



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



Austrian Branch
Wolfgang Gassner

Research Fund for International Tax Law



WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS



INVITATION

Conference

"THE IMPACT OF THE OECD AND THE UN MODEL CONVENTIONS ON BILATERAL TAX TREATIES"

July 8-10, 2010, Rust, Austria

The **Institute for Austrian and International Tax Law** of WU (Vienna University of Economics and Business) (Prof. Dr. Michael Lang, Prof. Dr. Josef Schuch, Prof. Dr. Claus Staringer, Prof. Dr. Pasquale Pistone and Prof. Dr. Alfred Storck) with friendly support of the Austrian IFA Branch would like to draw your attention to the conference on the topic

**"THE IMPACT OF THE OECD AND THE UN MODEL CONVENTIONS
ON BILATERAL TAX TREATIES"**

which will be held in Rust, Burgenland, on July 8 to 10, 2010.

The main purpose of this research project is to assess the impact produced by both OECD and UN models in the bilateral tax treaties concluded by the different States. Particularly, this study will focus on determining in which extent and why bilateral treaties deviate from those models.

with friendly support of



Austrian Branch

More information to that topic including the legal questions which will be dealt within the course of the conference can be found on the following homepage:

<http://www.wu.ac.at/taxlaw>

We kindly invite researchers and practitioners in the area of international tax law of any nationality to apply for participation. Please find the application form on our website for download.

The participation fee for the conference is 1.000,- Euro. A waiver may be granted to a limited number of professors and other researchers, who are employed by a University or other academic institution (wherever located) and who haven been engaged in research activities related to the topic of the conference. The participation fee must be paid not later than June 1, 2010, and will not be refunded in the case of cancellation one week prior to the conference.

As the number of participants is limited we would like to invite you to apply soon.

PROGRAMME

Thursday, July 8

until 18:30 Arrival

19:00 **Dinner** at the Seehotel Rust

20:30 **Wine Tasting** at the Seehof in Rust
(invitation by the Mayor)

Friday, July 9

9:00 – 10:30 **I) The relevance of the OECD and UN Model
Convention and their Commentaries for the
Interpretation of Tax Treaties**

3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

11:00 – 12:30 **II) Personal and Material Scope of the Tax Treaties**

3-5 input statements, discussion round

12:30 – 14:00 Lunch Break

14:00 – 15:30 **III) Business Profits and Other Independent Activities**

3-5 input statements, discussion round

15:30 – 16:00 Coffee Break

16:00 – 17:30 **IV) Dividends, Interests and Royalty and Capital Gains**

3-5 input statements, discussion round

18:30 **Dinner/Boating**

Saturday, July 10

9:00 – 10:30 **V) Employment and Other Independent Activities**

3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

11:00 – 12:30 **VI) Methods to Avoid Double Taxation**

3-5 input statements, discussion round

12:30 – 14:00 Lunch Break

14:00 – 15:30 **VII) Non-Discrimination**

3-5 input statements, discussion round

15:30 – 16:00 Coffee Break

16:00 – 17:30 **VIII) Mutual Agreement, Exchange of Information and Mutual Assistance in the Collection of Taxes**

3-5 input statements, discussion round

19:00 **Dinner**

Sunday, July 11

Departure

Conference details:

Date: July 8 - 10, 2010

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

Participation Fee: 1.000 Euro

Homepage: <http://www.wu.ac.at/taxlaw>

Participation to the conference is limited! We therefore strongly advise you to send your application as soon as possible.

Please **send your application** to Ms. Renée Pestuka

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→ fax: 0043/1/313 36 -730