

**Invitation  
ONLINE  
28<sup>th</sup> Viennese Symposium on International Tax Law  
“Methods to Avoid Double Taxation”**

The goal of tax treaties is to provide relief from double taxation. The residence state has the responsibility to take measures in that respect. Art 23 OECD Model Convention is the core provision for that purpose. The importance of this provision has often been underestimated. Contracting states can choose between the **exemption method** and the **credit method**. Both methods have different economic effects and they raise various **interpretation problems**. A deeper analysis of Art 23 OECD MC is therefore required. Courts in various countries arrive at very different solutions. **More guidance is necessary**. The speakers will present their research results on the most relevant topics and provide **solutions for practical problems**.

**Organizer:**

WU, Institute for Austrian and International Tax Law  
International Fiscal Association (Austrian Branch)

**Scientific Committee:**

Prof. DDr. Georg Kofler  
Prof. Dr. DDr. h.c. Michael Lang  
Prof. Dr. Josef Schuch  
Prof. Dr. Karoline Spies  
Prof. Dr. Claus Staringer  
Prof. Dr. Alexander Rust, LL.M.  
Prof. Dr. Pasquale Pistone  
Prof. Dr. Jeffrey Owens  
(WU, Institute for Austrian and International Tax Law)

**Date:**

Monday, June 14, 2021, 9.00 until 19.00

**Venue:**

**Online** – The access details will be sent to your email address two days prior to the event.

Participation is free of charge.

Please use the [Online-Form](https://www.wu.ac.at/en/taxlaw/events/symposium-international-tax-law-2021) to register by June 10, 2021  
<https://www.wu.ac.at/en/taxlaw/events/symposium-international-tax-law-2021>

For further information, please contact Ms [karina.hertle@wu.ac.at](mailto:karina.hertle@wu.ac.at).

## **28<sup>th</sup> Viennese Symposium on International Tax Law**

### **“Methods to Avoid Double Taxation”**

**Prof. Dr. Alexander Rust, WU**

**Joy Waguru Ndubai, LL.M., WU**

Method Article and Unilateral Measures to Avoid Double Taxation

**Prof. Dr. Claus Staringer, WU**

**Xiangdan Luo, LL.M., WU**

Method Article and Allocation Conflicts

**Francois Barreau, LL.M., WU**

**Dr. Rita Julien, WU and Georgetown University**

Method Article and Qualification Conflicts Under Art 23A par 1 and Art 23B par 1 OECD MC

**Mag. Vera Hellebrandt, WU**

Method Article and Qualification Conflicts Under Art 23A par 4 OECD MC

**Siddhesh Rao, LL.M., WU**

The Notion of „Tax“ Under the Credit Method

**Valentin Bendlinger, MSc., WU**

Credit Method and Maximum Tax Credit

**Prof. Dr. Michael Lang, WU**

**Cristian Camilo Rodriguez Peña LL.M., WU**

Credit Method and Different Taxes on Income and on Capital

**Prof. Dr. Pasquale Pistone, WU**

**Belisa Ferreira Liotti, LL.M., WU**

Tax sparing

**Prof. Dr. Karoline Spies, WU**

**Philipp Scharizer, MSc (WU), WU**

Exemption Method and Proviso Safeguarding Progression

**Theres Neumüller, MSc (WU), WU**

Exemption Method and Domestic Law (Basic Tax Free Amount, Personal Benefits, Allocation of Costs)

**Prof. Dr. Josef Schuch, WU**

**Angelina Papulova, LL.M., WU**

Method Article: Timing Issues and Currency Fluctuations

**Nicholas Pacher, MSc (WU), WU**

Method Article and European Union Law