

# **32<sup>nd</sup> Viennese Symposium on International Tax Law**

## **The UN Model Tax Convention – Recent Developments**

**June 06, 2025**

### **Invitation**

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In an era of rapid globalization international tax matters have taken center stage. Its influence has been felt in economies, businesses and governments across the globe. As global trading patterns evolve, the frameworks that govern how taxes are assessed and applied across borders must also be further developed. Among these, the role of the United Nations (UN) in the taxation has never been more crucial. The UN is shaping the future of international taxation through its extensive UN Model Tax Convention, which is expanding its influence at an unprecedented pace.

In recent times, the significance of the UN's contributions in this space has surged. It is providing essential guidance for emerging markets and developing countries, as well as offering a counterbalance to other dominant tax models. Now, as we look ahead, the UN is preparing to unveil pivotal updates to its Model articles and accompanying commentary. These updates promise to bring fresh perspectives and solutions to pressing issues like tax fairness, tax avoidance and digital economy taxation.

The upcoming changes are poised to have far-reaching implications for tax practitioners, policymakers and multinational corporations alike. Understanding these developments and their practical impacts will be critical as we navigate the complex terrain of international tax law in the coming years. This symposium provides a unique platform to engage with leading experts, dissect the latest UN updates and explore their significance for the global tax landscape.

#### **ORGANIZER:**

Institute for Austrian and International Tax Law, WU Vienna  
International Fiscal Association (Austrian Branch)

#### **SCIENTIFIC COMMITTEE:**

Prof. Georg Kofler  
Prof. Michael Lang  
Prof. Alexander Rust  
Prof. Josef Schuch  
Prof. Karoline Spies  
Prof. Claus Staringer  
Prof. Rita Szudoczky  
Prof. Pasquale Pistone  
(Institute for Austrian and International Tax Law, WU Vienna)

**Date:** Friday, June 6, 2025, 9.00 until 19.00

**Venue:** Campus WU Vienna, Building LC, Ceremonial Hall 1, Welthandelsplatz 1, 1020 Vienna.

**Participation is free of charge.**

To register, please scan the QR-Code or use the Online-Form ([short.wu.ac.at/sym-int-registration](https://short.wu.ac.at/sym-int-registration)). Event on site only.



For questions, please contact Ms. Myriam Pereira de Milinic  
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**Liselott Kana (United Nations Tax Committee)**

*Highlights of the Achievements of the UN Tax Committee – and what was not achieved*

**Alexander Rust (WU Vienna) & Benjamin Beer (WU Vienna)**

*Treatment of income arising from extractives and other natural resources under the UN Model*

**Claus Staringer (WU Vienna) & Stefan Pregebauer (WU Vienna)**

*Taxation of income from international shipping and international air transport under the UN Model*

**Daniel Blum (WU Vienna) & Timoleon Christodoulopoulos (WU Vienna)**

*Taxation of income from cross-border insurance activities under the UN Model – proposal for a new Art. 12C*

**Karoline Spies (WU Vienna) & Lea Glöer (WU Vienna) & Matthias Zaman (WU Vienna)**

*Taxation of fees for technical services under the UN Model (Art. 12A)*

**Georg Kofler (WU Vienna) & João Ochôa (WU Vienna)**

*Taxation of income from automated digital services under the UN Model (Art. 12B)*

**Pasquale Pistone (WU Vienna) & Prisca Musibi (WU Vienna)**

*The future of taxing income from cross-border services under the UN Model – a consolidated approach moving away from the physical presence threshold*

**Kristof Boel (WU Vienna)**

*Taxation of capital gains on shareholdings under the UN Model (substantial shareholdings, offshore indirect transfers)*

**Rita Szudoczky (WU Vienna) & Raffaella Oliveira (WU Vienna)**

*Royalties under the UN Model (definition of software)*

**Gustavo Weiss de Resende (WU Vienna)**

*Cross-border taxation issues involving remote workers under the UN Model*

**Michael Lang (WU Vienna) & Lukas Schuster (WU Vienna)**

*Fast-Track Instrument*

**Rita Szudoczky (WU Vienna) & Rhodah Nyamongo (WU Vienna)**

*General "subject-to-tax" rule under the UN Model*