

## **33<sup>rd</sup> Viennese Symposium on International Tax Law**

# **Wealth and Wealth Transfers under Tax Treaty Law**

**June 1, 2026**

## **Invitation**

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In recent years, the discussion about taxing wealth reignited in the political sphere. Inheritance and estate taxes are frequently brought up as solutions to combat growing wealth disparity. With the resurgence of the discussion around taxing wealth, the question of avoiding double taxation arises as well.

In 1983, the OECD published the *Model Convention on Estates, Inheritance and Gifts*, aiming to address issues of double taxation on these topics. With a rise in estate, inheritance, and gift taxes, a desire to eliminate double taxation through treaties will naturally follow. While a review of the *Model Convention on Estates, Inheritance and Gifts* is therefore in order, another concern is its interaction with the *Model Convention on Income and Capital*. The OECD has been an enormous influence on tax treaty law, shaping conversations and practice through its *Model Convention on Income and Capital*, as well as the related commentary. How the two models can be reconciled – and where they potentially collide – is of great importance with increasing taxation of wealth.

The potentially arising issues have far-reaching implications for tax practitioners, policymakers and multinational corporations alike. Understanding the pitfalls and opportunities of wealth taxation in tax treaty law will be critical to staying at the forefront of upcoming developments. This symposium provides a unique platform to engage with leading experts, dissect both OECD model conventions 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. Nevia Čičin-Šain  
Prof. Georg Kofler  
Prof. Michael Lang  
Prof. Alexander Rust  
Prof. Josef Schuch  
Prof. Karoline Spies  
Prof. Claus Staringer  
Prof. Rita Szudoczky  
Prof. Pasquale Pistone  
Prof. Yariv Brauner  
(Institute for Austrian and International Tax Law, WU Vienna)

**Date:** Monday, June 1, 2026, 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 visit: [short.wu.ac.at/int-taxlaw](https://short.wu.ac.at/int-taxlaw).

Event on site only.

For questions, please contact Ms. Claudia Mühlberger [claudia.muehlberger@wu.ac.at](mailto:claudia.muehlberger@wu.ac.at)



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**Michael Lang (WU Vienna) & João Ochôa (WU Vienna) & Dominic Thierstein (WU Vienna)**

*Substantive Scope of the Model Tax Conventions (Income and Capital versus Estates and Inheritances and Gifts)*

**Claus Staringer (WU Vienna) & Robbe Basteleurs (WU Vienna)**

*Treaty Entitlement under the Model Tax Conventions (Income and Capital versus Estates and Inheritances and Gifts)*

**Pasquale Pistone (WU Vienna) & Timoleon Angelos Christodoulopoulos (WU Vienna)**

*Mutual Assistance (Income and Capital versus Estates and Inheritances and Gifts)*

**Nevia Čičin-Šain (WU Vienna) & Gangshan Cao (WU Vienna)**

*Immovable Property under the Model Tax Conventions (Income and Capital versus Estates and Inheritances and Gifts)*

**Daniel Blum (University of Innsbruck/WU Vienna) & Helena Schönleitner (WU Vienna) & Maximilian Pfluger (WU Vienna)**

*Movable Property of a Permanent Establishment (Income and Capital versus Estates and Inheritances and Gifts)*

**Michael Lang (WU Vienna) & Fabian Fellner (WU Vienna)**

*Ships and Aircrafts (Income and Capital versus Estates and Inheritances and Gifts)*

**Michael Lang (WU Vienna) & Stefan Pregesbauer (WU Vienna)**

*Treatment of Diplomats and Similar Persons*

**Rita Szudocky (WU Vienna) & Johanna Riedl (WU Vienna)**

*Deduction of Debts (Income and Capital versus Estates and Inheritances and Gifts)*

**Alexander Rust (WU Vienna) & Raphaela Riegler (WU Vienna)**

*Exemption Methods (Income and Capital versus Estates and Inheritances and Gifts)*

**Georg Kofler (WU Vienna) & Matthias Zaman (WU Vienna)**

*Credit Method (Income and Capital versus Estates and Inheritances and Gifts)*

**Alexander Rust (WU Vienna) & Laura Sucker (WU Vienna)**

*Non-Discrimination (Income and Capital versus Estates and Inheritances and Gifts)*