

WU Tax Law Technology Center

at the Institute for
Austrian and International Tax Law



Institute for Austrian and
International Tax Law **Vienna**
WU Tax Law Technology Center

Scope and Objective

Tax Law Technology is one of the most relevant and challenging topics in the global tax and trade (customs duties) environment in the 2020s. The increasing transformation of financial processes as well as the role of tax authorities, multinational enterprises and tax advisors in the global economy have boosted the relevance of tax law technology towards a new level of execution. Currently, it is these players, supported by the OECD ideas, who interact on this transformation journey. There is, however, an emerging need for the contribution of academia to the topic, in order to facilitate the link between achievable pragmatic solutions, theoretical principles and the right level of execution of tax-related technologies. It is with this goal in mind that the Institute for Austrian and International Tax Law decided to establish the WU Tax Law Technology Center.

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The **WU Tax Law Technology Center** is an integral part of the Institute for Austrian and International Tax Law at WU, Vienna University of Economics and Business (www.wu.ac.at/en/taxlaw/). The **Institute for Austrian and International Tax Law** is the largest institution of its kind worldwide. As well as being active in research and teaching activities at WU, the Institute is involved in many national and international research projects and therefore has an excellent worldwide reputation. Being the hub for the international tax community, the Institute offers a unique academic platform for significant, innovative and inspiring tax-related research.

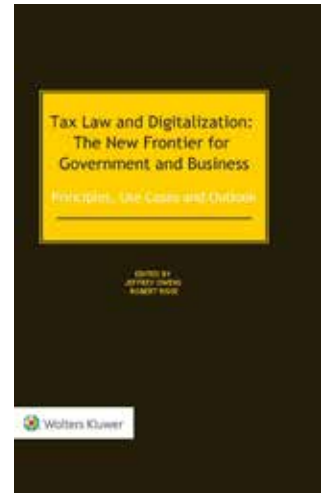
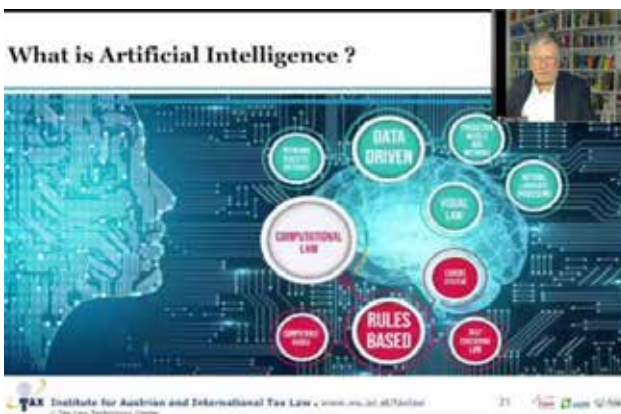


Staff of the Institute for Austrian and International Tax Law

Activities

RESEARCH AND ANALYSIS

The WU Tax Law Technology Center researches and analyzes topics and applications related to tax law technology. Its activities include the publishing of articles and books on tax law technologies and commenting on the work of international organizations in this field. In addition, the respective current status of tax and customs law applications and the so-called use cases are analyzed and taken to new levels. The activities of the Center involve the tax technology community at the Institute for Austrian and International Tax Law (including professors, research associates, visiting researchers and LL.M. students) as well as the community outside the Institute (international organizations, governments and tax administrations, the business community, computer scientists and advisors).



DEBATE

The WU Tax Law Technology Center debates tax law technology, use cases, the application of tax- and customs-related technologies to the broadest extent, business case creation, and other topics. Within its activities, the Center organizes international conferences and regular events, which bring together all the relevant global players in the tax law technology area.

TEACHING

Building on current tax courses (such as international tax planning, group tax law, transfer pricing, indirect taxes, etc.) and information technology basics (structured programming, database systems, business intelligence and big data, introduction to artificial intelligence), the Tax Law Technology Center aims to teach at the interface of both disciplines.

The LL.M. program “Digitalization & Tax Law” was established at WU in 2020 and a further relevant course is offered as part the WU’s regular “Business Law” program. To meet training needs for tax, customs and tax technology advisors (including accountants, economists, computer scientists and lawyers), as well as for in-house tax, customs and finance employees of international groups, for government officials and for academics, tailor made courses and summer schools, together with the “Vienna Certificate in Tax Law Technology”, will follow.

Publications

BOOKS ON TAX LAW TECHNOLOGY TOPICS

- Lang, M., Storck, A., Petruzzi, R., Risse, R., Transfer Pricing and Intangibles, Linde 2019.
- Owens, J., Risse, R., Tax Law and Digitalization: The new Frontier for Government and Business, Wolters Kluwer 2021.

SELECTED ARTICLES AND CONTRIBUTIONS TO BOOKS (as per Dec 2021)

- Risse, R., "Digitization and the Tax Function in Multinational Enterprises", Transfer Pricing International (2018), pp. 308-310.
- Risse, R., Fettke, P., "Blockchain: Wird eine sog. „real time“ Tax Compliance", Der Betrieb (2018), pp. 1748-1755.
- Prasanna, S., "Digitalization of Traditional Business Models: Transfer Pricing Implications of Business Restructurings", International Pricing Journal 25 (6/2018), pp. 424-435.
- Risse, R., "Transfer Prices in Practice: How to Manage Business Performance Indicators and Tax Compliance Requirements?", Transfer Pricing International (2019), pp. 236-242.
- Risse, R., "Interdependenzen zwischen Verrechnungspreisen, Zoll und Umsatzsteuer", in Rödder, T., Wassermeyer, F., Ditz, X. (eds.), Internationale Einkünfte-Abgrenzung (2019), pp. 275-282.
- Risse, R., Gries, M., "Der Einsatz von Blockchain-Technologie in der Steuer- und Zollfunktion", beck.digitax (2020), pp. 388-398.
- Risse, R.: "Digitalisierung: Eignet sich Tax Compliance für die technisch möglichen Innovation?", ubg (2020), pp.346-360.

Information and Contact

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Getting there:
Underground: U2 Station Messe-Prater or
Krieau
Bus: 82A Stop Südportalstraße