

INVITATION

Conference

“Practical Problems of Tax Treaty Interpretation and Application: The Case Study Conference”

WU (Vienna University of Economics and Business),
October 21, 2013, Vienna, Austria

Joint Organizers: International Fiscal Association (IFA) Austrian Branch
International Fiscal Association (IFA) Czech Branch
International Fiscal Association (IFA) Estonian Branch
International Fiscal Association (IFA) Hungarian Branch
International Fiscal Association (IFA) Polish Branch
International Fiscal Association (IFA) Slovak Branch

Speakers:	Heinz Jirousek	(Ministry of Finance, Austria)
	Vaclav Zika	(Ministry of Finance, Czech Republic)
	Helen Pahapill	(Ministry of Finance, Estonia)
	Karsten Flüchter	(Federal Center Tax Office, Germany)
	Gyöngyi Antal	(Ministry of Finance, Hungary)
	Mariusz Każuch	(Ministry of Finance, Poland)
	Jana Nestinova	(Ministry of Finance, Slovakia)

Chairman: Michael Lang Institute for Austrian and International Tax Law, WU
International Fiscal Association (IFA) Austrian Branch

The Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and the Austrian IFA Branch, together with the above mentioned other IFA branches, are proud to invite you to the Conference **“Practical Problems of Tax Treaty Interpretation and Application: The Case Study Conference”**.

This conference will focus on case law studies based on practical cases or problems which are of relevance in our bilateral tax treaty relations. At the Conference, qualification conflicts will be discussed with treaty negotiators and competent authorities, on the basis of selected case studies. We are grateful that treaty negotiators or competent authorities from Poland, Czech Republic, Slovak Republic, Hungary, Estonia, Germany and Austria will discuss these case studies.

The Conference starts on **October 20, 2013, at 18:00 with a welcome reception** at the Institute for Austrian and International Tax Law, WU. Please note that this event will take place on the New Campus of WU, which is located in Vienna's second district, at Welthandelsplatz 1. The working sessions will be held on **October 21, 2013 at the Large Ceremony Hall of WU** (Vienna University of Economics and Business), LC building on the New Campus, Welthandelsplatz, 1020 Vienna, from 9.00 a.m. to 5.30 p.m..

The participation fee for the Conference is EUR 500.--. IFA Members and LL.M. Alumni (LL.M. in International Tax Law, WU Vienna) will be admitted at a reduced fee of EUR 200,-. A waiver of the participation fee may be granted to (full-time) academics and other researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities related to the respective topic. The participation fee must be paid not later than **September 15, 2013**, and will not be refunded in the case of cancellation one week prior to the conference.

If you are interested, please send us the application form as soon as possible, stating whether you would like to register as a regular participant or apply for a waiver of the participation fee. Please send your applications via e-mail to **Verena Egger** (verena.egger@wu.ac.at)

PROGRAMME

Conference

“Practical Problems of Tax Treaty Interpretation and Application: The Case Study Conference”

WU (Vienna University of Economics and Business)
October 20-21, 2013, Vienna, Austria

Sunday, October 20, 2013

18:00

WELCOME RECEPTION

Welcome address: Michael Lang

Keynote speech: Jeffrey Owens
„The Role of Tax Treaties in Facilitating Development and Protecting
the Tax Base“

Cocktail reception at the Institute for Austrian and International Tax
Law, WU, Welthandelsplatz 1, D3 building, 2nd floor.

ATTENTION: **NEW CAMPUS**
Welthandelsplatz 1
1020 Vienna

Monday, October 21, 2013

Session 1

09:00 – 10:30

Case studies on **partnerships and other hybrid entities**

Chair: Michael Lang

Panel: Austria
Slovakia
Czech Republic
Hungary

10:30 – 11:00 Coffee Break

Session 2 Case studies on **business profits**

11:00 – 12:30 *Chair: Michael Lang*

*Panel: Germany
Estonia
Poland*

12:30 – 14:00 Lunch Break

Session 3 Case studies on **permanent establishments**

14:00 – 15:30 *Chair: Michael Lang*

*Panel: Slovakia
Hungary
Germany*

15:30 – 16:00 Coffee Break

Session 4 Case studies on **employment income**

16:00 – 17:30 *Chair: Michael Lang*

*Panel: Czech Republic
Poland
Estonia*

The conference sessions will be held at the Library and Learning Center of WU, in Ceremony Hall 1, LC Building, ground floor, room nr. **LC.0.100**