

Fulbright-WU Visiting Professor am Institut für Österreichisches und Internationales Steuerrecht

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Im Sommersemester 2011 verbrachte Prof. J. Clifton Fleming von der Brigham Young University Law School in Utah, USA, im Rahmen des Programms „Fulbright-WU Visiting Professor“ einen Lehr- und Forschungsaufenthalt am Institut für Österreichisches und Internationales Steuerrecht.

HINTERGRUND

Das Fulbright-Programm hat die Förderung des gegenseitigen Verständnisses zwischen den Bevölkerungen der Vereinigten Staaten und anderer Länder zum Ziel. Mit dem Fulbright-WU Visiting Professor soll es US-amerikanischen Wissenschaftler/innen ermöglicht werden, für ein Semester an der WU zu lehren und zu forschen. Wir sind sehr stolz, dass es uns gelungen ist, über dieses Programm J. Clifton Fleming, einen angesehenen Experten für internationales und amerikanisches Steuerrecht, nach Wien zu holen.

FORSCHUNG UND LEHRE IN WIEN

Das Programm des US-amerikanischen Wissenschaftlers während seines viermonatigen Aufenthalts in Wien war vielseitig. Seine Antrittsvorlesung hielt J. Clifton Fleming am 28. April 2011 zum Thema „Recent Practice and Policy: Limitation on Benefits Clauses in U.S. Income Tax Treaties“. Die Vor- und Nachteile dieser Entwicklungen wurden in der anschließenden Diskussion erörtert. Zusätzlich hielt Prof. Fleming eine zweitägige Vorlesung für Studierende und Praktiker/innen zu aktuellen Fragen des internationalen und US-Steuerrechts. Da er sich besonders für internationales Steuerrecht interessiert, leitete er dazu einige Round-Table-Diskussionen im Kreis der Institutsmitarbeiter/innen. Neben weiteren fachlichen Gesprächen nutzte J. Clifton Fleming vor allem auch die Bibliothek des Instituts für seine Forschungsvorhaben.

PROF. J. CLIFTON FLEMING ÜBER SEINEN AUFENTHALT AN DER WU

“I have been teaching tax law in U.S., Australian, Hungarian and African law schools for 38 years and currently hold the Wilkinson Chair at the Brigham Young University Law School in the United States. I have also served as Professor-in-Residence in the Office of the U.S. Internal Revenue Service’s Chief Counsel in Washington, D.C. From March 1 to June 30, 2011, I held the Fulbright Distinguished Chair at WU’s Institute for Austrian and International Tax Law. I have been asked to provide both a brief explanation of how this happened and a few observations regarding my experience at the Institute.

The Fulbright program, established in 1946, is the U.S. government’s flagship educational exchange program and is designed to increase mutual understanding between the peoples of the United States and other countries. Distinguished Chairs are viewed as the most prestigious appointments in the Fulbright program and come about as a result of a double-competitive process. Institutions must compete against each other in order to be selected to host a Fulbright Chair, and U.S. academics must compete against each other to be appointed to the Chairs for a one-year tenure. Thus, the selection of the Institute for Austrian and International Tax Law as a host was a mark of distinction that will boost the international aspirations of both WU and the Institute, and my appointment to the Chair was a true personal honor that I chose to pursue because of the Institute’s reputation and my personal experience with Institute professors who are regarded as leaders in international tax law scholarship.

I began my Institute work by teaching a one-credit international tax law course on an intensive basis in late March. In addition, I have conducted ten research round tables for PhD students who are working at the Institute. My work also involved a number of lectures. I presented lectures to academic and professional groups at the University of Ferrara, Italy, the University of Lisbon, the Max Planck Institute for Tax Law and Public Finance in Munich, and the University of the Ruhr in Bochum, Germany. These lectures were arranged with the assistance and encouragement of the Institute, and in all of the venues, I was identified as the holder of the Institute's Fulbright Chair. I also gave a public inaugural lecture at WU and co-chaired two sessions of an Institute conference entitled 'Tax Treaty Case Law around the Globe'. Finally, while at the Institute I have written two articles regarding income tax treaties. All of these activities forced me to both extend and refine my thinking about important international tax law issues, and I am pleased to have had the opportunity to do so.



Prof. Fleming bei seiner Antrittsvorlesung am 28. April 2011

I have principally worked with doctoral students and found them to be bright, well organized, and focused on their work. Getting to know them and the outstanding professors and staff of the Institute has been a great pleasure. In addition, I have received excellent support for my work. I regard my time at the Institute as a wonderful professional development opportunity, and I intend to encourage other U.S. tax law academicians to pursue a visiting opportunity there."

AUSBLICK

Neben dem äußerst fruchtbaren fachlichen Austausch brachte der Lehr- und Forschungsaufenthalt von Prof. Fleming vor allem auch eine Intensivierung der Kontakte und neue Ideen für gemeinsame Projekte. Als Institut für Österreichisches und Internationales Steuerrecht blicken wir daher auf ein erfolgreiches Projekt zurück und freuen uns, vielleicht auch in der Zukunft mithilfe von Fulbright wieder US-amerikanische Wissenschaftler/innen in Wien begrüßen zu können.



Prof. Fleming bei der Konferenz „Tax Treaty Case Law around the Globe“ an der WU am 20. Mai 2011