

Conference

Turnover taxes (including VAT/GST and digital service taxes) in the light of treaty law

Rust, Austria | July 2-4, 2026

Program

THURSDAY, JULY 2, 2026

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

15:30 – 18:00 Doctorate Workshop

The Doctorate Workshop is an opportunity for doctoral students 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 our research and teaching associates will comment for up to ten minutes on the dissertation project of that speaker.

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

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

18:30 **Dinner** at Seehotel Rust

20:00 **Wine Tasting** at the Seehof in Rust
(at invitation of the Mayor of Rust)

FRIDAY, JULY 3, 2026

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| 9:00 – 10:30 | I) Unilateral mechanisms and soft-law coordination
3-5 input statements, discussion round |
| 10:30 – 11:00 | Coffee Break |
| 11:00 – 12:30 | II) Scope of tax treaties based on the OECD/UN MC
3-5 input statements, discussion round |
| 12:30 – 14:00 | Lunch Break |
| 14:00 – 15:30 | III) Application of DTTs based on the OECD/UN MC
3-5 input statements, discussion round |
| 15:30 – 15:35 | Group Photo |
| 15:35 – 16:00 | Coffee Break |
| 16:00 – 17:30 | IV) Specific bi- and multilateral treaties for turnover tax purposes
3-5 input statements, discussion round |
| 18:30 | Departure to Dinner Cruise - 25 min. walk |
| 19:00 | Dinner Cruise |

SATURDAY, JULY 4, 2026

- 9:00 – 10:30 **V) Tax rules in non-tax agreements**
3-5 input statements, discussion round
- 10:30 – 11:00 Coffee Break
- 11:00 – 12:30 **VI) Procedural law**
3-5 input statements, discussion round
- 12:30 – 14:00 Lunch Break
- 14:00 – 15:30 **VII) Non-discrimination**
3-5 input statements, discussion round
- 15:30 – 16:00 Coffee Break
- 16:00 – 17:30 **VIII) Outlook**
3-5 input statements, discussion round
- 18:30 **Dinner** at Seehotel ("Seeblick")

SUNDAY, JULY 5, 2026

Departure