

# INVITATION

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Conference

## **“Controlled Foreign Company Legislation”**

July 4-7, 2019, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

The conference focuses on Controlled Foreign Company (“CFC”) legislations. CFC rules as anti-abuse provisions have been increasingly gaining in importance. The format of the conference provides for a highly interactive environment in which reporters from all over the world will share their experience and research findings on how CFC rules are implemented in their jurisdictions, on the relationship between their CFC legislation and tax treaties/constitutional law/EU law, on the shortcomings of the current CFC rules and will provide recommendations on how to increase the effectiveness of their CFC legislation. The national reporters will address various aspects in relation to their CFC legislation. The discussion will start with an overview of the characteristics of the countries’ CFC legislation, including policy considerations and a legal analysis. Further on, reporters from EU-Member States will address the status of implementation of Art 7 and 8 Anti-Tax Avoidance Directive (ATAD) in their country. In addition, the reporters will give a critical analysis of their CFC legislation, providing insights to current flaws, potential improvements, additional compliance burdens arising from their application and the need to strike a balance between the mechanical nature of CFC rules and the effectiveness of more subjective anti-abuse provisions. Using the comparative approach in the analysis, we aim to provide the practical assessment of CFC rules as anti-abuse provisions, their effectiveness and their expected practical impact in the future.

The conference will be held from the evening of Thursday, July 4, to the evening of Saturday, July 6, 2019, in Rust, Burgenland, at Seehotel [www.seehotelrust.at](http://www.seehotelrust.at).

### **Topics (as specified in the questionnaire):**

1. Characteristics of CFC Legislation in Various Countries
2. Implementation of Articles 7 and 8 of the Anti-Tax-Avoidance Directive
3. Special CFC Rules
4. CFC Legislation and Other Anti-Abuse Provisions

5. CFC Legislation and Tax Treaties
6. CFC Legislation and Constitutional Law / EU law
7. Improving the Current Rules
8. Outlook: The Future of CFC Legislation

This meeting will bring together academics, governments and business people to discuss these issues and will try to identify ways in which the debate can be taken forward. More information on the topic, including the legal questions which will be dealt with in the course of the conference can be found via the following homepage:

<http://www.wu.ac.at/taxlaw>

We kindly invite researchers and practitioners in the area of international tax law and policy of any nationality to apply for participation. Please find the application form on our website for download.

Additionally we invite doctoral candidates in this field to apply for the **doctorate workshop** preceding the conference. The doctorate workshop will be held on Thursday July 4, from 15:00 to 18:00 (exact time still to be fixed) in Rust. Transportation can be organized.

The participation fee for the conference is 1.300, - Euro. A waiver may be granted to a limited number of professors and other researchers (full-time academics), who are employed by a University or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee must be paid no later than June 1, 2019, and will not be refunded in the case of cancellation one week prior to the conference.

As the number of participants is limited we would like to invite you to apply soon.

Kind regards,

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

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

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

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

**Prof. Dr. Jeffrey Owens**  
Professor and Director of the WU Global Tax Policy  
Center at the Institute for Austrian and International  
Tax Law  
WU (Vienna University of Economics  
and Business)

**Prof. Dr. Alexander Rust**  
Professor at the Institute for  
Austrian and International Tax Law  
WU (Vienna University of Economics  
and Business)

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

## PROGRAMME

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Conference

### “Controlled Foreign Company Legislation”

July 4-7, 2019, Rust (Burgenland), Austria

#### **Thursday, July 4, 2019**

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 colleagues 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 the Seehotel Rust

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

**Friday, July 5, 2019**

- 9:00 – 10:30      **I) Characteristics of CFC Legislation in various countries**  
3-5 input statements, discussion round
- 10:30 – 11:00      Coffee Break
- 11:00 – 12:30      **II) Implementation of Articles 7 and 8 of the Anti-Tax-Avoidance Directive**  
3-5 input statements, discussion round
- 12:30 – 14:00      Lunch Break
- 14:00 – 15:30      **III) Special CFC Rules**  
3-5 input statements, discussion round
- 15:30 – 16:00      Coffee Break
- 16:00 – 17:30      **IV) CFC Legislation and Other Anti-Abuse Provisions**  
3-5 input statements, discussion round
- 18:30                **Dinner Cruise**

**Saturday, July 6, 2019**

- 9:00 – 10:30      **V) CFC Legislation and Tax Treaties**  
3-5 input statements, discussion round
- 10:30 – 11:00      Coffee Break
- 11:00 – 12:30      **VI) CFC Legislation and Constitutional Law / EU law**  
3-5 input statements, discussion round
- 12:30 – 14:00      Lunch Break
- 14:00 – 15:30      **VII) Improving the Current Rules**  
3-5 input statements, discussion round
- 15:30 – 16:00      Coffee Break
- 16:00 – 17:30      **VIII) Outlook: The Future of CFC Legislation**  
3-5 input statements, discussion round
- 18:30                **Dinner** at Seehotel ("Seeblick")

**Sunday, July 7, 2019**

**Departure**