

Invitation to the Conference

SOURCE VERSUS RESIDENCE: THE ALLOCATION OF TAXING RIGHTS IN TAX TREATY LAW

Problems arising from the Existing Tax Treaty Provisions
and Possible Alternatives

November 8 - 10, 2007, Vienna

Wirtschaftsuniversität Wien

(Vienna University of Economics and Business Administration)

The OECD Model Tax Treaty, other model treaties, and the bilateral treaties drafted in accordance with these models allocate the taxing rights between the state of source and the state of residence. The source rules for income taxation are determined by Articles 6 to 21 of the OECD Model Convention. These rules look back on a rather long history and it seems to be difficult to justify some of them and the way the scope of these rules is distinguished from the scope of other rules today. Courts, tax administrators, and practitioners have to deal with a growing number of interpretation and application problems. In a globalized world with ever-increasing cross-border streams of income such problems are getting more and more attention.

A main focus of this conference will be an analysis of the allocation rules of the OECD Model Tax Convention and its equivalents in bilateral tax treaties. In preparation for the conference distinguished experts from different parts of the world will write papers on each allocation rule. They will examine the justification of these rules and their scope and highlight the most relevant interpretation and application problems of the rules. In addition they will suggest how such rules should be modified and will also search for alternatives. The papers will be distributed in advance to all conference participants, who will be asked to read the papers in preparation for the conference. Distinguished experts of international tax

law will play the role of discussants and make critical comments on the papers. Their short oral contributions will serve as input statements in order to provide for a framework for lively discussions among the leading experts of international tax law.

The group of participants will be rather small in order to enable an interesting exchange of thoughts. Therefore only a limited number of participants will be admitted. All participants must have expertise in international tax law either from a practical or an academic perspective. We kindly invite researchers of any nationality to apply for participation.

Conference details:

Date: November 8 – 10, 2007

Program: Please find the detailed program enclosed!

Venue: Vienna University of Economics and Business Administration
Augasse 2-6, 1090 Vienna

Participation Fee: 1.000 Euro

A waiver of the participation fee may be granted to professors and other researchers who are employed by a university or other academic institutions (wherever located) and have been engaged in research activities in international tax law.

Please send your application to Ms. Necha Demirova (e-mail: **necha.demirova@wu-wien.ac.at**, fax: **++43 1 31336 730** – please use the attached application form).

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Thursday, 8 November 2007

18.00 Opening of the Conference

Prof. Dr. **Michael Lang**, *Head of the Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration*

Prof. Dr. **Eva Eberhartinger**, *Vice rector at the Vienna University of Economics and Business Administration*

Jacques Sasseville, *OECD, Centre for Tax Policy and Administration, Paris*

Prof. **Tsilly Dagan**, *Bar Ilan University*

Lecture on "Tax Treaties from a Game Theory Perspective"

afterwards Cocktail Reception

Friday, 9 November 2007

8.30 – 10.00 Business Income (Art 7 OECD Model Convention)

Chair: **Jacques Sasseville** (*OECD, Centre for Tax Policy and Administration, Paris*)

Paper by: Prof. **Reuven Avi-Yonah** (*University of Michigan*)

Discussant: **Michael Wichmann** (*Federal Ministry of Finance, Berlin*)

10.00 – 10.30 Coffee Break

**10.30 – 11.30 Immovable Property (Art 6 OECD Model Convention)
Shipping, Inland Waterways Transport and Air Transport
(Art 8 OECD Model Convention)**

Chair: Prof. Dr. **Michael Lang** (*Vienna University of Economics and Business Administration*)

Papers by: Prof. Prof. Dr. **Ekkehart Reimer** (*University of Heidelberg*) on
Art 6 OECD Model Convention
Prof. Dr. **Guglielmo Maisto** (*University of Piacenza*) on
Art 8 OECD Model Convention

- Discussants: **Raul-Angelo Papotti**, LL.M. (*Chiomenti Studio Legale, London*) on Art 6 OECD Model Convention
Prof. Dr. **Alexander Hemmelrath** (*University of Osnabrück*) on Art 8 OECD Model Convention
- 11.30 – 12.00** Coffee Break
- 12.00 – 13.00** **Dividends** (Art 10 OECD Model Convention)
- Chair: Prof. Dr. **Josef Schuch** (*Vienna University of Economics and Business Administration*)
- Paper by: Prof. Dr. **Stef van Weeghel** (*University of Amsterdam*)
- Discussant: Prof. Dr. **Marjaana Helminen** (*University of Helsinki*)
- 13.00 – 14.30** Lunch Break
- 14.30 – 16.00** **Interest** (Art 11 OECD Model Convention)
Royalties (Art 12 OECD Model Convention)
- Chair: Prof. Dr. **Bertil Wiman** (*Stockholm School of Economics*)
- Papers by: Prof. Dr. **Robert Danon** (*University of Neuchatel*) on Art 11 OECD Model Convention
Dr. **Niv Tadmor** (*Partner of Clayton Utz Lawyers, Australia*) on Art 12 OECD Model Convention
- Discussants: **Marco Lombardi**, LL.M. (*Jones Day, Milan*) on Art 11 OECD Model Convention
Michael Lennard (*UN Secretariat – Taxation Matters, New York*) on Art 12 OECD Model Convention
- 16.00 – 16.30** Coffee Break
- 16.30 – 18.00** **Capital Gains** (Art 13 OECD Model Convention)
- Chair: Prof. Dr. **Kees van Raad** (*Leiden University, Netherlands*)
- Paper by: Dr. **Stefano Simontacchi** (*Italy*)
- Discussant: Prof. **Rick Krever** (*Monash University, Australia*)
- 19.00** Reception by the **Mayor of Vienna** at the Viennese wine bar:

Heurigenrestaurant
“Buschenschank Wolff”
Rathstrasse 46-50, 1190 Wien

Saturday, 10 November 2007

- 8.30 – 10.00** **Employment Income** (Art 15 OECD Model Convention)
Students and Trainees (Art 20 OECD Model Convention)
- Chair: Prof. Dr. **Claus Staringer** (*Vienna University of Economics and Business Administration*)
- Papers by: Prof. Dr. **Robert Waldburger** (*University of St. Gallen*) on Art 15 OECD Model Convention
Prof. Dr. **Luc De Broe** (*Leuven University*) on Art 20 OECD Model Convention
- Discussants: **Bernard Peeters** (*Free University of Brussels, Tiberghien Lawyers, Brussels*) on Art 15 OECD Model Convention
Marek Herm, LL.M. (*European Commission, Brussels*) on Art 20 OECD Model Convention
- 10.00 – 10.30** Coffee Break
- 10.30 – 11.30** **Directors' Fees** (Art 16 OECD Model Convention)
Artistes and Sportsmen (Art 17 OECD Model Convention)
- Chair: Prof. Dr. **Philip Baker** (*University of London*)
- Papers by: Prof. Dr. **Rainer Prokisch** (*University of Maastricht*) on Art 16 OECD Model Convention
Prof. **Daniel Sandler** (*University of Western Ontario*) on Art 17 OECD Model Convention
- Discussants: Prof. **Ruth Mason** (*University of Connecticut*) on Art 16 OECD Model Convention
Dr. **Dick Molenaar** (*Netherlands*) on Art 17 OECD Model Convention
- 11.30 – 12.00** Coffee Break
- 12.00 – 13.00** **Pensions** (Art 18 OECD Model Convention)
- Chair: **Pascal Saint-Amans** (*Chairman Working Party 1, OECD Committee on Fiscal Affairs; Direction générale des impôts, France*)
- Paper by: Prof. Dr. **Eric Kemmeren** (*Tilburg University*)
- Discussant: Prof. Dr. **Bertil Wiman** (*Stockholm School of Economics*)
- 13.00 – 14.30** Lunch Break

- 14.30 – 16.00** **Government Employees** (Art 19 OECD Model Convention)
- Chairs: **Andrew Dawson** (*Tax Treaty Team, HM Revenue and Customs, UK*)
 Prof. Dr. John F. Avery Jones (*Special Commissioner, UK*)
- Paper by: **Prof. Dr. Pasquale Pistone** (*Vienna University of Economics and Business Administration*)
- Discussant: **Prof. Yariv Brauner** (*University of Florida*)
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- 16.00 – 16.30** Coffee Break
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- 16.30 – 18.00** **Other Income** (Art 21 OECD Model Convention)
- Chairs: **Prof. Richard Vann** (*University of Sydney, Australia*)
- Paper by: **Dr. Alexander Rust** (*University of Munich*)
- Discussant: **Prof. Dr. Frank Pötgens** (*De Brauw Blackstone Westbroek, Netherlands*)

End of the Conference
