

INVITATION

29th Viennese Symposium on International Tax Law

“Priority Rules in Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention”

“Tax treaties have both a personal and substantive scope. If a tax treaty is applicable, all covered elements of income and capital of a resident must be assigned to a single distributive rule. This assignment can lead to difficulties for various reasons. One of these reasons is that the scopes of application of the various distributive rules may overlap. To resolve these difficulties, a detailed analysis of the relations between the distributive rules is required. Some of those relations are explicitly addressed in the OECD and UN MC, where priority is given to a specific distributive rule. Other relations are not explicitly addressed in the OECD and UN MC and are implicit. Regarding these relationships, courts in various countries arrive at very different conclusions. Therefore, more guidance is needed. The speakers will present their research results on the most relevant issues and offer solutions for practical problems. Determining which distributive rule is applicable is of utmost practical relevance. The right of source states to tax as well as the question of which method to avoid double taxation is applicable depends on this determination.”

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 13, 2022, 9.00 until 19.30

Venue:

Campus WU, Building LC, Ceremonial Hall 1 (Room LC.0.100)
1020 Vienna, Welthandelsplatz 1

Participation is free of charge.

Please use the [Online-Form](https://www.wu.ac.at/taxlaw/events/symposium-international-tax-law-2022/registration-sym-int-2022) to register by June 10, 2022
<https://www.wu.ac.at/taxlaw/events/symposium-international-tax-law-2022/registration-sym-int-2022>

For further information, please contact Ms. Myriam Pereira de Milinic
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“Priority Rules In Tax Treaties – The relation between the different distributive rules in the OECD and the UN Model Convention”

Prof. Michael Lang (WU) & Stefano Castagna, MSc. LL.M. (WU)

The Role of and the Relationship between the Distributive Rules in Tax Treaties

Prof. Josef Schuch (WU) & Marcelo Henrique Barbosa Moura, LL.M. (WU)

The Relevance of Art 7 (4) OECD AND UN MC

Prof. Georg Kofler (WU) & Dott.ssa mag. Erika Scuderi, M.U. (WU)

The Relevance of Art 21 (2) OECD AND UN MC

Prof. Josef Schuch (WU) & Nathalia Oliveira Costa, LL.M. (WU)

The Relevance of Art 6 (4) OECD AND UN MC

Prof. Josef Schuch (WU) & Belisa Ferreira Liotti, LL.M. (WU)

The Relevance of Art 10 (4), Art 11 (4) and Art 12 (3) OECD MC

Prof. Claus Staringer (WU) & Abhishek Padwalkar, LL.M. (WU) & Cristian Camilo Rodríguez Peña, LL.M. (WU)

The Relation between the Different Distributive Rules for Business Income and Income from Independent Personal Services

Christian Knotzer, MSc (WU)

The Relation Between Art 12A and Art 12B UN MC and the Other Distributive Rules of the UN MC

Prof. Pasquale Pistone (WU) & Stefanie Stöcklinger, LL.M. (WU)

The Relation between the Different Distributive Rules for Employment Income

Prof. Pasquale Pistone (WU) & Siddhesh Rao, LL.M. (WU) & Jürgen Romstorfer, LL.M. (WU)

The Relation between Art 16 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention

Prof. Alexander Rust (WU) & Monique Malan, LL.M. (WU)

The Relation between Art 17 OECD MC and the Other Distributive Rules of the OECD and the UN Model Convention

Prof. Alexander Rust (WU) & Mag. Rainer Borns (WU)

The Relation Between Art 20 OECD and UN MC and the Other Distributive Rules of the OECD and UN MC

Prof. Michael Lang (WU) & Mag. Michael Gleiss (WU)

The Different Distributive Rules for Capital Gains (Art 13 OECD) and for Taxes on Capital (Art 22 OECD) and their Relation to the other Distributive Rules of the OECD

Prof. Michael Lang (WU) & Yasmin Lawson, LL.M. (WU)

The Different Distributive Rules of the OECD Model Convention on Estates, Inheritances and Gifts