensangehörigen an ausgegliederte GmbH als Betriebsgewerblicher Art, UFS 7. 3. 2012, RV/0707-G/09, ecolex 2013, 74.
5. BFH-Rechtsprechungsübersicht (Teil III) (with Meliha Hasanovic / Elisabeth Hütter / Ina Kerschner), ecolex 2013, 69.
6. Tax Governance: The Future Role of Tax Administrations in a Networking Society – Conference Report (with Sebastian Beer / Matthias Kasper / Ina Kerschner / Eduard Müller / Jeffrey Owens / Elisabeth Pamperl / César Alejandro Ruiz Jiménez / Carmel Said Formosa / Eva-Maria Schrittwieser / Marion Stiastry / Marian Wakounig), Intertax 2013, 264.
7. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.



8. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
9. Aktuelles zur Einheitsbewertung im Lichte der Rechtsprechung des VfGH (with Ina Kerschner), ÖStZ 2012, 517.
10. Vergütungen im öffentlichen Dienst nach Art 19 OECD MA – Der Vorarlberger Bewährungshelfer im DBA-Liechtenstein (with Ina Kerschner), SWI 2012, 454.
11. BFH-Rechtsprechungsübersicht (Teil II) (with Meliha Hasanovic / Elisabeth Hütter / Ina Kerschner), ecolex 2012, 1111.
12. BFH-Rechtsprechungsübersicht (Teil I) (with Meliha Hasanovic / Elisabeth Hütter / Ina Kerschner), ecolex 2012, 1016.
13. Der Vorarlberger Bewährungshelfer im DBA-Liechtenstein (with Ina Kerschner), ecolex 2012, 263.



**Dr. Kasper Dziurdz**

1. Vermeidung der Doppelbesteuerung nur bei „diskriminierungsfreiem“ Arbeitgeberbegriff?, ecolex 2013, forthcoming.
2. Article 15 of the OECD Model: The 183-Day Rule and the Meaning of “Not a Resident” in Cases of Hybrid Partnerships, Intertax 2013, forthcoming.

3. “Circularly-Linked” Rules Countering Deduction and Non-Inclusion Schemes: Some Thoughts on a Tie-Breaker Test, Bulletin for International Taxation 2013, 306.
4. Fremdfinanzierte Ausschüttungen und Einlagenrückzahlungen (with Florian Brugger), in Lang / Schuch / Staringer / Storck (eds.), Aktuelle Fragen der Konzernfinanzierung, Linde, Vienna, 2013, 107.
5. Kurzfristige Arbeitnehmerüberlassung im Internationalen Steuerrecht, Linde, Vienna, 2013.
6. Article 15 of the OECD Model: The 183-Day Rule and the Meaning of „Employer“, British Tax Review 2013, 95.
7. Article 15 of the OECD Model: The 183-Day Rule and the Meaning of „Borne by a Permanent Establishment“, Bulletin for International Taxation 2013, 122.



**Daniel Fuentes**

1. Mexico Report, Trends and players in tax policy, forthcoming.
2. Agents for an Independent Character According to Article 5 Paragraph 6 OECD Model Convention, in Lang / Pistone / Staringer / Schuch (eds.), The Dependent Agent Permanent Establishment (Art 5 par 5 and 6 OECD Model Convention), Linde, Vienna, 2013, forthcoming.



**Martina Gruber**

1. Leitende Angestellte in Deutschland, Österreich und der Schweiz (with Francesco Carelli / Rosemarie Portner), forthcoming.
2. Unternehmenskauf und Verlustvortrag, in Lang / Schuch / Staringer (eds.), Aktuelle Fragen des Unternehmenskaufs, forthcoming.
3. SWI-Jahrestagung: Auslandsverlust bei beschränkter Steuerpflicht nach § 1 Abs 4 EStG – VwGH 25.9.2012, 2008/13/0201 (with Markus Seiler), SWI 2013, forthcoming.
4. Sanierungsbedingter Forderungsverzicht, in Lang / Schuch / Staringer (eds.), Aktuelle Fragen zur Konzernfinanzierung, Linde, Vienna, 2013, 185.
5. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
6. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.





**Meliha Hasanovic**

1. Der Zeitpunkt der Veräußerung von Beteiligungen, in Lang / Schuch / Staringer (eds.), Aktuelle Fragen des Unternehmenskaufs, forthcoming.
2. Fruchtgenuss an Kapitalanteilen, in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, Linde, Vienna, 2013, forthcoming.
3. SWI-Jahrestagung: Einbringung von Anteilen an einer vermögensverwaltenden deutschen KG (with Karoline Spies), SWI 2013, forthcoming.
4. BFH-Rechtsprechungsübersicht (Teil III) (with Katharina Daxkobler / Elisabeth Hütter / Ina Kerschner), ecoloex 2013, 69.
5. SWI-Jahrestagung: (Teil-)Betriebsübertragung aus einem Nicht-DBA-Land (with Karoline Spies), SWI 2013, 171.
6. BFH-Rechtsprechungsübersicht (Teil II) (with Katharina Daxkobler / Elisabeth Hütter / Ina Kerschner), ecoloex 2012, 1111.
7. BFH-Rechtsprechungsübersicht (Teil I) (with Katharina Daxkobler / Elisabeth Hütter / Ina Kerschner), ecoloex 2012, 1016.



**Dr. Daniela Hohenwarter-Mayr**

1. Haftung im Abgabenrecht, in Studiengesellschaft für Wirtschaft und Recht (ed.), Haftung im Wirtschaftsrecht, Linde, Vienna, 2013, 117.
2. The Merger Directive (with Matthias Hofstätter), in Lang / Pistone / Schuch / Staringer (eds.), Introduction to European Tax Law on Direct Taxation, 3rd edition, Linde, 2013, 151.
3. Die Rs Philips Electronics: Wende in der Verlustverwertung beschränkt Steuerpflichtiger, GeS 2012, 505.



**Eline Huisman**

1. Direkte Steuern (with Daniel W. Blum), in Herzig (ed.), Jahrbuch Europarecht 2012, NWV Verlag, Vienna, 2013, 357.
2. The dependent agent PE according to Art 5 par 5, 6 and 7 UN Model Convention (with Prof. Josef Schuch), in Lang / Pistone / Staringer / Schuch (eds.), The Dependent Agent Permanent Establishment (Art 5 par 5 and 6 OECD Model Convention), Linde, Vienna 2013, forthcoming.
3. SWI Jahrestagung: Beschränkt steuerpflichtige Einkünfte eines ausländischen Gruppenmitglieds (with Daniel W. Blum), SWI 2013, 102.
4. SWI Jahrestagung: Anleihezinsen bei Wohnsitzverlegung nach Deutschland (with Nadine Oberbauer), SWI 2013, 59.
5. Levy & Sebbag: The ECJ Has Once Again Been Asked to Deliver Its Opinion on Juridical Double Taxation in the Internal Market (with Katharina Daxkobler), European Taxation 2013, forthcoming.



**Ina Kerschner**

1. Amtshilfe in den österreichischen Doppelbesteuerungsabkommen (Art 26 und 27 OECD-MA) (with Oliver-Christoph Günther), in Lang/Schuch/Staringer (eds.), Die österreichische DBA-Politik – Das „österreichische Musterabkommen) 2013, 366.
2. Wer nicht realisiert zur rechten Zeit... , ecolex 2013, 567.
3. Da fiel er aus allen Wolken... - Felix Baumgartner und die Sportlerpauschalierungsverordnung (with Katharina Daxkobler), SWK 2013, forthcoming.
4. SWI Jahrestagung: Zwischenschaltung einer karibischen Basisgesellschaft durch eine Privatstiftung (with Marlies Steindl), SWI 2013, 254.
5. SWI Jahrestagung: Übertragungsrechte an deutschen Sportveranstaltungen (with Marlies Steindl), SWI 2013, 301.
6. Vergütungen für Fernsehübertragungsrechte nach dem DBA-Deutschland (gemeinsam mit Marlies Steindl), ecolex 2013, 174.
7. The Experience with Advance Pricing Agreements (with Marion Stiastry), Intertax 2013, forthcoming.
8. Der Zeitpunkt der Dividendenrealisation, SWK 2013, 823.
9. Vergütungen für Fernsehübertragungsrechte nach dem DBA-Deutschland (with Marlies Steindl), ecolex 2013, 174.
10. VfGH hebt Einheitsbewertung im Rahmen der GrEStals verfassungswidrig auf (with Katharina Daxkobler), ecolex 2013, 173.

11. BFH-Rechtsprechungsübersicht (Teil III) (with Katharina Daxkobler / Meliha Hasanovic / Elisabeth Hütter), ecolex 2013, 69.
12. Tax Governance - The Future Role of Tax Administration in a Networking Society – Conference Report (with Sebastian Beer / Katharina Daxkobler / Matthias Kasper / Eduard Müller / Jeffrey Owens / Elisabeth Pamperl / César Alejandro Ruiz Jiménez / Carmel Said Formosa / Eva-Maria Schrittwieser / Marion Stiastry / Marian Wakounig), Intertax 2013, 264.
13. Thermenbesuche als außergewöhnliche Belastung? ecolex 2012, 1118.
14. BFH-Rechtsprechungsübersicht (Teil II) (with Katharina Daxkobler / Meliha Hasanovic / Elisabeth Hütter), ecolex 2012, 1111.
15. BFH-Rechtsprechungsübersicht (Teil I) (with Katharina Daxkobler / Meliha Hasanovic / Elisabeth Hütter), ecolex 2012, 1016.
16. Digitalkamera einer Gemeinderätin ist nicht abzugsfähig, ecolex 2012, 820.
17. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
18. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
19. Aktuelles zur Einheitsbewertung im Lichte der Rechtsprechung des VfGH (with Katharina Daxkobler), ÖStZ 2012, 517.



**Dr. Christoph Marchgraber**

1. Neuerungen bei der Wiederaufnahme des Verfahrens durch das Finanzverwaltungsgerichtsbarkeitsgesetz 2012 (with Erik Pinetz), FJ 2013, forthcoming.
2. Die Bindungswirkung verwaltungsgerichtlicher Entscheidungen im Abgabenverfahren, UFSJournal 2013, forthcoming.
3. Veräußerung und Erwerb internationaler Schachtelbeteiligungen, in Lang / Schuch / Staringer / Storck (eds.), Aktuelle Fragen des Unternehmenskaufs, forthcoming.
4. Dividendenbesteuerung und internationale Steuerarbitrage (§ 10 Abs 7 KStG), in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, Linde, Vienna, 2013, forthcoming.
5. Fremdfinanzierter Beteiligungserwerb, in Lang / Schuch / Staringer / Storck (eds.), Aktuelle Fragen der Konzernfinanzierung, Linde, Vienna, 2013, 133.
6. Verfassungskonformität der Option zur Steuerwirksamkeit internationaler Schachtelbeteiligungen, ecolex 2013, 171.
7. Umgekehrte Maßgeblichkeit bei einer Änderung des Geschäftsjahres einer Kapitalgesellschaft?, RWZ 2013, 110.
8. Einkünftezurechnung im DBA-Recht und Gruppenbesteuerung, in Lang / Schuch / Staringer (eds.), Einkünftezurechnung im Internationalen Steuerrecht, Linde, Vienna, 2012, 201.



9. (KESt-)Zweifelsfragen bei Depotentnahmen und -übertragungen, RdW 2012, 366.
10. Übertragung stiller Reserven und Unionsrecht, SWI 2012, 361.
11. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
12. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
13. Firmenwertabschreibung in der Unternehmensgruppe und Beteiligungszuschreibung, ÖStZ 2012, 269.
14. Die Zuschreibung von Beteiligungen an Kapitalgesellschaften, LexisNexis, Vienna 2013.
15. Schuldzinsenabzug beim Verkauf fremdfinanzierter Immobilien, ÖStZ 2013, forthcoming.
16. Substanzwertverluste von Beteiligungen im Spannungsfeld von Abwertungs- und Abzugsverböten, ecolex 2013, 565.



**Nadine Oberbauer**

1. Der Methodenwechsel des § 10 Abs 4 KStG (with Prof. Michael Lang), in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, Linde, Vienna, 2013, forthcoming.
2. The dependent agent PE and the exception for auxiliary and other activities according to Art 5 par 4 OECD Model Convention, in Lang / Pistone / Staringer / Schuch (eds.), The Dependent Agent Permanent Establishment (Art 5 par 5 and 6 OECD Model Convention), Linde, Vienna 2013, forthcoming.
3. SWI-Jahrestagung: Anleihezinsen bei Wohnsitzverlegung nach Deutschland (with Eline Huisman), SWI 2013, 59.
4. Beratungsleistungen eines Privatstiftungsvorstandsmitglieds, ecolex 2012, 1023.



**Elisabeth Pamperl**

1. Auswirkungen einer Verpflichtung zur Weiterleitung passiver Einkünfte auf eine DBA-rechtliche Quellensteuerreduktion?, SWI 2013, forthcoming.
2. Vergütungen ausländischer Aufsichtsratsmitglieder österreichischer Kapitalgesellschaften außerhalb von Art. 16 OECD-MA (with Marlies Steindl), SWI 2013, 335.
3. Die phasengleiche Aktivierung von Beteiligungserträgen im Konzern, in Lang / Schuch / Staringer (eds.), Dividenden im Konzern, Linde, Vienna, 2013, forthcoming.
4. Umsatzsteuerliche Behandlung des Betriebs einer Fotovoltaikanlage auf dem Prüfstand des Unionsrechts, ecolex 2013, forthcoming.
5. Die Methoden zur Vermeidung der Doppelbesteuerung in den österreichischen Doppelbesteuerungsabkommen (Art 23 OECD-MA), in Lang / Schuch / Staringer / Pistone (eds.), Die österreichische DBA-Politik – Das österreichische Musterabkommen, Linde, Vienna, 2013, 305.
6. SWI-Jahrestagung: Grenzüberschreitende Gewinnverschiebung durch Verlagerung von „Marketing Intangibles“ in eine ausländische Betriebsstätte, SWI 2013, 203.
7. Keine Gesellschaftsteuerpflicht bei unverzinsten unbaren Entnahmen vor deren Fälligkeit, ecolex 2013, 181.





8. Tax Governance: The Future Role of Tax Administrations in a Networking Society – Conference Paper (with Sebastian Beer / Katharina Daxkobler / Matthias Kasper / Ina Kerschner / Eduard Müller / Jeffrey Owens / César Alejandro Ruiz Jiménez / Carmel Said Formosa / Eva-Maria Schrittwieser / Marion Stiastry / Marian Wakounig), Intertax 2013, 264.
9. Zufluss einer erfolgsabhängigen Vergütung eines beherrschenden Gesellschafter Geschäftsführers, ecolex 2012, 825.
10. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Markus Seiler / Karin Simader / Karoline Spies / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
11. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Markus Seiler / Karin Simader / Karoline Spies / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.



**Raffaele Petrucci**

1. Transfer Pricing and EU Law: the Effects of SGI on Thin Cap GLO, *Diritto e pratica tributaria internazionale* 2013, 77.



**Sebastian Pfeiffer**

1. Die Abgrenzung zwischen Dividende und Veräußerungserlös, in Lang / Schuch / Staringer (eds.), *Dividenden im Konzern*, Linde, Vienna, 2013, forthcoming.
2. Passive Einkünfte in der österreichischen DBA-Politik, in Lang / Schuch / Staringer (eds.), *DBA Politik Österreich*, forthcoming.



**Erik Pinetz**

1. Die Verwertbarkeit von ausländischen Verlustvorträgen bei der EU-Importverschmelzung (with Erich Schaffer), *ecolex* 2013, forthcoming.
2. Übergang von Verlustvorträgen bei Umgründungen in der Unternehmensgruppe (with Erich Schaffer), *ÖStZ* 2013, 80.
3. Einzelrückstellungen für Gewährleistungsfälle, UFS 14.11.2012 RV/0817-L/09, *ecolex* 2013, 376.
4. Auflösung der Gruppe durch Verschmelzung innerhalb der Mindestbestandsdauer, VwGH 18.10.2012, 2009/15/0214, *ecolex* 2013, 375.
5. Confusio eines Fruchtgenussrechts bei der Verschmelzung, VwGH 28.6.2012, 2008/15/0228, *ecolex* 2013, 227.
6. Haftung des Geschäftsführers für Abgabenschulden gemäß § 9 BAO - UFS 31.10.2012, RV/0411-W/12, *ecolex* 2013, 179.
7. Darlehensforderung als (notwendiges) Betriebsvermögen?, UFS 20.9.2012, RV/0316-G/12, *ecolex* 2013, 73.
8. Auswirkung der umgründungssteuerlichen Rückwirkung auf die Stellung als Mitunternehmer gem § 23 Z 2 EStG, VwGH 28. 6. 2012, 2009/15/0106, *ecolex* 2012, 1115.
9. Avalprovision steuerpflichtig gem § 29 Z 3 EStG, UFS 20.8.2012, RV/0487-S/11, *ecolex* 2012, 1023.





**César Alejandro Ruiz Jiménez**

1. El Principio Pro Homine en el Sistema Jurídico Mexicano (with Ruiz Mathias), in Garcia Villegas (ed.), El Control de Convencionalidad y las Cortes Nacionales. La Perspectiva de los Jueces Mexicanos, Porrúa, México, 2013, 121.
2. Tax Governance: The Future Role of Tax Administrations in a Networking Society – Conference Paper (with Sebastian Beer / Katharina Daxkobler / Matthias Kasper / Ina Kerschner / Eduard Müller / Jeffrey Owens / Elisabeth Pamperl / Carmel Said Formosa / Eva-Maria Schrittwieser / Marion Stiastry / Marian Wakounig), Intertax 2013, 264.
3. Habitual Exercise of Authority to Conclude Contracts (with Dr. Pasquale Pistone) in Lang/Pistone/Staringer/Schuch (eds.) The Dependent Agent Permanent Establishment (Art. 5 par 5 and 6 OECD Model Convention), Linde Vienna 2013, forthcoming.
4. "The application of Article 12 to Income derived by the lease of Industrial, Commercial and Scientific Equipment: A Mexican Perspective", in Tax Treaty Case Law around the Globe 2013, Linde Vienna 2013, forthcoming.
5. La Nueva Dimensión del Derecho al Debido Proceso en el Contexto Tributario (with Ruiz Matias), in Justicia Tributaria y Derechos Humanos, Porrúa, México 2013, forthcoming.



**Erich Schaffer**

1. Die Verwertbarkeit von ausländischen Verlustvorträgen bei der EU-Importverschmelzung (with Erik Pinetz), ecolex 2013, forthcoming.
2. Zinsen für fremdfinanzierte rückwirkende Entnahmen beim Zusammenschluss nicht abzugsfähig, ecolex 2013, 180.
3. Übergang von Verlustvorträgen bei Umgründungen in der Unternehmensgruppe (with Erik Pinetz), ÖStZ 2013, 80.
4. Vorlage des Evidenzkontos keine materiellrechtliche Voraussetzung für das Vorliegen einer steuerneutralen Einlagenrückzahlung, ecolex 2012, 824.
5. Feststellungsbescheide auf gleicher Bescheidstufe nicht grundlagenähnlich gem § 295 Abs 3 BAO, ecolex 2012, 518.



**Markus Seiler**

1. SWI-Jahrestagung: Auslandsverlust bei beschränkter Steuerpflicht nach § 1 Abs 4 EStG – VwGH 25.9.2012, 2008/13/0201 (with Martina Gruber), SWI 2013, forthcoming
2. EuGH zur Bedeutung von Vertragsbestimmungen bei rein künstlichen Gestaltungen im Bereich der Umsatzsteuer, Ecolex 2013, forthcoming
3. Exit taxation arising from a capital gain due to a deemed disposal of shares, Bulletin for International Taxation 2013, forthcoming.
4. Persönliche und sachliche Abkommensberechtigung in den österreichischen DBA (Art 1, 2, 4 OECD-MA) (with Prof. Claus Staringer), in Lang/Schuch/Staringer (eds.), DBA Politik Österreich, forthcoming.
5. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
6. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.





**Karoline Spies**

1. Gesellschaftsteuer auf die Übernahme eines einzelnen Aufwands durch den Gesellschafter (with Karl Hannes Stückler), ÖStZ 2013, 204.
2. SWI-Jahrestagung: Einbringung von Anteilen an einer vermögensverwaltenden deutschen Personengesellschaft (with Meliha Hasanovic), SWI 2013, forthcoming.
3. Ausländische Verluste im Lichte des Unionsrechts - Die Rs AOy und ihre Implikationen für Österreich (with Daniel W. Blum), SWI 2013, 213.
4. SWI-Jahrestagung: (Teil-)Betriebseinbringung aus einem Nicht-DBA-Land (with Meliha Hasanovic), SWI 2013, 171.
5. EuGH: Vorsteuererstattungsverfahren trotz fester Niederlassung im Inland, ecoloX 2013, 279.
6. EuGH: Lieferung von Waren im Zolllager umsatzsteuerpflichtig, ecoloX 2013, 176.
7. The Directives on Mutual Assistance in the Assessment and in the Recovery of Tax Claims in the Field of Direct Taxation (with Michael Schilcher), in Lang et al (eds.), Introduction to European Tax Law in Direct Taxation, 3rd edition, Linde, Vienna, 2012, 207.
8. EuGH zeigt Grenzen des Fremdvergleichs für umsatzsteuerliche Zwecke auf, ecoloX 2012, 728.
9. Influence of International Mutual Assistance on EU Tax Law, Intertax 2012, 518.
10. Anteilstausch und Gesellschaftsteuer - richtlinienwidrige Umsetzung? (with Daniel W. Blum), GES 2012, 456.
11. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph



**Marlies Steindl**

- Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.
12. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Marlies Steindl / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
13. Zweifelsfragen zur Gesellschaftsteuer beim Anteilstausch (with Daniel W. Blum), ÖStZ 2012, 455.

1. Vergütungen ausländischer Aufsichtsratsmitglieder österreichischer Kapitalgesellschaften außerhalb von Art 16 OECD-MA (with Elisabeth Pamperl), SWI 2013, 335.
2. Reflections on the Service PE concept in DTT between Austria and the Czech Republic (with Danuse Nerudova), Intertax 2013, forthcoming.
3. SWI Jahrestagung: Zwischenschaltung einer karibischen Basisgesellschaft durch eine Privatstiftung (with Ina Kerschner), SWI 2013, 254.
4. SWI Jahrestagung: Übertragungsrechte an deutschen Sportveranstaltungen (with Ina Kerschner), SWI 2013, 301.
5. Bezugsrechtsübertragung bei Kapitalerhöhung zum Nominale (with Katharina Daxkobler), RdW 2013, 104.
6. Vergütungen für Fernsehübertragungsrechte nach dem DBA-Deutschland (with Ina Kerschner), ecoloX 2013, 174.

7. Tax Treaty Policy on Article 9 OECD Model Scrutinized (with Veronika Solilová), Bulletin for International Taxation 2013, 128.
8. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 568.
9. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marion Stiastry / Theresa Stradinger), ÖStZ 2012, 605.







**Marion Stiastry**

1. The Experience with Advance Pricing Agreements (with Ina Kerschner), Intertax, forthcoming.
2. Dienstnehmereinkünfte in den österreichischen DBA (Art 15, 16, 18, 19 und 20 OECD-MA) (with Prof. Pasquale Pistone), in Lang/Schuch/Staringer (eds.), Die österreichische DBA-Politik, forthcoming.
3. SWI-Jahrestagung: Verkauf der Anteile einer inländischen Immobilien-GmbH durch eine ungarische Personengesellschaft mit deutschen Gesellschaftern (with Theresa Stradinger), SWI 2013, 18.
4. Tax Governance - The Future Role of Tax Administration in a Networking Society – Conference Paper (with Sebastian Beer / Katharina Daxkobler / Matthias Kasper / Eduard Müller / Jeffrey Owens / Elisabeth Pamperl / César Alejandro Ruiz Jiménez / Carmel Said Formosa / Eva-Maria Schrittwieser / Marian Wakounig), 41 Intertax 4, 2013, 264.
5. Tagungsbericht zum IFA-Kongress 2012 in Boston (Part II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Theresa Stradinger), ÖStZ 2012, 605.
6. Tagungsbericht zum IFA-Kongress 2012 in Boston (Part I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Theresa Stradinger), ÖStZ 2012, 568.



**Dr. Theresa Stradinger**

1. Verdeckte Gewinnausschüttung: Sperrwirkung von Art 6 Abs 1 DBA Deutschland-Niederlande gegenüber Sonderbedingungen bei beherrschenden Gesellschaftern – Gewinnabgrenzung, forthcoming.
2. Cash Pooling (with Prof. Dr. Alfred Storck), in Lang/Schuch/Staringer (eds.) Aktuelle Fragen zur Konzernfinanzierung, Linde, Vienna, 2013, 207.
3. SWI-Jahrestagung: Verkauf der Anteile einer inländischen Immobilien-GmbH durch eine ungarische Personengesellschaft mit deutschen Gesellschaftern (with Marion Stiastry), SWI 2013, 18.
4. Verrechnungspreiskorrektur bei einer inländischen Vertriebsgesellschaft – Verrechnungspreisanalyse mittels Datenbanken, ecolex 2013, 117.
5. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil II) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry), ÖStZ 2012, 605.
6. Tagungsbericht zum IFA-Kongress 2012 in Boston (Teil I) (with Daniel W. Blum / Katharina Daxkobler / Martina Gruber / Ina Kerschner / Christoph Marchgraber / Elisabeth Pamperl / Markus Seiler / Karin Simader / Karoline Spies / Marlies Steindl / Marion Stiastry), ÖStZ 2012, 568.



**Elena Variychuk**

1. VAT Treaties: Example of the Russian Federation (with Thomas Ecker), forthcoming.





## Doctoral Studies

Only a few doctoral candidates are admitted to our Institute each year. It usually takes these candidates two to four years to complete their doctoral theses. In the academic year 2012/13, seven doctoral theses were approved at our Institute.

### Recently approved doctoral theses:

- Dr. Veronika Daurer: Tax treaties and developing countries – An analysis of the impact of the UN Model on the tax treaty network of East African least developed countries
- Dr. Vanessa Englmaier: Agreement with Switzerland on the Free Movement of Persons – Direct Taxation and Relevant ECJ Case Law
- Dr. Christoph Marchgraber: Die Zuschreibung von Beteiligungen an Kapitalgesellschaften
- Dr. Lisa Paterno: Rechtsschutz bei abgabenrechtlicher Beihilfegewährung
- Dr. Karin Simader: Withholding Taxes and the Fundamental Freedoms
- Dr. Theresa Stradinger: Kostenverteilungsverträge im Bereich der Forschung und Entwicklung im Konzernverbund
- Dr. Elisabeth Titz: Das Bilanzsteuerrecht in Gegenwart und Zukunft

## Academic Awards

We are very proud that members of our Institute received academic awards in the academic year 2012/13: Dr. Kasper Dziurdz and Dr. Karin Simader received the Wolfgang Gassner Wissenschaftspreis and the European Academic Tax Thesis Award 2013 for their doctoral theses. Moreover Dr. Kasper Dziurdz received the Deloitte Award 2012 and the Leopold Kunschak-Wissenschaftspreis. Dr. Karin Simader received the Walther Kastner-Preis 2013. Dr. Florian Brugger received the Stephan Koren-Preis for the doctoral thesis „Einnahmenrealisation im außerbetrieblichen Bereich“. Daniel Blum and Marlies Steindl received the „Stipendienpreis des Interessensverbands für Anleger 2012 (IVA) Anlegerschutz, Corporate Governance, Kapitalmarkt Österreich“ for the article „Die steuerliche Behandlung des Bezugsrechtsveräußerung“, published by „Recht der Wirtschaft“.

## Tax Lunch Talks

In the academic year of 2012/13, we again organized „Tax Lunch Talks“. These events aim at encouraging interaction and cooperation between the research staff and guest researchers of the Institute and the LL.M. students. These regular meetings begin with a short lecture by an LL.M. student on recent developments in

tax law in his or her home country. This talk is followed by a small lunch reception, so that the LL.M. students and the researchers have an opportunity to get in touch with one another on a more informal basis. This format – combining a professional and a social event at lunch time – was highly appreciated by researchers and LL.M. students alike and, will be continued in the future.

### Speakers and Topics of the Tax Lunch Talks

- Herbert F. Maier: „The new regime on the taxation of capital gains derived from immovable property from an international tax point of view“
- Jewelle Y. Lao: „Overview and Updates on the Philippine Taxation System“
- Michael Joosen, Jean-Philippe Van West: „Notional Interest Deduction: an innovative Belgian tax incentive?“
- Sudhansu Parida, Avinash Gupta: „Recent Controversies in Indian Tax Law“
- Filipe Carra Richter: „Brazilian CFC rules and the recent interpretation given by the Brazilian Supreme Court“



## Round Tables

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

At the Institute for Austrian and International Tax Law we are in the fortunate position that we can also discuss our ideas with visiting professors and guest researchers from all around the world. Furthermore, our guests generally use the opportunity as well to present a paper at a Round Table. In this way one can learn not only about foreign tax systems but also about the different ways of dealing and opinions on how to deal with international tax issues.

## Incoming Foreign Researchers

High-level research is only possible if close links to the international scientific community are established. The Institute for Austrian and International Tax Law therefore tries to invite as many excellent foreign researchers as possible to cooperate with us on our research projects. In our regular program we had six visiting professors from abroad in the academic year 2012/2013, in our LL.M. program in International Tax Law about 40 during the entire academic year. Furthermore, in the academic year 2012/13, we are very proud that we could host 30 guest researchers from 17 different countries, who stayed in total for 133 months at our Institute. Many of our guests were granted a fellowship for their research period or could participate in a funded exchange program. We were particularly happy and proud to host an awardee of the prestigious "Uckmar Scholarship" this year, for the first time. 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.







#### ERNST MACH WORLDWIDE scholarship 2012/13

- CALLEJA BORG Jeanette, Malta, Research in the area of cross-border group loss relief in the EU.
- ZHU Xiaodan, China, Relief of Double Taxation under Triangular Cases
- KOSTOHRZY Jiri, Czech Republic, Behavioural effects of Effective Tax Rates
- DANKO Zsófia, Hungary, Abusive factor reallocation under formulary apportionment method applied in the CCCTB regime
- KOLOMANSKI Lukasz, Poland, Taxation of collective investment vehicles in the system of international and european law
- BALCO Tomas, Kazakhstan, Common Consolidated Corporate Tax Base – CCCTB and implications for the countries in the CIS and Central Asia
- GADZO Stjepan, Croatia, The impact of CCCTB Directive on harmonization of company taxation in the EU

#### Researchers on other funds

- CHENG Dan, China, The individual income tax treaty
- CAO Runqing (Rachel), China, Research on Tax of Indirect Transfer of Shares
- CHEN Ruoyi (Zoe), China, The OECD approaches of attributing profits to permanent establishments for reference –Taking multinational financial institutions for example
- APOSTOLIDOU Eleni, Cyprus, The fiscal aspects of the adoption of a Federal Constitution in Cyprus
- MARULLO Ferdinando, Italy, The use of arbitration as a way to solve international transfer pricing disputes
- ZOU Sainan, China, On E-commerce Tax Law Problems: The Issues and Legislative Responses in China, from a Comparative Perspective
- SUZUKI Yuya, Japan, Analyzing the effect of EC Law on non-member countries in the field of tax law
- PODOLSKAYA Yana, Russland, Steuerliche Off-shore-Regime
- ASSILOVA Meruyert, Kazakhstan, Attribution of Profits to Permanent Establishments
- SHUKLA Gaurav, India, Improper use of Tax Treaties – A Lego-Economic Analysis

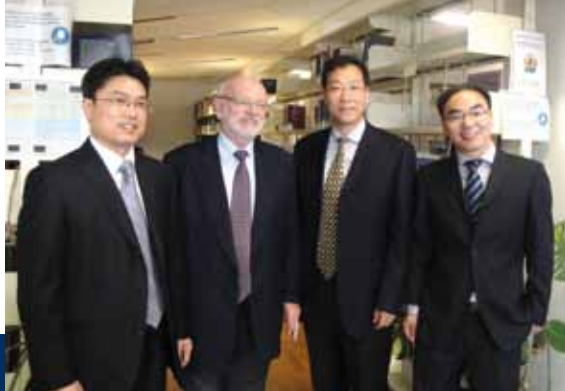
- VILLAR EZCURRA Marta, Spain, Studies in the development of taxation strategies of the energy industry and in the field of State incentives in the European Union. Current research project on the energy sector tax incentives and State aids
- WEGENER JESSEN Pernille, Denmark, Eco-Taxation and State Aid
- BECKER Johannes, Germany, Bestimmung und Korrektur von Verrechnungspreisen bei der Verlagerung immaterieller Wirtschaftsgüter
- PITRONE Federica, Italy, Environmental taxation. (Uckmar research scholar)
- LASINSKI-SULECKI Krzysztof, Poland, Unjust Enrichment in European Union Tax Law. In Search of Balance Between the Views of the Court of Justice, the General Principles of EU Law and the Constitutional Principles of EU Member States
- MENEZES PEREIRA Fernanda, Brazil, The International Double Taxation of Income derived from Services
- PETRIGNANI Beatrice, Italy, The transnational transfer of tax residence: with a particular focus on the transfer of the registered office. Comparative study of different legal discipline and examination the case law of the European Court of Justice.
- VINCENZI Silvia, Italy, The taxation of Permanent Establishments: Italian and international perspectives"
- ROSSAT Charlotte, Switzerland, Both the situations of emigration and immigration of companies (from/to Switzerland). The purpose of this research is to study the consequences deriving from these transfers regarding direct taxes, stamp duty and withholding tax. This topic especially raises questions about EU Law (freedom of establishment, the concept of „exit tax“, e.g.) and Treaty Law (OECD Model Convention)
- MORENO GONZÁLEZ Saturnina, Spain, Taxation of Royalties in international tax law and EU Law on State aid and tax incentives.
- GARCÍA ANTÓN Ricardo, Spain, The Preliminary Reference Procedure within the Field of Taxation
- FERREIRA DE ALMEIDA Carlos Otávio, Brazil, Exchange of information: Brazilian perspectives on tax secrecy considering international cooperation

## Ernst Mach Grants

The Austrian agency for international mobility and cooperation in education, science and research (OeAD-GmbH) and the Centre for International Cooperation & Mobility (ICM) on behalf of and financed by the Austrian Federal Ministry of Science and Research (BMWF) awarded Ernst Mach Worldwide Grants to graduates from all countries for a research period (one to nine months) in Austria. Since October 2010, the Institute for Austrian and International Tax Law is regularly hosting Ernst Mach Fellows. They are doing research in international tax law and are involved in our conferences, as well as discussing their research projects with us.

## Outgoing Researchers

Prof. Michael Lang gave lectures at the University of Antwerp, University of Sao Paulo, Queen Mary (University of London), Copenhagen Business School (CBS). Moreover, Prof. Michael Lang held speeches at the International Tax Conference of Monash University (Prato), International Tax Symposium in Honor of Hugh Ault (Boston), at the Annual Conference of the German Tax Judges, at the Conference "Tax and Development" in London, at the conference "Tax Harmonization in Europe" in Osnabrück and at the Symposium on "Tax Arbitration" in Uppsala.



Prof. Pasquale Pistone gave lectures at the Universities of Barcelona (Spain), Ekaterinburg (Russia), Lisbon (IFA and UL, Portugal), Luxembourg (Luxembourg), Milan (Italy), Neuchatel (Switzerland), Oslo (Norway), Palermo (Italy), Valencia (Spain), as well as at the Colombian Institute for Tax Law in Bogota (Colombia) and at the Comité Europe in Marseille (France). Furthermore, he was speaker at international conferences in Ekaterinburg (Russia), Istanbul (Turkey), Lausanne (Switzerland), Lisbon (Portugal), Lund (Sweden), Madrid (Spain), Malta (Malta), Moscow (Russia), Naples (Italy), Prato (Italy), Zug (Switzerland).

### Visiting Professor

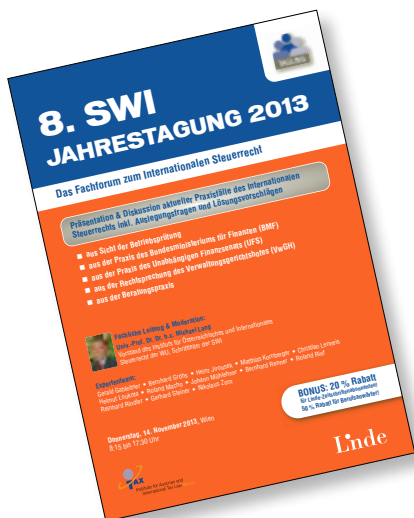
Prof. Michael Lang was Visiting Professor at Georgetown University Center of Law in January 2013.

Prof. Pasquale Pistone was Visiting Professor at the University of Florida (US) in January-February 2013.

Young scholars from the Institute are also enabled to visit academic institutions in the area of tax law all over the world. During the last year, research and teaching associates have visited universities, Munich (Germany), Melbourne (Australia), Cape Town (South Africa) and the OECD in Paris (France). The numerous visits of foreign academic institutions provide a unique opportunity for young academics to establish and enhance contacts within the international scientific community. Furthermore, the international research environment of the Institute for Austrian and International Tax Law is strengthened.

These research stays were mainly funded by the European Commission (International Research Staff Exchange Scheme – IRSES 2010 and IRSES 2011) and by the Max-Planck-Gesellschaft.

Period	Research Associate	Visited Institution
09/2013	Marlies Steindl	Monash University, Melbourne, Australia
09/2013	Marion Stiastry	Monash University, Melbourne, Australia
08-10/2013	Daniel W. Blum	Max-Planck Gesellschaft, Munich, Germany
01-02/2013	Katharina Daxkobler	Capetown University, Capetown, South Africa
01-03/2013	Eline Huisman	Capetown University, Capetown, South Africa
01-03/2013	Markus Seiler	Capetown University, Capetown, South Africa





## Teaching in China

In autumn 2012, two Viennese delegations gave lectures in Beijing. The lectures were integrated into the curriculum of the PKU Tax Law Center / CUFÉ and were therefore primarily attended by bachelor and master students. However, the lectures were also open to practitioners and other people interested in the subject. The first lectures took place in October, lasted four days and focused on an introduction into tax treaty law. The Austrian team consisted of Martina Gruber and Daniel Fuentes. The aim of the first lectures was to give a comprehensive overview of the functioning of the OECD Model Tax Convention and to analyze the most relevant issues in the field of international taxation using case-studies.

The second course by Oliver-Christoph Günther took place one month later, was based on the introductory lecture and covered special issues on tax treaty law, e.g. recent case law from around the world, recent OECD developments with regard to income and capital taxes as well as the UN Model Convention 2011. During this two-day course, the students, academics and professionals discussed intensively not only the tax issues raised by the lecturer from a global tax perspective, but also specific

tax issues arising from the investment flows between China and Europe. Moreover, Oliver-Christoph Günther participated in the “Inaugural Conference of Chinese Tax and Policy” in Guangzhou, organized by the University of Sydney, the Monash University and the Xiamen University.

## Teaching in Uruguay

Daniel Fuentes was visiting lecturer at the ORT University in Montevideo Uruguay. The course took place from February 25 to March 1, 2013 and was part of the curriculum of the Master in Tax Law offered by ORT University. The aim of those lectures was to give a comprehensive overview of the functioning of the OECD Model Tax Convention and analyze the most important double tax conventions by discussion and solving case studies.

## Involvement in International Academic Institutions

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

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

Prof. Pasquale Pistone is the Academic Chairman of the International Bureau of Fiscal Documentation (IBFD), member of the Permanent Scientific Committee (PSC) of IFA, member of the executive board of the European Association of Tax Law Professors (EATLP), a founding member of GREIT (Group of Research on European International Tax Law), a member of the CFE (Confédération Fiscale Européenne) Task Force on Direct Taxation and of the Junge Kurie of the Austrian Academy of Sciences.





# Disseminating our knowledge

## Book Series, Tax Journals

In the academic year 2012/2013, many books were written or edited by the professors of our Institute, most of which were published by the IBFD, Linde, Edward Elgar Publishing, LexisNexis, and Peter Lang GmbH publishing houses. Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer are editors of the "Series on Austrian Tax Law", originally founded by Prof. Gerold Stoll. Prof. Michael Lang is the editor of "Series on International Taxation" presently comprising 78 volumes; he also continued to be the editor of "SWI" (Steuer und Wirtschaft International), a tax journal specializing in international tax law which he founded 23 years ago. Prof. Josef Schuch is also one of the editors of *ecolex*, a journal on business law and tax law. Prof. Pasquale Pistone is member of the editorial board of *Intertax* and of *Diritto e Pratica Tributaria Internazionale*. Furthermore, he is also a member of the scientific board of the *Revista de direito tributario atual* (Brazil) and *Revista de Finanças Públicas e Direito Fiscal* (Portugal). Moreover, Prof. Michael Lang and Prof. Pasquale Pistone are among the members of the scientific board of the *Russian Yearbook on International Tax Law*. Prof. Michael Lang and Prof. Pasquale Pistone are members of the board of editors of the *World Tax Journal*. Prof. Michael Lang is also editor-in-chief of the *Bulletin for International Taxation* and one of the editors of *Kluwers' Series in European Tax Law*.

## Staying in touch with students, graduates and other practitioners

It is extremely important for us to stay in touch with our students, graduates and other practitioners. Ten years ago, we started to build up a database on our students, in order to give them as much information as possible, and to stay in touch with them after they graduate. In addition, we provide approximately 11,000 people with our electronic newsletter and send them our magazine *TAX LAW WU* on a quarterly basis, to give them information about our Institute's activities. It is always a pleasure to invite our alumni and other practitioners to special lectures. We see it as our obligation to support our former students in their continuing education. Furthermore, the participation of practitioners is to the benefit of our regular students, since their questions usually touch on many relevant practical issues. We are happy that more and more former students are accepting our invitation to return to our Institute as often as possible. We especially appreciate the fact that many of our graduates have taken the time to participate in our seminars, conferences and symposiums, to listen to the presentations of our research results and to discuss them with us.

## Management and Ethics

In 2009, our Institute launched a series of talks at the WU focusing on management and ethics. Renowned managers from the business community talked about their personal ethical attitudes and how to meet the challenges resulting from applying outstanding ethical standards in everyday business life and how to make presumably difficult decisions. The WU staff and guests of our Institute who attended the talks greatly appreciated the opportunity for subsequent discussions with the managers. Speaker in the academic year 2012/2013 was Dr. Klaus Liebscher. The talk was chaired by the chief-editor of "Die Furche", Claus Raitan.





## CEE Vienna International Tax Law Summer School

In July 2013, we organized the CEE Summer School on International Tax Law for the fifth time, which took place at our Institute. This program comprises a week of intensive work on scientific topics covering the practice of double tax treaties and European tax law, taught by professors and experienced research staff of our Institute. Renowned partners from the business community support the program. This year we could once again offer all selected full-time students free participation in the program. Receptions are organized to encourage contacts between students, lecturers and renowned partners from the business community.

## Helping Practitioners Search for Literature and Case Law

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

## Seminars for Practitioners

### Tax Treaty Courses

We held seminars on tax treaty law (January, 2013; July, 2013), in which we shared our knowledge and experience with practitioners during courses lasting from three to six days, making use of the specialization of our research staff in international tax law.





## Contacts with Academics and Practitioners from around the World

During the academic year 2012/13, we had many opportunities to show academics and practitioners all over the world that our research facilities are open to them. We invited participants in OECD seminars for tax treaty negotiators to cocktail receptions at our Institute to show them the library and inform them about our research and teaching activities.

### Corporate Tax Lunch

On October 24, 2012, and on April 10, 2013, our Institute, in close cooperation with the Chamber of Commerce, hosted a working lunch for corporate tax directors that provided input statements on recent OECD developments in the area of "Intangibles" and BEPS.

Further, we hosted a delegation of the "Institute for Chartered Accountants" of India on June 4, 2013.

On July 15, 2013, a group of students from Curtin University, Australia visited our Institute.



## Mit Grips und Kodex

Österreichisches und internationales Steuerrecht  
Innovative steuerliche Lösungen  
Vielfältiges und spannendes Aufgabengebiet

KPMG Alpen-Treuhand AG

Wien, Linz, Bregenz, Graz, Innsbruck,  
Klagenfurt, Mödling, Salzburg



[kpmg.at/tax](http://kpmg.at/tax)







Endlich  
entfalten.

Wir finden: Theorie ist gut. Praxis ist besser. Entfaltung am besten! Wenn Sie das auch denken, dann sind Sie bei TPA Horwath genau richtig. Denn hier sind Sie in ganze Projekte involviert, wir bieten Ihnen ein breites Spektrum an Wissen und Sie lernen unterschiedliche Themenbereiche kennen.

Ihr erster Schritt zur Entfaltung:  
[karriere.tpa-horwath.at](http://karriere.tpa-horwath.at)



Wirtschaftsprüfung  
Steuerberatung  
Financial Advisory  
Forensic &  
Internal Audit Services

Die BDO Gruppe zählt zu den führenden österreichischen Wirtschaftsprüfungs- und Steuerberatungsgesellschaften. Unsere Erfolge beruhen vor allem auf dem Engagement und der Einsatzfreude unserer MitarbeiterInnen. Unsere nationalen und internationalen Kunden werden fachlich und persönlich auf höchstem Niveau betreut.

Für diese außergewöhnlichen Leistungen bieten wir ein optimales Arbeitsumfeld und individuelle Entwicklungschancen.

**Machen Sie einfach mehr als nur Wirtschaftsprüfung, Steuerberatung, Financial Advisory oder Forensic & Internal Audit Services – machen Sie Karriere bei uns!**

Wien – Graz – Linz – Klagenfurt – Salzburg – Feldkirch  
und in über 138 Ländern weltweit

[www.bdo.at/karriere/](http://www.bdo.at/karriere/)

Haben wir Ihr Interesse geweckt? Wir freuen uns über Ihre aussagekräftige Bewerbung per Post oder E-Mail an:

BDO Austria GmbH  
zH Frau Mag. Alexandra Schröck,  
[karriere@bdo.at](mailto:karriere@bdo.at), Kohlmarkt 8-10,  
Eingang Wallnerstraße 1, 1010 Wien

[www.bdo.at](http://www.bdo.at) [facebook.com/BdoAustriaKarriere](https://facebook.com/BdoAustriaKarriere)



# 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



## WIR ARBEITEN FÜR DEN WIRTSCHAFTLICHEN ERFOLG UNSERER KLIENTEN!

LBG Österreich ist mit 400 Mitarbeiter/innen in 8 Bundesländern eine der bedeutendsten Steuerberatungs- und Wirtschaftsprüfungsgesellschaften in Österreich. Wir sind stolz darauf, dass eine große Zahl von Unternehmen und Freiberuflern mit einer unglaublichen Vielfalt an Branchen und Rechtsformen auf unsere fachkundige Beratung vertraut. Fachkompetenz und Qualität sind eine Selbstverständlichkeit – wir erwarten von unseren Mitarbeiter/innen darüber hinaus tiefes praktisches Verständnis für betriebswirtschaftliche Zusammenhänge im Unternehmen und kreative Lösungen mit konkretem Unternehmer-Nutzen!

Wir bieten engagierten Berufsanwärter/innen und Steuerberater/innen – die Klientenverantwortung schätzen – österreichweit interessante Aufgabenstellungen in der steuerlichen und betriebswirtschaftlichen Beratung. Wir unterstützen Ihre umfassende fachliche Entwicklung, die zielstrebige Erreichung der Steuerberaterbefugnis und die zügige Übernahme von Klienten- und Teamverantwortung auf Ihrem weiteren Karriere-Weg bei LBG Österreich.

Es erwartet Sie ein interessanter, vielseitiger Aufgabenbereich mit exzellenten Entwicklungsmöglichkeiten, die Mitarbeit in einem sympathischen Team sowie gezielte Unterstützung Ihrer laufenden Fortbildung im Rahmen unserer „LBG Akademie“ und in externen Seminaren. Auf dem Weg zum/-r Steuerberater/in stellen wir Ihnen ein Bildungsbudget sowie Sonderurlaub zur Prüfungsvorbereitung zur Verfügung.

Interessiert? Wir begleiten Ihre Karriere - [www.lbg.at](http://www.lbg.at), [karriere@lbg.at](mailto:karriere@lbg.at), 01/53105-413

### LBG Österreich

Burgenland • Eisenstadt • Großpetersdorf • Mattersburg • Neusiedl/See • Oberpullendorf • Oberwart • Kärnten • Klagenfurt • Villach • Wolfsberg  
Niederösterreich • St. Pölten • Gänserndorf • Gloggnitz • Gmünd • Hollabrunn • Horn • Korneuburg • Mistelbach • Neunkirchen • Waidhofen/Thaya  
W. Neustadt • Oberösterreich • Linz • Ried • Steyr • Salzburg • Salzburg-Stadt • Steiermark • Graz • Bruck/Mur • Leibnitz • Liezen • Tirol • Innsbruck • Wien

belgrad  
bratislava  
budapest  
bukarest  
laibach  
linz  
prag  
salzburg  
sarajevo  
wien  
zagreb  
zürich

**leitnerleitner**  
wirtschaftsprüfer steuerberater



mitarbeitersuche  
engagierte talente  
empfangen wir  
mit offenen armen

Als eine der maßgebenden Sozietäten von Steuerberatern und Wirtschaftsprüfern sind unsere Mitarbeiter unser wertvollstes Kapital. Ein Kapital, in das wir gerne investieren. Wenn unser Business Ihre Welt ist und Fachkenntnis, Einsatzbereitschaft und Teamgeist zu Ihren Stärken zählen, dann überzeugen Sie uns!

Ob Maturant mit kaufmännischer Ausbildung, Student/Absolvent einer einschlägigen Studienrichtung, Buchhalter, Bilanzbuchhalter, Personalverrechner, Wirtschaftsprüfer oder Steuerberater – wer bei uns einsteigt, dem stehen alle Türen offen.

Manfred Wänke, Partner,  
wartet auf Sie.

Wir freuen uns auf Ihre Bewerbung.



[www.leitnerleitner.com](http://www.leitnerleitner.com)

**LeitnerLeitner**  
**Wirtschaftsprüfer Steuerberater**

4040 Linz, Ottensheimer Straße 32 **A**  
karriere.linz@leitnerleitner.com **E**

5020 Salzburg, Hellbrunner Straße 7 **A**  
karriere.salzburg@leitnerleitner.com **E**

1030 Wien, Am Heumarkt 7 **A**  
karriere.wien@leitnerleitner.com **E**

Your international packaging  
and paper company

IN TOUCH EVERY DAY

Working at Mondi is exciting and challenging. We are a leading international packaging and paper group with **25,700 colleagues** in 30 countries. We are customer focused and develop cutting edge products every day.



IN TOUCH EVERY DAY

[www.mondigroup.com](http://www.mondigroup.com)





## IMPRINT

### Copyright:

Institute for Austrian and International Tax Law  
WU – Vienna University of Economics and Business  
1020 Wien, Welthandelsplatz 1, Building D3  
Phone: 0043 (1) 313 36 4644  
E-Mail: christine.wiesinger@wu.ac.at

### Content:

Prof. Michael Lang  
Prof. Josef Schuch  
Prof. Claus Staringer  
Maria Sitkovich-Wimmer  
Christine Wiesinger

### Layout and design:

kreativ Mag. Evelyne Sacher-Toporek, Wien

### Print:

Druckerei Gerin, Wien

