



Institute for Austrian and  
International Tax Law **Vienna**

Institutet för mervärdesskatterättslig forskning  
vid juridiska fakulteten, Stockholms universitet



**INTR** • International Network for Tax Research

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## **Invitation to the Conference**

### **Value Added Tax and Direct Taxation – Similarities and Differences**

International Network for Tax Research (INTR) Conference  
**March 26 – 28, 2009**

Organized by the Institute for Austrian and International Tax Law, WU Vienna  
and the Institute for VAT Research at Stockholm University

at

WU Vienna University of Economics and Business  
Augasse 2-6  
1090 Vienna, AUSTRIA

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Consumption taxes (such as VAT or GST) are generally very different from direct taxes. For this reason, research in these two areas of tax law has mostly been done separate from each other for the past decades. Some issues, however, appear to be very similar in both fields of law, especially when it comes to international matters. It therefore seems useful to identify and discuss similarities and differences, as well as to evaluate how solutions in one field can be used for the other. Consumption taxes will serve as starting point for this purpose.

This conference aims at enhancing knowledge and providing ideas for consumption taxation as well as direct taxation by bringing together experts from both sides to discuss similarities and differences of these two fields of law. The discussion will be based on papers submitted by academics as well as practitioners and representatives of various tax administrations and will focus on identifying what both sides can learn from each other. The papers will be distributed before the conference. Participants are expected to read all the papers before the conference. The papers will not be presented

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at the conference. Each segment of the conference will be introduced by an input statement of a discussant who will critically comment on the papers of the segment, in order to stimulate lively discussions.

The group of participants will be rather small in order to enable an interesting exchange of thoughts. Therefore only a limited number of participants will be admitted. All participants must have expertise in direct and/or indirect tax law either from a practical or an academic perspective. We kindly invite researchers of any nationality to apply for participation.

**Conference details:**

**Date:** March 26 – 28, 2009

**Program:** Please find the detailed program enclosed!

**Venue:** WU Vienna University of Economics and Business  
Augasse 2-6, 1090 Vienna

**Participation Fee:** 1.000 Euro

A waiver of the participation fee may be granted to professors and other researchers who are exclusively employed by a university or other academic institutions (wherever located).

Please send your application to Ms. Renée Pestuka (e-mail: **renee.pestuka@wu-wien.ac.at**, fax: **++43 1 31336 730** – please use the attached application form).

# Value Added Tax and Direct Taxation – Similarities and Differences

International Network for Tax Research (INTR) Conference  
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## P r o g r a m

### Thursday, March 26, 2009

19:00           **Opening of the Conference** at the Institute for Austrian and International Tax Law  
(UZA 3, Section 5, 4th Floor, Althanstraße 39-45, 1090 Vienna)

**Prof. Dr. Michael Lang**, *Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*

**Prof. Hugh Ault**, *Professor of Law, Boston College Law School and Chair, INTR*

**Prof. Peter Melz**, *Professor of Financial Law at the Department of Law, Stockholm University*

**David Holmes**, *Head of Consumption Taxes Unit, OECD*  
**“Recent OECD Work on VAT”**

**Dr. Rolf Diemer**: *Taxation and Customs Union Directorate General*  
**“Recent and future developments in European VAT “**

**Ine Lejeune**, *Partner, Global Indirect Taxes Network Leader at PricewaterhouseCoopers, Dubai*  
**“VAT – What to Expect in the Future?”**

**Afterwards    Cocktail Reception**

### Friday, March 27, 2009

09:00 – 11:00           **Session I: Principles**

Chairs:               **Prof. Dr. Michael Lang** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)  
**Dimitra Koulouri** (*Permanent Delegation of Greece to the OECD*)

Discussant: **Prof. Peter Melz** (*Department of Law, Stockholm University*)

**VAT/GST and direct taxes: Different purpose**

Papers prepared by:

- Prof. Dr. Joachim Englisch (*Universität Augsburg, Juristische Fakultät*)
- Dr. Sigrid J.C. Hemels (*Leiden University*)
- Ine Lejeune (*PricewaterhouseCoopers Dubai*) / Jeanine Daou-Azzi (*PricewaterhouseCoopers Dubai*) / Mark Powell (*PricewaterhouseCoopers Dubai*)
- Lesley O'Connell Xego (*South African Revenue Service*) / Rodney Govender (*South African Revenue Service*)

**VAT/GST and direct taxes: How to distinguish?**

Papers prepared by:

- Prof. Sijbren Cnossen (*Erasmus Universiteit Rotterdam*)
- Paolo de' Capitani (*Studio Uckmar*)
- Prof. Carlo Garbarino (*Bocconi University*)
- Prof. Marina Valentina Sentsova (*Voronezh State University*)

**The principle of neutrality: VAT/GST vs. direct taxation**

Papers prepared by:

- Prof. Dr. Gloria Alarcón García (*University of Murcia*) / Diego Rueda Cruz (*Fiscal Administration in Spain*)
- Dr. Borbála Kolozs (*Taxation Law and Policy Research Institute, Monash University*)
- Dr. Danuse Nerudová (*Mendel University Brno*) / Prof. Jan Siroky (*Technical University Ostrava*)
- Prof. Dr. Radu Bufan (*ABA Consulting, Romania*) / Aurelian Opre (*ABA Consulting, Romania*)

**Origin and destination principle (in VAT/GST) vs. source and residence principle (in direct taxation)**

Papers prepared by:

- Prof. Wei Cui (*China University of Political Science and Law*)
- Prof. Alan Schenk (*Wayne State University Law School*)

11:00 – 11:30 Coffee Break

11:30 – 12:50 **Session II: Double (Non-) Taxation**

Chairs: **Prof. Hugh J. Ault** (Boston College Law School)  
**Rainer Nowak** (Finance Canada, General Operations and Border Issues)

Discussant: **Stéphane Buydens** (OECD)

**Reasons for and consequences of double (non-)taxation:  
VAT/GST vs. direct taxation**

Papers prepared by:

- Dr. Tomasz Kardach (*University of Lodz*) / Dr. Ziemowit Kukulski (*University of Lodz*)
- Prof. Dr. Edoardo Traversa (*Catholic University of Louvain*) / Charles-Albert Helleputte (*Mayer Brown International LLP and Catholic University of Louvain*)
- Axel Verstraeten, LL.M. (*Universidad de Buenos Aires, Argentina*)

**Intended and unintended double non-taxation: VAT/GST vs. direct taxation**

Papers prepared by:

- Dr. Gianluigi Bizioli (*University of Bergamo Faculty of Law*)
- Ass.Prof. Rebecca Millar (*University of Sydney*)

12:50 – 14:20 Lunch Break

14:20 – 15:40 **Session III: Anti-abuse**

Chairs: **Prof. Dr. Eleonor Alhager** (*Uppsala University*)  
**Gabriele Annolino** (*Italian Ministry of Economy and Finance*)

Discussant: **Prof. Dr. Joachim Englisch** (*Universität Augsburg, Juristische Fakultät*)

**Anti-abuse (e.g. ECJ in Halifax and Cadbury Schweppes):  
VAT/GST vs. direct taxation**

Papers prepared by:

- Kerstin Alveesson (*Tax Administration/Swedish Tax Agency*)
- Prof. Dr. Pedro Herrera (*University Complutense of Madrid*) / Prof. Dr. Pablo Chico (*University Rey Juan Carlos of Madrid*) / Prof. Dr. Jesús Rodríguez (*Adviser at the Spanish Supreme Court*)
- Mark Keating (*University of Auckland*) / Craig Elliffe (*University of Auckland*)
- Doz. Dr. Georg Kofler (*Johannes Kepler-Universität Linz*) / Dr. Michael Tumpel (*Universität Linz*)
- Jenia Peteva (*European Commission*)
- Mag. Felipe Yanez, LL.M. (*Universidad de los Andes*)

15:40 – 16:10 Coffee Break

16:10 – 17:30

**Session IV: Taxpayer**

Chairs:

**Prof. Dr. Claus Staringer** (*Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

**Marie Pallot** (*Inland Revenue Department, New Zealand*)

Discussant:

**Claudio Fischer** (*Eidgenössisches Finanzdepartement EFD, Swiss Federal Tax Administration*)

**Nexus for taxpayer (residence, establishment of business, fixed establishment, permanent address, usual residence, etc.) in VAT/GST vs. direct tax treaties**

Papers prepared by:

- Dr. Luca Cerioni (*Brunel University Brunel Law School*) / Prof. Dr. Pedro Herrera (*Complutense University of Madrid*)
- Prof. Walter Hellerstein (*University of Georgia Law School*)
- Ass.Prof. Henrik Stensgaard (*Aarhus School of Business, Aarhus University*)

**Taxable persons and economic activities: VAT/GST vs. direct taxes**

Papers prepared by:

- Prof. Dr. Ole Gjems-Onstad (*Norwegian School of Management*)
- Miguel Nicolas (*Paris Descartes University*)

**Taxable persons and financial activities: VAT/GST vs. direct taxes**

Paper prepared by:

- Dr. Oskar Henkow (*Lund University*)
- Ine Lejeune (*PricewaterhouseCoopers Dubai*) /
- David Stevens (*PricewaterhouseCoopers Dubai*) /
- Mark Killer (*PricewaterhouseCoopers Dubai*)

19:00

Dinner

**Saturday, March 28, 2009**

09:00 – 10:30

**Session V: Group of Companies and Intra-Company Dealings**

Chairs:

**Roger Persson Österman** (*Law Faculty, Stockholm University*)  
**Richard Brown** (*HM Treasury*)

Discussant:

**Prof. Herman Van Kesteren** (*Tilburg University*)

**Relations between head offices and permanent establishments: VAT/GST vs. direct taxation**

Papers prepared by:

- Dr. Tomas Balco (*PricewaterhouseCoopers Tax & Advisory LLP, Kazakhstan*)
- Dimitra Koulouri (*Permanent Delegation of Greece to the OECD*) / Alain Charlet (*OECD Tax Administration and Consumption Taxes Division*)
- Davide Maria Parrilli (*Interdisciplinary Centre for Law and ICT-ICRI – Catholic University of Leuven*)
- Marko Saag (*Attorneys at Law Luiga Mody Hääl Borenius*)
- Dr. Francesca Vitale (*Agenzia delle Entrate, Roma*)

**Relations between associated companies (as in a group of companies): VAT/GST vs. direct taxation**

Papers prepared by:

- Richard T. Ainsworth (*Boston University School of Law*)
- Ass. Prof. Dennis Ramsdahl-Jensen, Ph.D. (*Aarhus School of Business, University of Aarhus*)
- Dr. Gert-Jan van Norden (*Tilburg University*) / Ad van Doesum (*Tilburg University*)

**Cross-border group taxation regimes: VAT/GST vs. direct taxation**

Papers prepared by:

- Prof. Dr. Eleonor Alhager (*Uppsala University*) /
- Prof. Andrea Parolini (*Catholic University of Piacenza*)

10:30 – 11:00 Coffee Break

11:00 – 12:30 **Session VI: Allocation of Taxing Rights Between States**

Chairs: **David Holmes** (*Head of Consumption Taxes Unit, OECD*)  
**Kerstin Alvesson** (*Tax Administration/Swedish Tax Agency*)

Discussant: **Gunnar Rabe** (*Uppsala University*)

**Place where the supply/activity is effectively carried out as allocation rule: VAT/GST vs. direct taxation**

Papers prepared by:

- Dr. Rita De la Feria (*Centre for Business Taxation, Oxford University*)
- Mie Pelzer, LL.M. (*SKAT Juridisk Service*) / Dr. Carsten Vestero (*SKAT Juridisk Service*)

**Taxing rights in relation to immovable property: VAT/GST vs. direct taxation**

Paper prepared by:

- Mag. Caroline Kindl (*Vienna University*) / Karolina Tetlak (*Warszawa University / Harvard University*)

**Special rules in relation to means of transport: VAT/GST vs. direct taxation**

Paper prepared by:

- Christophe Waerzeggers (*Utrecht University*)

12:30 – 14:00

Lunch Break

14:00 – 15:30

**Session VII: How to Allocate Taxing Rights with Respect to Non-EU-Member-Countries: Direct Taxes vs. VAT/GST**

Chair:

**Prof. Peter Melz** (*Professor of Fiscal Law at the Department of Law, Stockholm University*)  
**Arthur Kerrigan** (*Principal Administrator, European Commission*)

Discussant:

**Prof. Dr. Björn Westberg** (*Jönköping International Business School (JIBS)*)

**Unilateral measures to avoid double (non-)taxation: VAT/GST vs. direct taxation**

Paper prepared by:

- Ass.Prof. Dr. Pernilla Rendahl, LL.M. (*Jönköping International Business School*)

**Avoidance of VAT/GST double (non-)taxation: Recommendations and other types of soft law vs. legally binding instruments to allocate taxing rights between states (e.g. bilateral tax treaties)**

Papers prepared by:

- Nils Eriksen (*PricewaterhouseCoopers AS, Oslo*) / Karl-Heinz Haydl (*GE Deutschland Holding GmbH*)
- Prof. Dr. Pasquale Pistone (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

**Non-Tax-Conventions with the effect of allocating taxing rights between states in direct taxation and in VAT/GST**

Papers prepared by:

- Dr. Michael Walpole (*University of New South Wales, Sydney*)
- Ralph Korf (*PricewaterhouseCoopers AG Germany*)



**Effects of Existing Tax Treaties on VAT (Relevance of Arts. 24-27 OECD MC for VAT/GST)**

Paper prepared by:

- Prof. Dr. Marc Bourgeois (*University of Liège*) /  
Adeline Römer (*University of Liège*)

15:30 – 16:00            Coffee Break

16:00 – 17:30            **Session VIII: A VAT/GST Treaty?**

Chair:

**Prof. Dr. Pasquale Pistone** (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)  
**Hilde Bervoets** (*Belgian Ministry of Finance*)

Discussant:

**Prof. Richard Krever** (*Monash University, Australia*)

**A VAT/GST Model Convention**

Paper prepared by:

- MMag. Thomas Ecker (*Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

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