

25th VIENNESE SYMPOSIUM ON INTERNATIONAL TAX LAW

“Tax Treaty Entitlement”

Friday, June 22, 2018

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| 09.00 – 09.30 | Sophie Chatel, M.Fisc (OECD)
Tax Treaty Entitlement – The Big Picture and the Current Work of the OECD |
| 09.30 – 10.00 | Prof. Josef Schuch (WU)
Claire (Xue) Peng, LL.M. (WU)
The Relevance of the Preamble for Treaty Entitlement |
| 10.00 – 10.30 | Discussion |
| 10.30 – 11.00 | Coffee Break |
| 11.00 – 11.30 | Prof. Michael Lang (WU)
Mag. Svitlana Buriak (WU)
The Principal Purpose Test |
| 11.30 – 12.00 | Lisa Ramharter, MSc (WU)
Dr. Rita Szudoczky (WU)
Limitation-on Benefit Clauses |
| 12.00 – 12.30 | Hans-Peter Gradwohl, MSc (WU)
Mag. Florian Navisotschnigg (WU)
The beneficial ownership Test |
| 12.30 – 13.00 | Discussion |
| 13.00 – 14:00 | Lunch Break |

- 14.00 – 14.30** **Prof. Claus Staringer (WU)**
Mag. Desiree Auer (WU)
Resident Persons According to Art 1 (1) OECD MC
- 14.30 – 15.00** **Prof. Alexander Rust (WU)**
Mag. Karol Dziwiński (WU)
Dual Residence for Individuals
- 15.00 – 15.30** **Prof. Michael Tumpel (Johannes Kepler Universität Linz)**
Mag. Peter Bräumann (Johannes Kepler Universität Linz)
Dual Residence for Non-Individuals
- 15.30 – 16.00** **Discussion**
- 16.00 – 16.30** **Coffee Break**
- 16.30 – 17.00** **Jean-Philippe Van West, LL.M. (WU)**
Treaty Entitlement and Hybrid Entities: Art 1(2) and 1(3) OECD MC
- 17.00 – 17.30** **Prof. Pasquale Pistone (WU)**
Clement Migai, LL.M (WU)
Entitlement to Protection against Discriminatory Taxation
- 17.30 – 18.00** **Sriram Govind, LL.M. (WU)**
Personal Scope of the Mutual Agreement Procedure and Arbitration
Provisions and the Mutual Assistance Provisions
- 18.00 – 18.30** **Discussion**