



Invitation
22nd Viennese Symposium on International Tax Law
Base Erosion and Profit Shifting (BEPS):
The Proposals to Revise the OECD Model Convention

Important changes to the OECD Model Convention are on their way. The OECD plans - as part of the BEPS initiative - to add various provisions to the existing Model Convention. The OECD further wants to make sure that changes to the OECD Model Convention can be implemented very quickly in the existing bilateral tax treaties. Therefore these changes will have an almost immediate practical impact. The application of tax treaties will definitely become more complicated. The OECD plans to decide on these changes in the second half of 2015. However, most of the changes are already on the table. Jacques Sasseville (OECD), the research team of the Institute for Austrian and International Tax Law and other distinguished academics will examine the proposed changes in detail. Emphasis will be placed on the practical relevance of the future provisions and how tax planning will be affected by the changes.

Organizer:

WU, Institute for Austrian and International Tax Law
International Fiscal Association (Austrian Branch)

Scientific Committee:

Prof. Dr. Dr. h.c. Michael Lang
Prof. Dr. Josef Schuch
Prof. Dr. Claus Staringer
Prof. Dr. Alexander Rust, LL.M.
Prof. Dr. Pasquale Pistone
Prof. Dr. Alfred Storck
Prof. Dr. Jeffrey Owens
(WU, Institute for Austrian and International Tax Law)

Date:

Friday, June 19, 2015, 8.30 until 19.00

Venue:

Campus WU, Building TC, Lecture Hall "Wiener Städtische" (Room TC.0.03)
1020 Vienna, Welthandelsplatz 1

Participation is free of charge.

Please register with Hedwig.Pfanner@wu.ac.at , until June 12, 2015

Your attendance at this event can be credited against your obligation for further training according to § 3 WT-ARL and § 33 (3) BiBuG in connection with § 10 BB-AR in the amount of 8 hours. Please apply to Hedwig.Pfanner@wu.ac.at for a certificate. You can pick up your certificate in the first break of the event.

Jacques Sasseville (OECD)

The Proposals to Revise the OECD Model Convention and their Implementation and Impact on Existing Treaties: When to Expect What?

Prof. Dr. Claus Staringer (WU) / Mag. Jasmin Kollmann, BA (WU) / Alessandro Roncarati, LL.M. (WU)

Treaty Entitlement and Fiscally Transparent Entities (Art 1 par 2 OECD MC)

Prof. Dr. Josef Schuch (WU) / Nikolaus Neubauer, MSc (WU)

The Savings Clause (Art 1 par 3 OECD MC)

Prof. Dr. Alfred Storck (WU) / Mag. Lukas Mechtler (WU)

Permanent Establishments – Proposals Related to Art 5 par 3 and par 4 OECD MC

Prof. Dr. Alfred Storck (WU) / Raffaele Petruzzi, LL.M. (WU)

Permanent Establishments – Proposals Related to the Agency PEs (Art 5 par 5 and 6 OECD MC)

Prof. Dr. Alexander Rust (WU) / Viktoria Wöhrer, LL.M., BSc (WU)

Anti-Abuse Clause for Permanent Establishments Situated in Third Countries

Romero J.S. Tavares, Esq., LL.B., M.B.A. (WU)

Limitation on Benefits: "Active trade or business" Test (Art X par 3 OECD MC)

Prof. Dr. Pasquale Pistone (WU) / Francesco Cannas, LL.M. (WU) / Rita Julien (WU)

Limitation on Benefits: Derivative Benefits and the discretionary relief provision (Art X par 5 OECD MC)

Dr. Rita Szudoczky (WU) / Petra Koch, MSc (WU)

Limitation on Benefits: "Qualified persons" (Art X par 1 and 2 OECD MC)

Dr. Daniel Blum, BSc (WU) / Erik Pinetz, LL. M., MSc (WU)

Limitation on Benefits: Application to investment funds

Erik Pinetz, LL.M., MSc (WU)

Treaty Anti-Abuse clause (Art X par 7 OECD MC)

Prof. Dr. Michael Tumpel (University of Linz) / MMag Peter Bräumann (University of Linz)

Tie Breaker for Dual Resident Companies (Art 4 par 3 OECD MC), the Holding-Period for Intercompany Dividends (Art 10 par 2 OECD MC) and Modifications to Art 13 par 4 OECD MC

Nathalie Bravo LL.M. (WU)

The Proposal for a Multilateral Framework for Updating Tax Treaties