



Invitation
21st Viennese Symposium on International Tax Law
The OECD-Model-Convention and its Update 2014

The OECD plans to publish the next update of the OECD Model Tax Convention in the second half of 2014. The OECD Committee on Fiscal Affairs and its Working Parties have been working on the proposed changes of the OECD Model Convention and the Commentaries for some years. The most important changes will be analyzed shortly after the OECD Committees have made their final decisions. Jacques Sasseville, the research team of the Institute for Austrian and International Tax Law and other distinguished academics will examine the proposed changes in detail. Emphasis will be placed on the practical relevance of the Update 2014 and how tax planning will be affected by the changes.

Organizer:

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

Scientific Committee:

Prof. Dr. Dr. h.c. Michael Lang
Prof. Dr. Josef Schuch
Prof. Dr. Claus Staringer
Prof. Dr. Alexander Rust, LL.M.
Prof. Dr. Pasquale Pistone
Prof. Dr. Alfred Storck
Prof. Dr. Jeffrey Owens
(WU, Institute for Austrian and International Tax Law)

Date:

Wednesday, July 2nd, 2014, 8.30 until 19.30

Venue:

Campus WU, Festsaal 1, Building LC
1020 Vienna, Welthandelsplatz 1

Participation is free of charge.

Please register with christine.wiesinger@wu.ac.at, until 20 June 2014

Jaques Sasseville (OECD)

The Highlights of the Update 2014 and its Practical Relevance

Prof. Dr. Josef Schuch (WU) / Erik Pinetz, LL.M. (WU)

The Definition of Dividends, Interest, Royalties and Capital Gains

Felipe Vallada, LL.B. (WU) / Prof. Dr. Alexander Rust, LL.M. (WU)

Beneficial Ownership According to Articles 10, 11 and 12 OECD Model Convention

Prof. Dr. Pasquale Pistone (WU) / Erich Schaffer, MSc. (WU)

Entertainers According to Art 17 OECD Model Convention

Maryte Somare, LL.M. (WU)

Alternative Provisions to Art 17 OECD Model Convention

Prof. Dr. Michael Tumpel (University of Linz) / Robert Jahn (University of Linz)

Termination of Employment

Prof. Dr. Claus Staringer (WU) / Mag. Anna Binder (WU)

Students and Business Apprentices According to Art 20 OECD Model Convention

Prof. Dr. Edoardo Traversa (WU/Université catholique de Louvain) / Francesco Cannas, LL.M. (WU)

Exchange of Information (Art 26 OECD Model Convention)

Michael Wenzl, MSc. (WU)

Tax Treaty Issues Related to Emissions Permits and Credits

MR Prof. Heinz Jirousek (Ministry of Finance, Vienna)

The Implementation of the OECD Update 2014 in Bilateral Tax Treaty Practice – An OECD Member States' Perspective

Prof. Dr. Michael Lang (WU) / Laura Turcan, LL.B. (WU)

The OECD Update 2014 and its Impact on the UN Model Convention

Prof. Dr. Alfred Storck (WU) / Alexander Zeiler, LL.M. (WU)

Beyond the OECD Update 2014: Changes to the Concepts of Permanent Establishments in the Light of the BEPS Discussion