

in cooperation with the universities

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## INVITATION

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### Conference on the topic

# “The History of Double Tax Conventions” (The DTC-policy over the years) July 3-5, 2008, Rust, Austria

The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration (Prof. Dr. Michael Lang, Prof. dr. Josef Schuch, Prof. Dr. Claus Staringer and Prof. Dr. Pasquale Pistone)

- in cooperation with the universities of Bonn (Prof. Dr. Christian Waldhoff), Heidelberg (Prof. Dr. Ekkehart Reimer), Mainz (Prof. Dr. Hanno Kube) and Zürich (Prof. Dr. Andreas Thier)
- and with friendly support of the „Deutsche Vereinigung für Internationales Steuerrecht – IFA-Landesgruppe Deutschland“ (German IFA Branch) and the Austrian IFA Branch

draws your attention to the conference on the topic

“The History of Double Tax Conventions”.

A more extensive introduction to that topic plus the legal and economic questions which will be dealt within the course of the conference can be found on the following homepage:

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

We kindly invite researchers in the area of tax law and legal or economic history of any nationality to apply for a subsidized participation. Those applying shall be prepared to draft a report on that topic for their respective country. These reports shall be based on the questionnaire which all national reporters will receive once they have been selected. All national reports will be published in a book after the conference. Joint applications of law and history experts are most welcome and will get preferred treatment.

A waiver of 1.000 Euro conference fee may be granted to a limited number professors and other researchers, who are employed by a University or other academic institution (wherever located) and haven been engaged in research activities in tax law or in legal or economic history.

Travel expenses for national reporters will be reimbursed in extraordinary circumstances upon request.

**History of Double Taxation Conventions  
Rust, 4-7 July 2008**

**Programme**

**Thursday, 3 July 2008**

- until 18:30**            **Arrival**
- 19:00**                **Dinner at the Seehotel Rust**
- 20:30**                **Wine Tasting at the Seehof in Rust (invitation by the Mayor)**

**Friday, 4 July 2008**

**I        The National Experience**

**9.00 – 10:00 am        Opening of the Conference & Introductory Lectures  
Session I. - The Evolution of International Treaty Law and  
International Organizations**

*Chair: Michael Lang, Vienna*

- (1) Double Taxation Conventions and Treaties in Historical Perspective – Some Preliminary Observations

*Andreas Thier, Chicago/Zürich*

- (2) Snow Ball Effects and the Increase of Density. The Evolution of Tax Treaty Families and Supranational Institutions After 1919

*Ekkehart Reimer, Heidelberg*

**10:00 - 10.30        Coffee Break**

**10.30 – 12:30        Session II - Early Tax Treaties (Questions I.1.)**

*Chair: Andreas Thier, Zurich/Irene Burgers, Groningen*

**12:30 – 14:00            Lunch Break**

**14:00 – 15:30            Session III - Periods/Stages and Goals of Tax Treaty Policies  
(Questions I.2.)**

*Chair: Michael Lang, Vienna/Danil Vinnitskiy, Yekaterinburg*

**15:30 - 16.00            Coffee Break**

**16:00 – 17:30            Session IV - The Background: Economic Implications (Questions  
I.3.)**

*Chair: Christian Waldhoff, Bonn/Luís Edouardo Schoueri, São Paolo*

**18:30                      Boat Trip on the Lake Neusiedl with dinner**

**Saturday, 5 July 2008**

**I.        The National Experience (cont'd)**

**9:00 – 10:30 am        Session V - Unilateral Measures for the Avoidance of Double  
Taxation (Questions I.4.)**

*Chair: Hanno Kube, Mainz/Andrew Smith, Wellington*

**10:30 - 11.00            Coffee Break**

**II.       Inter-Country Influence**

**11:00-12:30            Session VI - How States Have Mutually Influenced Each Other  
(Questions II.)**

*Chair: Pasquale Pistone, Vienna/Richard Vann, Sydney*

**12:30 - 14.00            Lunch Break**

### **III. Impact on and of International Institutions and Organisations**

**14:00-15:30**                    **Session VII - Sources of Influence for Early Model Tax Conventions (Questions III.1.)**

*Chair: Ekkehart Reimer, Heidelberg/Yuri Matsubara, Tokio*

**15:30 - 16.00**                **Coffee Break**

**16:00 - 17:30**                **Session VIII - Influence of Model Tax Conventions on Bilateral Tax Treaties (Questions III.3.)**

*Chair: Josef Schuch/Charles Gustafson*

**19:00**                         **Dinner at the Seehotel Rust**

**Saturday, 3 July 2008**

**Departure**