

## 29<sup>th</sup> 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”

Monday, June 13, 2022

#### **Session 1**

- 09.00 – 09.30      **Prof. Michael Lang (WU)**  
**Stefano Castagna, MSc. LL.M. (WU)**  
The role of and the relationship between the distributive rules in tax treaties
- 09.30 – 10.00      **Prof. Daniel Blum (WU)**  
**Marcelo Henrique Barbosa Moura, LL.M. (WU)**  
The relevance of Art 7 (4) OECD and UN MC
- 10.00 – 10.30      **Prof. Georg Kofler (WU)**  
**Dott.ssa mag. Erika Scuderi, M.U. (WU)**  
The relevance of Art 21 (2) OECD and UN MC
- 10.30 – 11.00      Discussion
- 11.00 – 11.30      *Coffee Break*

#### **Session 2**

- 11.30 – 12.00      **Prof. Josef Schuch (WU)**  
**Nathalia Oliveira Costa, LL.M. (WU)**  
The relevance of Art 6 (4) OECD and UN MC
- 12.00 – 12.30      **Prof. Daniel Blum (WU)**  
**Belisa Ferreira Liotti, LL.M. (WU)**  
The relevance of Art 10 (4), Art 11 (4) and Art 12 (3) OECD MC
- 12.30 – 13.00      **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
- 13.00 – 13.30      Discussion
- 13.30 – 14.30      *Lunch Break*

### **Session 3**

- 14.30 – 15.00      **Christian Knotzer, MSc (WU)**  
The relation between Art 12A and Art 12B UN MC and the other distributive rules of the UN MC
- 15.00 – 15.30      **Prof. Pasquale Pistone (WU)**  
**Stefanie Stöcklinger, LL.M. (WU)**  
The relation between the different distributive rules for employment income
- 15.30 – 16.00      **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
- 16.00 – 16.30      **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
- 16.30 – 17.00      Discussion
- 17.00 – 17.30      *Coffee Break*

### **Session 4**

- 17.30 – 18.00      **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
- 18.00 – 18.30      **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 MC.
- 18.30 - 19.00      **Prof. Michael Lang (WU)**  
**Yasmin Lawson, LL.M. (WU)**  
The different distributive rules of the OECD Model Convention on estates, inheritances and gifts
- 19.00 - 19.30      Discussion