



Austrian Branch
.Wolfgang Gassner
Research Fund for International Tax Law



Christian Doppler
Forschungsgesellschaft

Christian Doppler Laboratory for
Transparency in International Tax
Law



INVITATION

Conference

“Improving Tax Compliance in a Globalized World”

June 30 – July 2, 2016, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law Vienna, in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center, with friendly support of Christian Doppler Research Association and the International Fiscal Association (IFA), Austrian Branch (Wolfgang Gassner Research Fund for International Tax Law).

The conference will focus on measures to improve tax compliance. We will discuss different levels of non-compliance, ranging from tax crimes to aggressive tax planning. We will examine in which areas tax evasion/tax avoidance is still high and what has already been done to reduce the tax gap. We will deal with domestic and cross-border tax evasion but concentrate on income and corporate income taxes. The goal of this conference is to learn from each other, to see which measures work in which context and whether such measures can serve as an example for our respective countries. We will also analyse the challenges that lie ahead of us and try to find ideas to overcome existing and future problems.

Please read more in the questionnaire which will be provided separately.

The conference will be held from the evening of Thursday, June 30, to the evening of Saturday, July 2, 2016, in Rust, Burgenland, at Seehotel www.seehotelrust.at.

Topics (as specified in the questionnaire):

1. What is the tax gap in your country and how do you measure the tax gap?
2. Improving access to information needed by tax administrations
3. Exchange of information between tax administrations of different countries
4. Cooperation between tax administrations and other law enforcement agencies
5. Co-operative compliance and risk management

6. Improving the collection of taxes
7. Advantages for the taxpayer
8. Challenges ahead

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 within the course of the conference can be found on the following homepage:

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

We kindly invite researchers and practitioners 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 June 30, from 14:30 to 18:00 in Rust. Transportation can be organized.

The participation fee for the conference is 1.200, - 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, 2016, 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.

Kind regards,

Prof. Dr. Michael Lang

Head, Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Pasquale Pistone

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Josef Schuch

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alfred Storck

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Jeffrey Owens

Professor and Director of the WU Global Tax Policy
Center at the Institute for Austrian and International
Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alexander Rust

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Claus Staringer

Professor at the Institute for
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

DRAFT PROGRAMME

Conference

“Improving Tax Compliance in a Globalized World”

June 30 – July 2, 2016, Rust (Burgenland), Austria

Thursday, June 30, 2016

14:00 Arrival of the participants in the Doctoral Seminar in Rust

14:30 – 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 five 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.

Doctoral candidates who want to give a presentation should please apply by email to renee.pestuka@wu.ac.at giving title and abstract of their topic, as well as their CV and publication list. Please read more on page 2 of the application form!

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)

- 9:00 – 10:30 **I) What is the tax gap in your country and how do you measure the tax gap?**
Chair:

3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **II) Improving access to information needed by tax administrations**
Chair:

3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **III) Exchange of information between tax administrations of different countries**
Chair:

3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **IV) Cooperation between tax administrations and other law enforcement agencies**
Chair:

3-5 input statements, discussion round
- 18:30 **Dinner Cruise**

Saturday, July 2, 2015

9:00 – 10:30

**V) Co-operative compliance and risk management
Chairs:**

3-5 input statements, discussion round

10:30 – 11:00

Coffee Break

11:00 – 12:30

**VI) Improving the collection of taxes
Chairs:**

3-5 input statements, discussion round

12:30 – 14:00

Lunch Break

14:00 – 15:30

**VII) Advantages for the taxpayer
Chairs:**

3-5 input statements, discussion round

15:30 – 16:00

Coffee Break

16:00 – 17:30

**VIII) Challenges ahead
Chair:**

3-5 input statements, discussion round

18:30

Dinner at Seehotel ("Seeblick")

Sunday, July 3, 2016

Departure