

Dear Colleagues,

We would like to invite doctoral candidates to participate in the **Seminar on European Tax Law**, which is scheduled from **February 23–26, 2024** and organised by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business).

This seminar is part of a doctorate programme jointly organised by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), Tax Law Department, Faculty of Law of the University of Leiden, the law faculties at Stockholm University and Uppsala University. The event in Vienna will be followed by a Seminar on Comparative Tax Law in Uppsala from September 03-04, 2024, and a Seminar on Transfer Pricing and Related Issues in Stockholm from September 05-06, 2024. The Seminar in Leiden on International Tax Law will be held in October 12-13, 2023. All seminars are offered **free of charge**; participants will only have to pay for their own travel, accommodation and meals.

If you are a doctoral candidate engaged in research and writing a doctoral thesis (dissertation) in the field of tax law, you are entitled to attend this seminar, provided your supervisor issues a signed statement that you are effectively engaged in writing a doctoral thesis.

The core topic of the seminar held in Vienna will be European tax law. Outside the core program, there will be a **"Poster Session"**, allowing the participants to present the quintessence of their doctoral thesis to the public. A poster containing the highlights of the participant's doctoral thesis must be prepared by **February 9, 2024**.

The **programme** is as follows:

#### **Friday, February 23, 2024**

09.00 – 10.30	Sources of EU Law relevant for Direct Taxation ( <i>Prof. Michael Lang</i> )
10.30 – 11.00	Break
11.00 – 12.30	Coordination of Tax Laws and Tax Policies in the EU: history and challenges of harmonization and reforms under discussion ( <i>Prof. Karoline Spies</i> )
12.30 – 14.00	Lunch break
14.00 – 15.30	Trends and developments on CJEU case law on fundamental freedoms in tax matters ( <i>Prof. Alexander Rust</i> )
15.30 – 16.00	Break
16.00 – 17.30	Pillar 2 Directive ( <i>Priv.-Doz. Dr. Christoph Marchgraber</i> )

#### **Saturday, February 24, 2024**

09.00 – 10.30	The EU Anti-tax avoidance directive ( <i>Dr. Martin Klokár</i> )
10.30 – 11.00	Break
11.00 – 12.30	Prohibition of State Aid: Its relevance for tax law and procedures; current developments and implications in relations with third countries ( <i>Assoz. Prof. Rita Szudoczky</i> )
12.30 – 14.00	Lunch break
14.00 – 15.30	Mutual assistance in tax matters ( <i>Dr. Viktoria Wöhrer</i> )
15.30 – 16.00	Break
16.00 – 17.30	Settlement of disputes ( <i>Prof. Claus Staringer</i> )

19.30



Invitation to an evening at the Viennese Heurigen Hengl Haselbrunner  
(wine tavern) sponsored by PwC

### **Monday, February 26, 2024**

09.00 – 10.30	Poster session
10.30 – 11.00	Break
11.00 – 12.30	The Parent-Subsidiary Directive ( <i>Prof. Daniel Blum</i> )
12.30 – 14.00	Lunch break
14.00 – 15.30	The Interest and Royalties Directive ( <i>Prof. Georg Kofler</i> )
15.30 – 16.00	Break
16.00 – 17.30	The Merger Directive ( <i>MMag. Matthias Hofstätter</i> )

Please find the application form on our website (<https://www.wu.ac.at/taxlaw/events/doctorate-seminar>). We look forward to receiving applications until **November 30, 2023**. Applicants will be notified of their acceptance/refusal mid of December 2023.

### **Board Members:**

Prof. Tanja Bender, University of Leiden  
Prof. Georg Kofler, WU  
Prof. Michael Lang, WU  
Prof. Jérôme Monsenego, Stockholm University  
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Prof. Alexander Rust, WU  
Prof. Josef Schuch, WU  
Prof. Karoline Spies, WU  
Prof. Claus Staringer, WU  
Prof. Bertil Wiman, Uppsala University

If you need additional information or have any questions, please do not hesitate to contact Ms Denisse Vincke ([denisse.vincke@wu.ac.at](mailto:denisse.vincke@wu.ac.at)).

Kind regards,

Georg Kofler / Michael Lang / Alexander Rust / Josef Schuch / Karoline Spies / Claus Staringer /  
Rita Szudoczky / Pasquale Pistone / Jeffrey Owens / Robert Risse / Theodora Stergidou