







INVITATION

Conference

"CCCTB and Third Countries"

WU (Vienna University of Economics and Business), 1090 Wien, Augasse 2-6 January 30-31, 2012, Vienna, Austria

Organizer: Institute for Austrian and International Tax Law

(www.wu.ac.at/taxlaw)

Scientific Committee: Prof. Michael Lang, Prof. Pasquale Pistone, Prof. Josef Schuch,

Prof. Claus Staringer, Prof. Alfred Storck

Conference Venue: WU (Vienna University of Economics and Business)

At this conference, distinguished academics from all over the world will deal with the most important issues, which are raised by the draft directive of the CCCTB in respect of third countries.

We have identified nine topics on which papers will have been prepared. They will be introduced to the audience by keynote speakers. Their ideas will be commented briefly by discussants (experts from third countries, tax administrations of the Member states, EU etc).

The conference starts on **January 30**, **2012** at 09:00. The working sessions will be held on January 30, 2012, and on January 31, 2012, at WU (Vienna University of Economics and Business). On January 30, 2012 the Mayor of Vienna will invite all participants to an evening at a "Heurigen". The conference will end on January 31 at about 12:30.

The participation fee for the conference is EUR 1000.--. A waiver of the participation fee may be granted to professors and other researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities in International/European tax law. The participation fee must be paid not later than **December 30**, **2011** and will not be refunded in the case of cancellation one week prior to the conference.

If you are interested, please send us the application form as soon as possible, stating whether you would like to register as a regular participant or apply for a waiver of the participation fee. Please send your applications via e-mail to **Renée Pestuka** (renee.pestuka@wu.ac.at)

Prof. Dr. Michael Lang

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

Prof. Dr. Claus Staringer

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

Prof. Dr. Alfred Storck

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

Prof. Dr. Josef Schuch

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

Prof. Dr. Pasquale Pistone

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









PROGRAMME

Conference "CCCTB and Third Countries"

WU (Vienna University of Economics and Business) January 30 and 31, 2012, Vienna, Austria

Monday, January 30, 2012

Session 1 **Taxation of EU-Resident-Companies**

 $\overline{09:00-10:00}$ Chair: Claus Staringer

> Papers Presented by: Edoardo Traversa

> > Charles-Albert Helleputte

Commentators: Krister Andersson

Katharina Becker

Taxation of EU-Non-Resident-Companies Session 2

10:00 – 11:00 Chair: Claus Staringer

> Paper Presented by: Eric Kemmeren

> > Daniel Smit

Commentators: Theo Keijzer

11:00- 11:30 Coffee Break

Session 3 **Resident and Non-Resident Taxpayers**

11:30 - 12:30 Michael Lang Chair:

> Paper Presented by: Guglielmo Maisto Commentators: Claus Staringer

Lluís M. Fargas

Ioanna Mitroyanni

12:30 - 14:00 Lunch Break

Session 4 Withholding Taxation 14:00 – 15:00 Chair: Josef Schuch

Paper Presented by: Joachim Englisch Commentators: Vieri Ceriani

Dennis Weber Jan van de Streek

15:00 – 15:30 Coffee Break

Session 5 Transparent Entities

15:30 – 16:30 Chair: Pasquale Pistone

Paper presented by: Yariv Brauner
Commentators: Jörg Hernler

Christian Kaeser

Session 6 Deductibility of Gifts to Charitable Bodies in Third Countries

16:30 – 17:30 Chair: Pasquale Pistone

Paper presented by: Roman Seer Commentators: Gunter Mayr

Mitchell Kane

20:00 Evening at typical Austrian "Heurigen" (wine tavern)

on invitation of the Lord Mayor of Vienna

Tuesday, January 31, 2012

Session 7 Transfer of Assets to Third Countries

09:00 – 10:00 Chair: Michael Lang

Paper presented by: Daniel Gutmann Commentators: Johann Muller

Steve Shay Uwe Ihli

Session 8 Interest Deductibility

10:00 – 11:00 Chair: Michael Lang / Alfred Storck

Paper presented by: Pasquale Pistone

Commentators: Tom Neale

H. David Rosenbloom Christoph Spengel

11:00- 11:30 Coffee Break

Session 9 CFC

11:30 – 12:30 Chair: Claus Staringer

Paper presented by: Christiana HJI Panayi Commentators: Walter Hellerstein

Richard Lyal

Sessions will take place at the main building (UZA 1, Augasse 2-6, 1090 Vienna) of the WU (Vienna University of Economics and Business) in the ceremony hall ("Festsaal"), 1st floor.