INVITATION

Conference
“Mission Completed?: The Implementation and Lasting Effects of the Multilateral Instrument”
July 2-4, 2020, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation.

The conference focuses on the implementation and lasting effects of the Multilateral Instrument (“MLI”). The MLI is a multilateral convention, which aims at swiftly modifying existing bilateral tax treaties without the need to renegotiate each treaty individually. It does not replace the existing tax treaties, but rather modifies their content with the aims to reduce the options of tax avoidance by multinational enterprises, counter treaty abuse and improve dispute resolution mechanism, providing flexibility according to the different treaty policies and positions chosen by countries. The MLI entered into force on 1 July 2018. It already covers 90 jurisdictions and 6 more countries have expressed their intention to sign the Convention. The format of the conference provides for a highly interactive environment in which reporters from all over the world will share their countries positions and experiences regarding the impact of the MLI in their tax treaty network, and other issues on the implementation of the Convention with respect to policy options, reservations and legal and constitutional concerns. The discussion will start by identifying whether their jurisdictions have signed the MLI and the number of covered tax agreements. Further on, reporters will give an overview of the characteristics of each country position and the adopted provisions. In addition, the reporters will provide a critical analysis of the general policy on options and reservations followed by their jurisdictions as well as constitutional issues, giving insights to current flaws and potential improvements of the Convention. Using the comparative approach in the analysis, we aim to provide the practical assessment of the MLI, its effectiveness and its expected practical impact in the future.
The conference will be held from the evening of Thursday, July 2, to the evening of Saturday, July 4, 2020, in Rust, Burgenland, at Seehotel [www.seehotelrust.at](http://www.seehotelrust.at).

**Topics (as specified in the questionnaire):**

1. Party to the MLI and Covered Tax Agreements
2. Hybrid Mismatches
3. Treaty Abuse
4. Avoidance of Permanent Establishment Status
5. Improving Dispute Resolution, Arbitration, Corresponding Adjustments
6. General Policy on Options and Reservations
7. Constitutional Issues
8. Overall Evaluation and Future Outlook

This meeting will bring together academics, governments and business people to discuss these issues and will try to identify ways in which the debate can be taken forward. More information on the topic, including the legal questions which will be dealt with in the course of the conference can be found via the following homepage:

[http://www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

We kindly invite researchers and practitioner in the area of international tax law and policy of any nationality to apply for participation. Please find the application form on our website for download.

Additionally we invite doctoral candidates in this field to apply for the doctorate workshop preceding the conference. The doctorate workshop will be held on Thursday July 2, from 15:00 to 18:00 (exact time still to be fixed) in Rust. Transportation can be organized.

The participation fee for the conference is 1.300, - Euro. A waiver may be granted to a limited number of professors and other researchers (full-time academics), who are employed by a University or other academic institution (wherever located) and who have been engaged in research activities related to the topic of the conference. The participation fee must be paid no later than June 1, 2020, and will not be refunded in the case of cancellation one week prior to the conference.

As the number of participants is limited we would like to invite you to apply soon.
PROGRAMME

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Thursday, July 2, 2020

14:30 Arrival of the participants at the Doctoral Seminar in Rust

15:30 – 18:00 DIBT Doctorate Workshop

The DIBT Doctorate Workshop is an opportunity for doctoral students who are writing their thesis in the area to give a short presentation of the current status of their work and their preliminary research results. The academic committee will decide among the applicants who will be invited to present his or her work. After each presentation one of the DIBT collegiates will comment for up to ten minutes on the dissertation project of that speaker (from the point of view of his or her discipline).

Though this workshop is not formally part of the conference, it is closely integrated, and whoever of the conference participants is interested and already present in Rust, is most cordially invited to participate.

until 18:00 Arrival of the conference participants not participating in the workshop

18:30 Dinner at the Seehotel Rust

20:00 Wine Tasting at the Seehof in Rust (invitation by the Mayor of Rust)
**Friday, July 3, 2020**

9:00 – 10:30  **I) Party to the MLI and Covered Tax Agreements**  
3-5 input statements, discussion round

10:30 – 11:00  Coffee Break

11:00 – 12:30  **II) Hybrid Mismatches**  
3-5 input statements, discussion round

12:30 – 14:00  Lunch Break

14:00 – 15:30  **III) Treaty Abuse**  
3-5 input statements, discussion round

15:30 – 16:00  Coffee Break

16:00 – 17:30  **IV) Avoidance of Permanent Establishment Status**  
3-5 input statements, discussion round

18:30  Dinner Cruise

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**Saturday, July 4, 2020**

9:00 – 10:30  **V) Improving Dispute Resolution, Arbitration, Corresponding Adjustments**  
3-5 input statements, discussion round

10:30 – 11:00  Coffee Break

11:00 – 12:30  **VI) General Policy on Options and Reservations**  
3-5 input statements, discussion round

12:30 – 14:00  Lunch Break

14:00 – 15:30  **VII) Constitutional Issues**  
3-5 input statements, discussion round

15:30 – 16:00  Coffee Break

16:00 – 17:30  **VIII) Overall Evaluation and Future Outlook**  
3-5 input statements, discussion round

18:30  Dinner at Seehotel ("Seeblick")

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**Sunday, July 5, 2020**

Departure