

33rd Viennese Symposium on International Tax Law

Wealth and Wealth Transfers under Tax Treaty Law

June 1, 2026

Program

SESSION 1

Chair: Nevia Čičin-Šain

- 09.00 – 09.30 **Michael Lang (WU Vienna)**
João Part-Ochôa (WU Vienna)
Dominic Thierstein (WU Vienna)
Substantive Scope of the Model Tax Conventions (Income and Capital
versus Estates and Inheritances and Gifts)
- 09.30 – 10.00 **Claus Staringer (WU Vienna)**
Robbe Basteleurs (WU Vienna)
Treaty Entitlement under the Model Tax Conventions (Income and Capital
versus Estates and Inheritances and Gifts)
- 10.00 – 10.30 **Pasquale Pistone (WU Vienna)**
Timoleon Angelos Christodouloupoulos (WU Vienna)
Mutual Assistance (Income and Capital versus Estates and Inheritances
and Gifts)
- 10.30 – 11.00 **Discussion**
- 11.00 – 11.30 Break

SESSION 2

Chair: Georg Kofler

- 11.30 – 12.00 **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)

- 12.00 – 12.30 **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)
- 12.30 – 13.00 **Michael Lang (WU Vienna)**
Fabian Fellner (WU Vienna)
Ships and Aircrafts (Income and Capital versus Estates and Inheritances and Gifts)
- 13.00 – 13.30 **Discussion**
- 13.30 – 15.00 Lunch Break

SESSION 3

Chair: Pasquale Pistone & Alexander Rust

- 15.00 – 15.30 **Michael Lang (WU Vienna)**
Stefan Pregeßbauer (WU Vienna)
Treatment of Diplomats and Similar Persons
- 15.30 – 16.00 **Rita Szudoczky (WU Vienna)**
Johanna Riedl (WU Vienna)
Deduction of Debts (Income and Capital versus Estates and Inheritances and Gifts)
- 16.00 – 16.30 **Discussion**
- 16.30 – 17.00 Break

SESSION 4

Chair: Claus Staringer & Rita Szudoczky

- 17.00 – 17.30 **Alexander Rust (WU Vienna)**
Raphaella Riegler (WU Vienna)
Exemption Methods (Income and Capital versus Estates and Inheritances and Gifts)
- 17.30 – 18.00 **Georg Kofler (WU Vienna)**
Matthias Zaman (WU Vienna)
Credit Method (Income and Capital versus Estates and Inheritances and Gifts)

18.00 – 18.30	Alexander Rust (WU Vienna) Laura Sucker (WU Vienna) Non-Discrimination (Income and Capital versus Estates and Inheritances and Gifts)
18.30 – 19.00	Discussion
19.00	End of the symposium