

30th VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“Anti-Abuse Rules and Tax Treaties”

Monday, June 12, 2023

Session 1

- 09.00 – 09.30 **Prof. Alexander Rust (WU)**
Dott.ssa Mag. Valentina Emanuele (WU)
Domestic General Anti-Avoidance Rules (GAARs) and their Impact on Tax Treaties
- 09.30 – 10.00 **Prof. Claus Staringer (WU)**
Ruth Mirembe, LL.M. (WU)
Domestic Specific Anti Avoidance Rules (SAARS) (including Controlled foreign company (CFC))
- 10.00 – 10.30 **Prof. Daniel Blum (WU)**
Franz Wallig, MSc (WU)
Dual-Resident Entities (Art 4 par 3 OECD MC)
- 10.30 – 11.00 Discussion
- 11.00 – 11.30 *Coffee Break*

Session 2

- 11.30 – 12.00 **Prof. Josef Schuch (WU)**
Iris Tschatsch, MA (WU)
Minimum Holding Periods (Art 10 par 2 and 13 par 4 OECD MC)
- 12.00 – 12.30 **Prof. Georg Kofler (WU)**
Thomas Frenkenberger, LL.M. (WU)
Indirect Transfers of Immovable Property, Shares, and Rights (Art 13 par 4 OECD-MC and Art 13 par 5 to 7 UN-MC)
- 12.30 – 13.00 **Prof. Michael Lang (WU)**
Michael Hubmann, LL.M. (WU)
Sportspersons and Entertainers (Art 17 par 2 OECD MC)
- 13.00 – 13.30 Discussion
- 13.30 – 15.00 *Lunch Break*

Session 3

- 15.00 – 15.30 **Prof. Pasquale Pistone (WU)**
Mag. Severin Schragl (WU)
Limitation on benefits (LoB) (Art 29 par 1 to 7 OECD MC)
- 15.30 – 16.00 **Prof. Rita Szudoczky (WU)**
Kristof Boel, MSc (WU)
Third-Country Permanent Establishments (Art 29 par 8 OECD MC)
- 16.00 – 16.30 Discussion
- 16.30 – 17.00 *Coffee Break*

Session 4

- 17.00 – 17.30 **Prof. Michael Lang (WU)**
Oleksandr Nesterov-Surmenko, LL.M. (WU)
Principal Purpose Test (Art 29 par 9 OECD MC)
- 17.30 – 18.00 **Prof. Rita Szudoczky (WU)**
Ruth Maina, LL.M. (WU)
Harmful Tax Competition and Special Tax Regimes and Tax Treaties (Art 1
par 85 et seq OECD Model Commentary)
- 18.00 – 18.30 **Mag. Valentin Bendlinger, MSc (WU)**
The Influence of European Union Law on Tax Treaty Abuse
- 18.30 – 19:00 *Discussion*