

## 28<sup>th</sup> VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

### “Methods to Avoid Double Taxation”

Monday, June 14, 2021

#### **Session 1**

- 09.00 – 09.30 Prof. Dr. Alexander Rust, WU  
Joy Waguru Ndubai, LL.M., WU  
Method Article and Unilateral Measures to Avoid Double Taxation
- 09.30 – 10.00 Prof. Dr. Claus Staringer, WU  
Xiangdan Luo, LL.M., WU  
Method Article and Allocation Conflicts
- 10.00 – 10.30 Francois Barreau, LL.M., WU  
Dr. Rita Julien, WU and Georgetown University  
Method Article and Qualification Conflicts Under Art 23A par 1 and Art  
23B par 1 OECD MC
- 10.30 – 11.00 Discussion
- 11.00 – 11.30 *Coffee Break*

#### **Session 2**

- 11.30 – 12.00 Mag. Vera Hellebrandt, WU  
Method Article and Qualification Conflicts Under Art 23A par 4 OECD  
MC
- 12.00 – 12.30 Siddhesh Rao, LL.M., WU  
The Notion of „Tax“ Under the Credit Method
- 12.30 – 13.00 Valentin Bendlinger, MSc., WU  
Credit Method and Maximum Tax Credit
- 13.00 – 13.30 Discussion
- 13.30 – 14.30 *Lunch Break*

### **Session 3**

- 14.30 – 15.00 Prof. Dr. Michael Lang, WU  
Cristian Camilo Rodriguez Peña LL.M., WU  
Credit Method and Different Taxes on Income and on Capital
- 15.00 – 15.30 Prof. Dr. Pasquale Pistone, WU  
Belisa Ferreira Liotti, LL.M., WU  
Tax sparing
- 15.30 – 16.00 Prof. Dr. Karoline Spies, WU  
Philipp Scharizer, MSc (WU), WU  
Exemption Method and Proviso Safeguarding Progression
- 16.00 – 16.30 Discussion
- 16.30 – 17.00 *Coffee Break*

### **Session 4**

- 17.00 – 17.30 Theres Neumüller, MSc (WU), WU  
Exemption Method and Domestic Law (Basic Tax Free Amount,  
Personal Benefits, Allocation of Costs)
- 17.30 – 18.00 Prof. Dr. Josef Schuch, WU  
Angelina Papulova, LL.M., WU  
Method Article: Timing Issues and Currency Fluctuations
- 18.00 - 18.30 Nicholas Pacher, MSc (WU), WU  
Method Article and European Union Law
- 18.30 - 19.00 Discussion