

# INVITATION

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Conference

## **“Tax Treaty Arbitration”**

July 5-7, 2018, 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 focuses on arbitration as a dispute resolution mechanism in international tax treaty practice. In a highly interactive environment, reporters from all over the world will share their experience on how the tax treaty dispute resolution mechanisms are implemented in their jurisdictions, what measures work in which contexts and what insights they can provide for other countries. The main focus of the discussions will be whether arbitration is an “answer” for solving tax treaty disputes and the effectiveness of Mutual Agreement Procedures or other alternative dispute resolution mechanisms in general. The national reporters will address the different procedural aspects of arbitration, the arbitration methods and decisions, and the relevant players in arbitration procedures. In addition, particular focus will be put on the relevance of the OECD Arbitration Model, the BEPS Project, the Multilateral Instrument and the EU Arbitration Convention with regard to arbitration provisions in bilateral tax treaties. Using the comparative approach in the analysis, we aim to provide the practical assessment of arbitration as a dispute resolution mechanism, its effectiveness and its expected practical impact in the future.

The conference will be held from the evening of Thursday, July 5, to the evening of Saturday, July 7, 2018, in Rust, Burgenland, at Seehotel [www.seehotelrust.at](http://www.seehotelrust.at).

### **Topics (as specified in the questionnaire):**

1. Tax Treaty Disputes: The current landscape
2. Dispute Resolution under a Mutual Agreement Procedure (MAP): “State of the art” or “fundamentally broken”?
3. The Experience with Arbitration in International Tax Disputes
4. The New Framework for Arbitration in Tax Treaty Matters
5. The Players in Arbitration: Arbitrators, Competent Authorities, Taxpayers and their Advisers
6. The Arbitration Method and Decision
7. Procedural Issues
8. Outlook: The Future of Arbitration in Tax Matters

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 July 5, from 15:00 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, 2018, 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. DDr.h.c. 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  
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**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

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Conference

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#### **Thursday, July 5, 2018**

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

15:30 – 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 up to ten 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.

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 6, 2018**

9:00 – 10:30	<b>I) Tax Treaty Disputes: The current landscape</b> 3-5 input statements, discussion round
10:30 – 11:00	Coffee Break
11:00 – 12:30	<b>II) Dispute Resolution under a Mutual Agreement Procedure (MAP): “State of the art” or “fundamentally broken”?</b> 3-5 input statements, discussion round
12:30 – 14:00	Lunch Break
14:00 – 15:30	<b>III) The Experience with Arbitration in International Tax Disputes</b> 3-5 input statements, discussion round
15:30 – 16:00	Coffee Break
16:00 – 17:30	<b>IV) The New Framework for Arbitration in Tax Treaty Matters</b> 3-5 input statements, discussion round
18:30	<b>Dinner Cruise</b>

**Saturday, July 7, 2018**

9:00 – 10:30	<b>V) The Players in Arbitration: Arbitrators, Competent Authorities, Taxpayers and their Advisers</b> 3-5 input statements, discussion round
10:30 – 11:00	Coffee Break
11:00 – 12:30	<b>VI) The Arbitration Method and Decision</b> 3-5 input statements, discussion round
12:30 – 14:00	Lunch Break
14:00 – 15:30	<b>VII) Procedural Issues</b> 3-5 input statements, discussion round
15:30 – 16:00	Coffee Break
16:00 – 17:30	<b>VIII) Outlook: The Future of Arbitration in Tax Matters</b> 3-5 input statements, discussion round
18:30	<b>Dinner</b> at Seehotel (“Seeblick”)

**Sunday, July 8, 2018**

**Departure**

