

23rd VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“The UN Model Convention and its Relevance for the Global Tax Treaty Network”

Friday, June 17, 2016

- 08.30 – 09.00** **Jacques Sasseville (OECD)**
UN and OECD Model Convention: What the two Model Conventions
Share and Where They Differ
- 09.00 – 09.30** **Prof. Dr. Dr. h.c. Michael Lang (WU) / David Orzechowski, BSc,
LL.B. (WU)**
The Relevance of the Commentary to the OECD and the UN Model
Convention for the Interpretation of the UN Model Convention
- 09.30 – 10.00** **Dr. Raffaele Petruzzi, LL.M. (WU) / Viktoria Wöhrer, LL.M., BSc
(WU)**
Business Profits, Permanent Establishments and Associated
Enterprises
- 10.00 – 10.30** **Discussion**
- 10.30 – 11.00** **Coffee Break**
- 11.00 – 11.30** **Prof. Dr. Alexander Rust, LL.M. (WU) / Ben Walker, LL.M. (WU)**
Dependent and Independent Personal Services
- 11.30 – 12.00** **Prof. Dr. Claus Staringer (WU) / Matthias Mayer, LL.M. (WU)**
International Traffic
- 12.00 – 12.30** **Mag. Anna Binder, BSc (WU) / Selina Siller, BSc (WU)**
Dividends, Interest and Royalties
- 12.30 – 13.00** **Discussion**
- 13.00 – 14:00** **Lunch Break**

- 14.00 – 14.30** **Prof. Dr. Michael Tumpel (Johannes Kepler University Linz) /
MMag. Peter Bräumann (Johannes Kepler University Linz)**
Capital Gains
- 14.30 – 15.00** **Prof. MMag. Dr. Josef Schuch (WU) / Patrick Orlet, MSc, BSc
(WU)**
Directors' fees and Remuneration of Top Level Managerial Officials
- 15.00 – 15.30** **Eline Huisman, LL.M. (WU) / Nadine Oberbauer, LL.M. (WU)**
Pensions, Students and Other income
- 15.30 – 16.00** **Discussion**
- 16.00 – 16.30** **Coffee Break**
- 16.30 – 17.00** **Rita Julien, LL.M. (WU)**
Elimination of Double Taxation
- 17.00 – 17.30** **Laura Turcan, LL.M. (WU)**
Mutual Agreement Procedure, including Arbitration
- 17.30 – 18.00** **Prof. Dr. Pasquale Pistone (WU) / Pedro Schoueri, LL.M. (WU)**
Mutual Assistance: Exchange of information and Collection of Taxes
- 18.00 – 18.30** **Discussion**