

INVITATION

Conference

“The Impact of Bilateral Investment Treaties on Taxation”

July 2 – 4, 2015, 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, the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center are joining forces to organize a conference “The Impact of Bilateral Investment Treaties on Taxation”. The conference will focus on the tax aspects of bilateral investment treaties which, in most cases, provide the investor with the unique opportunity to directly initiate an international settlement of dispute process, also known as investor-state dispute settlement. The conference will bring tax aspects of bilateral investment treaties into light which have significant unexplored aspects. The increasing number of tax related investment disputes is a clear indicator of an urgent necessity to identify and examine the issues emerging in this area in an academic context. Please read more in the questionnaire which will be provided separately.

The conference will be held from the evening of Thursday, July 2, to the evening of Saturday, July 4, 2015, in Rust, Burgenland, at Seehotel www.seehotelrust.at .

Topics (as specified in the questionnaire):

- I. The General Framework – Policy Considerations
- II. Relation to Other Tax and Non-Tax Treaties
- III. Coverage of Taxes and Carve-Out Clause
- IV. Fair and Equitable Treatment (FET) and Transparency
- V. National Treatment (NT) and Most Favoured Nation (MFN) Treatment
- VI. Taxation as Expropriation
- VII. Taxation and Free Transfer of Capital
- VIII. Dispute Settlement and Awards

This meeting will bring together academics, governments and business people 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 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 2, 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 no later than June 1, 2015, 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

“The Impact of Bilateral Investment Treaties on Taxation”

July 2 – 4, 2015, Rust (Burgenland), Austria

Thursday, July 2, 2015

15:00 Arrival of the participants in the Doctoral Seminar in Rust

16:00 – 17:30 **DIBT Doctorate Workshop on BITs**

The DIBT Doctorate Workshop on Bilateral Investment Treaties 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)

- 9:00 – 10:30 **I) The General Framework – Policy Considerations**
Chair: Michael Lang

3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **II) Relation to Other Tax and Non-Tax Treaties**
Chairs:

3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Coverage of Taxes and Carve-Out Clause**
Chair: Pasquale Pistone

3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) Fair and Equitable Treatment (FET) and Transparency**
Chairs:

3-5 input statements, discussion round
- 18:30 **Dinner/Boating**

Saturday, July 4, 2015

- 9:00 – 10:30 **V) National Treatment (NT) and Most Favoured Nation (MFN) Treatment**
Chairs:
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Taxation as Expropriation**
Chair:
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Taxation and Free Transfer of Capital**
Chairs:
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Dispute Settlement and Awards**
Chair: Michael Lang
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

Sunday, July 5, 2015

Departure



Transnational Dispute Management (TDM, ISSN 1875-4120) is a comprehensive and innovative information service on the management of international disputes, with a focus on the rapidly evolving area of investment arbitration, but also in other significant areas of international investment (such as oil, gas, energy, infrastructure, mining, utilities etc). It deals both with formal adjudicatory procedures (mainly investment and commercial arbitration), but also mediation/ADR methods, negotiation and managerial ways to manage transnational disputes efficiently.

See www.transnational-dispute-management.com for more information. You can apply for a free OGEMID trial membership and students can sign up for Young-OGEMID (which is free)