

32nd Viennese Symposium on International Tax Law

The UN Model Convention – Recent Developments

June 06, 2025

Program

SESSION 1

- 09.00 – 09.30 **Liselott Kana (Co-Chair United Nations Tax Committee)**
Highlights of the Achievements of the UN Tax Committee – and what was not achieved
- 09.30 – 10.00 **Alexander Rust (WU Vienna)**
Benjamin Beer (WU Vienna)
Treatment of income arising from extractives and other natural resources under the UN Model
- 10.00 – 10.30 **Claus Staringer (WU Vienna)**
Stefan Pregebauer (WU Vienna)
Taxation of income from international shipping and international air transport under the UN Model
- 10.30 – 11.00 **Discussion**
- 11.00 – 11.30 Coffee Break

SESSION 2

- 11.30 – 12.00 **Daniel Blum (WU Vienna)**
Timoleon Christodouloupolos (WU Vienna)
Taxation of income from cross-border insurance activities under the UN Model – proposal for a new Art. 12C

- 12.00 – 12.30 **Karoline Spies (WU Vienna)**
Lea Glöer (WU Vienna)
Matthias Zaman (WU Vienna)
Taxation of fees for technical services under the UN Model (Art. 12A)
- 12.30 – 13.00 **Georg Kofler (WU Vienna)**
João Ochôa (WU Vienna)
Taxation of income from automated digital services under the UN Model (Art. 12B)
- 13.00 – 13.30 **Discussion**
- 13.30 – 14.30 Lunch Break

SESSION 3

- 14.30 – 15.00 **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
- 15.00 – 15.30 **Gustavo Weiss de Resende (WU Vienna)**
Cross-border taxation issues involving remote workers under the UN Model
- 15.30 – 16.00 **Rita Szudoczky (WU Vienna)**
Raffaela Oliveira (WU Vienna)
Royalties under the UN Model (definition of software)
- 16.00 – 16.30 **Discussion**
- 16.30 – 17.00 Coffee Break

SESSION 4

- 17.00 – 17.30 **Kristof Boel (WU Vienna)**
Taxation of capital gains on shareholdings under the UN Model
(substantial shareholdings, offshore indirect transfers)
- 17.30 – 18.00 **Michael Lang (WU Vienna)**
Lukas Schuster (WU Vienna)
Fast-Track Instrument
- 18.00 – 18.30 **Rita Szudoczky (WU Vienna)**
Rhodah Nyamongo (WU Vienna)
General "subject-to-tax" rule under the UN Model
- 18.30 – 19.00 **Discussion**
- 19.00 – 19.30 **End the symposium**



Participation is free of charge.

To register, please scan the QR code or use the online form (short.wu.ac.at/sym-int-registration). Event on site only.

For questions, please contact Ms. Myriam Pereira de Milinic
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