

31st VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“Tax Treaty Interpretation in Light of Vienna Convention on The Law of Treaties (VCLT)”

Monday, June 17, 2024

Session 1

- 09.00 – 09.30 **Prof. Michael Lang, (WU)**
Mag. Kilian Posch (WU)
The Relevance of the Vienna Convention on the Law of Treaties for Tax
Treaty Interpretation
- 09.30 – 10.00 **Prof. Georg Kofler, (WU)**
Bence Péter Komár, LL.B., (WU)
The Ordinary Meaning (Art 31 par 1 VCLT); Special Meaning (Art 31 par 4
VCLT) and Tax Treaty Interpretation
- 10.00 – 10.30 **Prof. Karoline Spies, (WU)**
Giuseppe Moramarco, LL.M., (WU)
Good Faith (Art 31 par 1 VCLT) and Tax Treaty Interpretation
- 10.30 – 11.00 Discussion
- 11.00 – 11.30** ***Coffee Break***

Session 2

- 11.30 – 12.00 **Prof. Rita Szudoczky, (WU)**
Iris Tschatsch, MA, LL.M., (WU)
The Interpretation of Tax Treaty Terms in its Context (Art 31 par 1 and 2
VCLT)
- 12.00 – 12.30 **Prof. Alexander Rust, (WU)**
Juliane Beverungen, BA, BSc., (WU)
Object and Purpose (Art 31 par 1 VCLT) and Tax Treaty Interpretation
- 12.30 – 13.00 **Prof. Daniel Blum, (WU)**
Dominic Krenn, LL.M., (WU)
Subsequent Agreements (Art 31 par 3 subpar a VCLT) and Tax Treaty
Interpretation
- 13.00 – 13.30 Discussion
- 13.30 – 14.30** ***Lunch Break***

Session 3

- 14.30– 15.00 **Prof. Michael Lang, (WU)**
Eric Coenen, LL.B., (WU)
Subsequent Practice (Art 31 par 3 subpar b VCLT) and Tax Treaty Interpretation
- 15.00 – 15.30 **Dr. Gustavo Weiss de Resende, LL.M., (WU)**
Supplementary Means of Interpretation (Art 32 VCLT) and Tax Treaty Interpretation
- 15.30 – 16.00 **Yasmin Lawson, LL.M., (WU)**
Authentic Languages (Art 33 VCLT) and Tax Treaty Interpretation
- 16.00 – 16.30 Discussion
- 16.30 – 17:00** ***Coffee Break***

Session 4

- 17.00 – 17.30 **Prof. Claus Staringer, (WU)**
Timoleon Christodouloupoulos, LL.M., (WU)
Customary International Law and Tax Treaty Interpretation
- 17:30 – 18:00 **Prof. Michael Lang, (WU)**
Benjamin Beer, LL.B., (WU)
The Relation Between Art 3 par 2 OECD MC and the Interpretation Rules of the Vienna Convention on the Law of Treaties
- 18.00 – 18:30 *Discussion*
- 18.30** ***Ende des Symposiums***