

INVITATION

Conference

General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?

July 3 – 5, 2014, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center .

The Institute for Austrian and International Tax Law Vienna and the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center are joining forces to organize a conference **“General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?”**.

The main purpose of this research project is to assess and compare the recent trends in the area of GAARs and examine how they fit in the current European and international environment and whether the most recent rules meet constitutional requirements. Please read more in the questionnaire which will be provided separately.

More information on the 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 and policy of any nationality to apply for participation. Please find the application form on our website for download.

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 3, from 15:00 to 18:00 in Rust. Transportation can be organized.

The participation fee for the conference is 1.000, - 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 not later than June 1, 2014, 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.

Kind regards,

Prof. Dr. Michael Lang

Head, 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. Josef Schuch

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

Prof. Dr. Alfred Storck

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. Alexander Rust

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)

PROGRAMME

Conference

General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?

July 3 – 5, 2014, Rust (Burgenland), Austria

Thursday, July 3, 2014

14:30 Arrival of the participants in the Doctoral Seminar in Rust

15:00 – 18:00 **DIBT Doctorate Workshop on GAARs**

The DIBT Doctorate Workshop on GAAR is an opportunity for doctoral students who are writing their thesis in this area to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation one of the DIBT collegiates will comment for five minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and whoever of the conference participants is interested and already present in Rust, is most cordially invited to participate.

Doctoral candidates who want to give a presentation should please apply by email to renee.pestuka@wu.ac.at giving title and abstract of their topic, as well as their CV and publication list. Please read more on page 2 of the application form!

until 18:00 Arrival of the conference participants not participating in the workshop

18:30 **Dinner** at the Seehotel Rust

20:00 **Wine Tasting** at the Seehof in Rust
(invitation by the Mayor of Rust)

Friday, July 4, 2014

9:00 – 10:30 **I) GAARs – an emerging trend in the tax landscape and in the political debate of many countries**
Chair: Michael Lang
3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

11:00 – 12:30 **II) Requirements for the application of GAARs**
Chairs: Jeffrey Owens / Josef Schuch
3-5 input statements, discussion round

12:30 – 14:00 Lunch Break

14:00 – 15:30 **III) Legal Consequences of applying GAARs**
Chair: Pasquale Pistone

3-5 input statements, discussion round

15:30 – 16:00 Coffee Break

16:00 – 17:30 **IV) GAARs and SAARs (Special Anti-Avoidance Rules)**
Chairs: Claus Staringer / Alexander Rust

3-5 input statements, discussion round

18:30 **Dinner/Boating**

With friendly support of **EY**
(Ernst & Young AG, Zürich)



Saturday, July 5, 2014

- 9:00 – 10:30 **V) GAARs and tax treaties**
Chairs: Alexander Rust / Claus Staringer

3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) GAARS and European Union law requirements (the Freedoms, directives)**
Chair: Pasquale Pistone / Arjo Van Eijdsden

3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) GAARS and recent European developments (CCCTB, recommendation of the Commission)**
Chairs: Edoardo Traversa / Josef Schuch

3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Alternatives to GAARs**
Chair: Michael Lang

3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

Sunday, July 6

Departure