

29th VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“Priority Rules In Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention”

Monday, June 13, 2022

Session 1

- 09.00 – 09.30 **Prof. Michael Lang (WU)**
Stefano Castagna, MSc. LL.M. (WU)
The role of and the relationship between the distributive rules in tax treaties
- 09.30 – 10.00 **Prof. Daniel Blum (WU)**
Marcelo Henrique Barbosa Moura, LL.M. (WU)
The relevance of Art 7 (4) OECD and UN MC
- 10.00 – 10.30 **Prof. Georg Kofler (WU)**
Dott.ssa mag. Erika Scuderi, M.U. (WU)
The relevance of Art 21 (2) OECD and UN MC
- 10.30 – 11.00 Discussion
- 11.00 – 11.30 *Coffee Break*

Session 2

- 11.30 – 12.00 **Prof. Josef Schuch (WU)**
Nathalia Oliveira Costa, LL.M. (WU)
The relevance of Art 6 (4) OECD and UN MC
- 12.00 – 12.30 **Prof. Daniel Blum (WU)**
Belisa Ferreira Liotti, LL.M. (WU)
The relevance of Art 10 (4), Art 11 (4) and Art 12 (3) OECD MC
- 12.30 – 13.00 **Prof. Claus Staringer (WU)**
Abhishek Padwalkar, LL.M. (WU)
Cristian Camilo Rodríguez Peña, LL.M. (WU)
The relation between the different distributive rules for business income and income from independent personal services
- 13.00 – 13.30 Discussion
- 13.30 – 14.30 *Lunch Break*

Session 3

- 14.30 – 15.00 **Christian Knotzer, MSc (WU)**
The relation between Art 12A and Art 12B UN MC and the other
distributive rules of the UN MC
- 15.00 – 15.30 **Prof. Pasquale Pistone (WU)**
Stefanie Stöcklinger, LL.M. (WU)
The relation between the different distributive rules for employment
income
- 15.30 – 16.00 **Prof. Pasquale Pistone (WU)**
Siddhesh Rao, LL.M. (WU)
Jürgen Romstorfer, LL.M. (WU)
The relation between Art 16 OECD MC and the other distributive
rules of the OECD and the UN Model Convention
- 16.00 – 16.30 **Prof. Alexander Rust (WU)**
Mag. Rainer Borns (WU)
The relation between Art 20 OECD and UN MC and the other
distributive rules of the OECD and UN MC
- 16.30 – 17.00 Discussion
- 17.00 – 17.30 *Coffee Break*

Session 4

- 17.30 – 18.00 **Prof. Alexander Rust (WU)**
Monique Malan, LL.M. (WU)
The relation between Art 17 OECD MC and the other distributive
rules of the OECD and the UN Model Convention
- 18.00 – 18.30 **Prof. Michael Lang (WU)**
Mag. Michael Gleiss (WU)
The different distributive rules for capital gains (Art 13 OECD) and for taxes
on capital (Art 22 OECD) and their relation to the other distributive rules of
the OECD MC.
- 18.30 - 19.00 **Prof. Michael Lang (WU)**
Yasmin Lawson, LL.M. (WU)
The different distributive rules of the OECD Model Convention on
estates, inheritances and gifts
- 19.00 - 19.30 Discussion