

INVITATION

Conference

"The Implementation of the Global Minimum Corporate Tax"

Rust, Austria
July 4–6, 2024

The Global Minimum Tax wants to ensure that all corporate profits of multinational enterprises – wherever they arise – are taxed at a minimum rate of at least 15%. In December 2021, the OECD published the Pillar II Model Rules. Several months later, the OECD followed up with a commentary and examples. The EU implemented the Model Rules by enacting a directive in December 2022. Many countries around the world have now implemented an Income Inclusion Rule (IIR) and an Undertaxed Profits Rule (UTPR). The conference will compare different approaches to implementing the OECD Model Rules. It aims to analyze the major challenges regarding the implementation and application of the IIR and the UTPR in the different countries. By focusing on the Qualified Domestic Minimum Top-up Tax (QDMTT), dispute resolution and the compatibility of the Global Minimum Tax with tax and investment treaties, the conference will also discuss to which extent tax incentives are still possible and what the role of the substance based income inclusion will be in the future. Finally, the success and failure of the Global Minimum Tax will be evaluated.

The conference will be held from the evening of Thursday, July 4, 2024 to the evening of Saturday, July 6, 2024, in Rust, Austria, at Seehotel www.seehotelrust.at/en. The conference is organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

Topics (as specified in the questionnaire):

1. Implementation of the IIR and the UTPR
2. Major challenges regarding the implementation and application of the IIR and the UTPR
3. The QDMTT and other measures to avoid the application of the GLOBE rules on domestic CEs
4. GLOBE and tax incentives
5. Dispute resolution
6. EU law, tax treaty, investment treaty, and constitutional issues
7. Subject-to-tax rule
8. Overall evaluation and future

This meeting will bring together academics, governments, and businesspeople to discuss these issues and will try to identify ways in which the debate can be taken forward. More information

on the topic, including the legal questions which will be dealt with in the course of the conference can be found via the following page:

<https://www.wu.ac.at/en/taxlaw/events/conference-rust-2024/>

We kindly invite researchers and practitioners in the area of international tax law and policy of any nationality to apply for participation. The application form can be found on the conference page.

Additionally, we invite doctoral candidates in this field to apply for the doctorate workshop preceding the conference. The doctorate workshop will be held on Thursday July 4th, from 3pm to 6pm (exact time to be determined) in Rust. Transportation will be organized.

The participation fee for the conference is 1.300,- Euro. A waiver may be granted to a limited number of professors and other researchers (full-time academics), who are employed by a university or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee must be paid no later than June 1, 2024 and will not be refunded in the case of cancellation two weeks prior to the conference.

As the number of participants is limited, we encourage you to apply soon.

Kind regards,

Prof. DDr. Georg Kofler

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alexander Rust

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Karoline Spies

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof Dr. Rita Szudoczky

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Jeffrey Owens

Professor and Director of the WU Global Tax Policy Center
at the Institute for Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. DDr.h.c. Michael Lang

Head, Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Josef Schuch

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Claus Staringer

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Pasquale Pistone

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Robert Risse

Professor and Director of the WU Tax Law Technology
Center at the Institute for Austrian and International Tax
Law
WU (Vienna University of Economics
and Business)