

PROGRAMME

Conference "Mobility of Work"

Rust (Burgenland), Austria
July 7-9, 2022

Thursday, July 7, 2022

- until 18:00 Arrival of the conference participants not participating in the workshop
- 18:30 **Dinner** at Seehotel Rust
- 20:00 **Wine Tasting** at the Seehof in Rust
(invitation by the Mayor of Rust)

Friday, July 8, 2022

- 9:00 – 10:30 **I) Mobility of Work and Domestic Tax Law**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **II) Residence, Tie Breaker Rules and Mobility of Work: Individuals
and Entities (Art 4 par 1 OECD MC, Art 4 par 2 OECD MC, Art 4
par 3 OECD MC, Art 8 OECD MC, Art 16 OECD MC etc.)**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Permanent Establishments (Art 5 OECD MC) and Mobility of
Work**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) Physical Presence According to Art 15 par 1 and 17 OECD MC**
3-5 input statements, discussion round
- 18:30 **Departure to Dinner Cruise** - 25 min. walk

19:00 **Dinner Cruise**

Saturday, July 9, 2022

- 9:00 – 10:30 **V) Art 15 par 2 and par 3 OECD MC**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Frontier Worker Rules in Bilateral Tax Treaties**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Mobility of Work and the Justification and Legal Basis of Covid-
Based Rules (Consultations or Mutual Agreements)**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Future of Mobility of Work: Need for Adjusting the Existing
Treaty Rules?**
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

Sunday, July 10, 2022

Departure