

## PROGRAM

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### Conference "Crypto Assets: Tax Law and Policy"

Rust, Austria  
June 29 – July 1, 2023

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#### Thursday, June 29, 2023

14:30 Arrival of the participants at the Doctoral Seminar in Rust

15:30 – 18:00 **DIBT Doctorate Workshop**

The DIBT Doctorate Workshop is an opportunity for doctoral students who are writing their thesis in the area to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation, one of the DIBT collegiates will comment for up to ten minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and whoever of the conference participants is interested and already present in Rust, is most cordially invited to participate.

until 18:00 Arrival of the conference participants not participating in the workshop

18:30 **Dinner** at Seehotel Rust

20:00 **Wine Tasting** at the Seehof in Rust  
(invitation by the Mayor of Rust)

#### Friday, June 30, 2023

9:00 – 10:30 **I) General Framework and Domestic Tax Guidance**  
3-5 input statements, discussion round

10:30 – 11:00 Coffee Break

11:00 – 12:30 **II) Income and Capital Gains Taxes: Origination ("Creation") and Extinction ("Loss")**  
3-5 input statements, discussion round

- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Income and Capital Gains Taxes: Post-Origination Events (“Use”) in Investment Transactions**  
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) Income and Capital Gains Taxes: Post-Origination Events (“Use”) in Business Transactions**  
3-5 input statements, discussion round
- 18:30 **Departure to Dinner Cruise** - 25 min. walk
- 19:00 **Dinner Cruise**

**Saturday, July 1, 2023**

- 9:00 – 10:30 **V) Income and Capital Gains Taxes: International Aspects**  
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Wealth Taxes, Inheritance and Gift Taxes, and Other Taxes**  
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Value Added Taxation**  
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Policy Outlook**  
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel (“Seeblick”)

**Sunday, July 2, 2023**

**Departure**