

*Jean Monnet Conference*

on the topic

**“Tax Compliance Costs for Companies in an  
Enlarged European Community”**

Rust (Vienna) Austria, July 6-9, 2006

The Institute of Austrian and International Tax Law of the Vienna University of Economics and Business Administration kindly draws your attention to our next conference on the topic “Tax Compliance Costs for Companies in an Enlarged European Community”.

Taxation always provokes costs besides the tax payments themselves. These costs are either administrative costs of the financial authorities or compliance costs of the taxpayers. The conference will deal with recent approaches of selected countries in addressing the compliance cost issue (such as flat tax systems) and look into how the compliance cost burden has gradually been shifted from the public to the private sector (e.g. documentation of transfer prices) or vice-versa depending on the case. Special emphasize will be put on developments of the taxation systems of the new European Union

Member Countries. The conference will pay special tribute to recent developments in the EU tax policy in the area of intra-group transactions. This field of taxation is characterized by extremely high compliance costs. In this context not only the actual transaction based system, but also a common consolidated tax base as a vehicle to reduce compliance costs in the field of company taxation will be dealt with. Moreover, the conference will take a closer look at North America's formulary apportionment to learn something about how to design the attribution of the common consolidated tax base.

A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found shortly on the following homepage:

<http://www2.wu-wien.ac.at/taxlaw/ccc2006.html>

We kindly invite young researchers (age limit 35 years) of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference. It would be helpful – but there is no obligation – for young researchers to be supported by a senior expert in the field of international tax law. Young researchers will be selected on the basis of their willingness to draft a national report.

Expenses of young researchers incurred in course of the conference will be fully reimbursed. Subsidies for senior participants (over 35 years old) can only be granted on an individual basis.

Conference details:

Date: July 6 - 9, 2006

Place: Seehotel Rust, province of Burgenland (near Vienna)

Homepage: <http://www2.wu-wien.ac.at/taxlaw/ccc2006.html>

Please send your application **until February 20, 2006** to Ms. Brigitte Dudli (e-mail: [bdudli@wu-wien.ac.at](mailto:bdudli@wu-wien.ac.at), fax: ++43 1 31336 779 – please use the attached application form).

*Michael Lang / Josef Schuch / Claus Staringer*



**bm:bwk**