

INVITATION

Conference

“Implementing Key BEPS Actions: Where do we stand?”

June 29 – July 1, 2017, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

The conference will focus on the implementation of Anti-BEPS measures laid down by the OECD and the EU. We will discuss whether and how the single OECD BEPS-Actions and the measures against tax avoidance laid down in the EU Anti-Tax Avoidance Directive will be implemented. We will also deal with the significance of changes within the OECD Transfer Pricing Guidelines and other transfer pricing suggestions. In addition we will examine the relevance of the multilateral instrument and specific issues regarding tax treaty provisions. The goal of this conference is to learn from each other, to see which measures work in which context and whether such measures can serve as an example for our respective countries. We will also analyse the challenges that lie ahead of us and try to find ideas to overcome existing and future problems.

Please read more in the questionnaire which will be provided separately.

The conference will be held from the evening of Thursday, June 29, to the evening of Saturday, July 1, 2017, in Rust, Burgenland, at Seehotel www.seehotelrust.at.

Topics (as specified in the questionnaire):

1. Anti-BEPS measures before the BEPS project and policy impact of the BEPS project
2. Measures against hybrid mismatch arrangements (BEPS Action 2)
3. Controlled foreign company rules (BEPS Action 3)
4. Interest deductions and other financial payments (BEPS Action 4)
5. Countering harmful tax practices (BEPS Action 5)
6. Implementation of transfer pricing suggestions (BEPS Actions 8-10 and 13) and mandatory disclosure rules (BEPS Action 12)

7. Implementation of the multilateral instrument (BEPS Action 15)
8. Specific issues regarding tax treaty provisions (Actions 2, 6-7 and 14)

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 with in 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 June 29, from 14:00 to 18:00 in Rust. Transportation can be organized.

The participation fee for the conference is 1.200, - 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, 2017, 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

“Implementing Key BEPS Actions: Where do we stand?”

June 29 – July 1, 2017, Rust (Burgenland), Austria

Thursday, June 29, 2017

14:00 Arrival of the participants in the Doctoral Seminar in Rust

14:30 – 18:00 **DIBT Doctorate Workshop**

The DIBT Doctorate Workshop is an opportunity for doctoral students who are writing their thesis in the 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 colleagues 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, June 30, 2017

- 9:00 – 10:30 **I) Anti-BEPS measures before the BEPS project and policy impact of the BEPS project**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **II) Measures against hybrid mismatch arrangements (BEPS Action 2)**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Controlled foreign company rules (BEPS Action 3)**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) Interest deductions and other financial payments (BEPS Action 4)**
3-5 input statements, discussion round
- 18:30 **Dinner Cruise**

Saturday, July 1, 2017

- 9:00 – 10:30 **V) Countering harmful tax practices (BEPS Action 5)**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Implementation of transfer pricing suggestions (BEPS Actions 8-10 and 13) and mandatory disclosure rules (BEPS Action 12)**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Implementation of the multilateral instrument (BEPS Action 15)**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Specific issues regarding tax treaty provisions (Actions 2, 6-7 and 14)**
3-5 input statements, discussion round
- 18:30 **Dinner at Seehotel ("Seeblick")**

Sunday, July 2, 2017

Departure