



INVITATION to the conference “TAX TREATIES FROM A LEGAL AND ECONOMIC PERSPECTIVE”

**WU (Vienna University of Economics and Business),
March 18 – 20, 2010, Vienna, Austria**

Organized by the SFB International Tax Coordination, the Institute for Austrian and International Tax Law, WU, Vienna, and IFA Austria (International Fiscal Association)

This cross-disciplinary conference aims at bringing together experts from Economics and Laws and discuss selected Tax Treaties Issues from a Legal and Economic Perspective. We want to encourage the much needed communication between these two groups who think about similar issues from a much different perspective. The papers will be distributed before the conference. Participants are expected to read all the papers before the conference.

Each segment of the conference will be introduced by an input statement of one or two discussants who will critically comment on the papers of the segment, in order to stimulate lively discussion. Legal experts will discuss the economic papers, and vice versa.

The conference starts on **March 18, 2010** at 19.00 with the Conference Opening and Cocktail Reception at the Institute for Austrian and International Tax Law. The working sessions will be held all day on March 19 and 20, 2010, at WU (Vienna University of Economics and Business). On March 19, the Mayor of Vienna will invite all the participants to an evening at a “Heurigen”.

The participation fee for the conference is EUR 1000.--. A waiver of the participation fee may be granted to (full-time) professors 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 **February 15, 2010**, 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 **Renée Pestuka** (renee.pestuka@wu.ac.at)

Prof. Dr. Dr.h.c. Michael Lang
Head, Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Josef Schuch
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Pasquale Pistone
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Martin Zagler
Professor at the Department of Economics
WU (Vienna University of Economics
and Business)

Prof. Dr. Claus Staringer
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alfred Storck
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

PROGRAMME

Thursday, March 18, 2010

19:00 **Opening of the Conference** at the Institute for Austrian and International
Tax Law
(UZA 3, Section 5, 4th Floor, Althanstraße 39-45, 1090 Vienna)

Michael Lang, *Professor at the Institute for Austrian and International
Tax Law, WU Vienna University of Economics and Business*
Martin Zagler (*Department of Economics, WU Vienna University of
Economics and Business*)

Afterwards: Cocktail Reception

on invitation of:



09:00 – 10:30 **Session I: The Effect of Bilateral Tax Treaties on Economic Growth**

Chairs: **Michael Lang** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
Markus Leibrecht (*Institute for Public Sector Economics / Special Research Program on International Tax Coordination, WU Vienna University of Economics and Business*)

Discussant: **Rick Krever** (*Monash University, Department of Business Law and Taxation; Clayton, Australia*)

Paper prepared by:
- Fabian Barthel (*LSE, Department of Geography & Environment, London*)

10:30 – 11:00 Coffee Break

11:00 – 13:00 **Session II: Treaty Shopping and Avoidance of Abuse**

Chairs: **Martin Zagler** (*Department of Economics, WU Vienna University of Economics and Business*)
Guglielmo Maisto (*Università Cattolica del Sacro Cuore*)

Discussants: **Edoardo Traversa** (*Université Catholique de Louvain*)
Wolfgang Eggert (*University of Paderborn, Paderborn*)

Papers prepared by:
- Reuven Avi-Yonah (*University of Michigan*)/ Christiana Panayi (*Centre for Commercial Law Studies / Queen Mary, University of London*)
- Luc De Broe (*Instituut voor Fiscaal Recht / K.U. Leuven, Faculteit Rechten*) / Niels Bammens (*Instituut voor Fiscaal Recht / K.U. Leuven, Faculteit Rechten*)
- David Duff (*National Centre for Business Law / University of British Columbia*)
- Friedrich Schneider (*Department of Economics, Johannes Kepler University of Linz*)
- Juan Zornoza Pérez (*Universidad Carlos III de Madrid, Departamento de Derecho Público del Estado, Madrid*) / Andrés Báez (*Universidad Pública de Navarra, Navarra*)

13:00 – 14:30 Lunch Break

14:30 – 15:40 **Session III: International Allocation of Cross Border Business Profits: Arm's Length Principle**

Chairs: **Alfred Storck** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
David Duff (*National Centre for Business Law / University of British Columbia*)
Eva Eberhartinger (*Tax Management Group, WU Vienna University of Economics and Business*)

Discussant: **Hugh Ault** (*Boston College Law School*)

Papers prepared by:

- Wolfgang Eggert (*University of Paderborn, Paderborn*)
- Edoardo Traversa (*Université Catholique de Louvain*) / Marcel Gérard (*Université Catholique de Louvain and Catholic University of Mons*)

15:40 – 16:10 Coffee Break

16:10 – 17:30 **Session IV: Source vs. Residence**

Chairs: **Pasquale Pistone** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
Christian Bellak (*Institute for Economic Policy and Industrial Economics, WU Vienna University of Economics and Business*)

Discussants: **Alexander Rust** (*University of Luxembourg, Luxembourg*)
Friedrich Schneider (*Department of Economics, Johannes Kepler University of Linz*)
Martin Wenz (*Hochschule Liechtenstein / Institut für Finanzdienstleistungen*)

Papers prepared by:

- Kimberley Brooks (*McGill University, Faculty of Law, Montreal, Quebec*)
- Mihir A. Desai (*Harvard University and NBER*) / Dhammika Dharmapala (*University of Illinois at Urbana-Champaign*)
- Eric C.C.M. Kemmeren (*Fiscal Institute Tilburg of Tilburg University*)

20:00 Dinner

Saturday, March 20, 2010

09:00 – 10:30 **Session V: Credit versus Exemption**

Chairs: **Michael Lang** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
Jack Mintz (*University of Calgary, School of Public Policy, Calgary, Alberta*)

Discussant: **Johannes Voget** (*Oxford University Centre for Business Taxation*)

Papers prepared by:

- Guglielmo Maisto (*Università Cattolica del Sacro Cuore*)
- Daniel N. Shaviro (NYU Law School, New York)
- Félix Alberto Vega Borrego (*Universidad Autónoma, Madrid*) /
Domingo Jesús Jiménez-Valladolid de L'Hotellerie-Fallois (*Universidad Autónoma, Madrid*)

10:30 – 11:00 Coffee Break

11:00 – 12:30 **Session VI: Tax Treaties and Developing Countries**

Chairs: **Pasquale Pistone** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
Hugh Ault (*Boston College Law School*)

Discussants: **Felipe Yáñez V.** (*Universidad de los Andes – Santiago de Chile*)
Mihir A. Desai (*Harvard University and NBER*)

Papers prepared by:

- Lukas Moravec (*Czech University of Life Sciences, Prague*)
- Pasquale Pistone (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
- Victor T Thuronyi (*International Monetary Fund, Washington, D.C.*)

12:30 – 14:00 Lunch Break

14:00 – 15:30 **Session VII: Tax Treaty Application: Cross Border Administrative Issues (including Exchange of Information, Collection of Taxes, Dispute Settlement, legal Certainty in Tax Treaty Application)**

Chairs: **Martin Zagler** (*Department of Economics, WU Vienna University of Economics and Business*)
Eric C.C.M.Kemmeren (*Fiscal Institute Tilburg of Tilburg University*)

Discussant: **Fabian Barthel** (*LSE, Department of Geography & Environment, London*)

Papers prepared by:

- Carlo Garbarino. (*Università Bocconi, Milano*) / Marina Lombardo (*Università Bocconi, Milano*)
- Michael Mc Intyre (*Wayne State University Law School*)
- Dikshit Prasad Sengupta (*independent expert*)
- Johannes Voget (*Oxford University Centre for Business Taxation*)
- Martin Wenz (*Hochschule Liechtenstein / Institut für Finanzdienstleistungen*) / Matthias Langer (*Hochschule Liechtenstein / Institut für Finanzdienstleistungen*) / Bernhard Brielmaier (*Hochschule Liechtenstein / Institut für Finanzdienstleistungen*) / Alexander Linn (*Hochschule Liechtenstein / Institut für Finanzdienstleistungen*)

15:30 – 16:00 *Coffee Break*

16:00 – 17:30 **Session VIII: International Tax Neutrality and Non-discrimination**

Chairs: **Claus Staringer** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)
Bertil Wiman (*PwC Visiting Professor, WU Vienna University of Economics and Business*)

Discussants: **Gerard Meussen** (*Radboud University Nijmegen*)
Marcel Gérard (*Université Catholique de Louvain and Catholic University of Mons*)

Papers prepared by:

- Jack Mintz (*University of Calgary, School of Public Policy, Calgary, Alberta*) / Catherine Brown (*University of Calgary, School of Public Policy, Calgary, Alberta*)
- Cees Peters (*Fiscal Institute Tilburg of Universiteit van Tilburg*)
- Alexander Rust (*University of Luxembourg, Luxembourg*)

Sessions will take place in the main building (UZA 1, Augasse 2-6, 1090 Vienna) of the WU (Vienna University of Economics and Business Administration) in the ceremony hall ("Festsaal").