



## Various aspects of Dual Residence in Tax Treaty and EC Law

Matthias Hofstätter, Patrick Plansky  
**Dual Residence in Tax Treaty Law and EC Law**

Series of international Tax Law  
Michael Lang (Ed.)

Linde Verlag  
1. Auflage 2009  
536 Seiten, kart.  
ISBN 978-3-7073-1461-8  
€(A) 88.-

The present volume comprises the Master's theses of the full-time students attending the 2008/2009 class of the postgraduate LLM program "International Tax Law" at WU Wien. The general topic of their theses was "**Dual Residence in Tax Treaty Law and EC Law**".

### Der Autor:

**Matthias Hofstätter**, lecturer at the Institute for Austrian and International Tax Law at WU Wien and at the University of Natural Resources and Applied Life Sciences, Vienna. He currently works with LeitnerLeitner, Vienna.

The students challenging task was first to identify possible situations of dual residence and then develop solutions to the respective situations. The outcome impressively shows and reflects the great variety of students' personal, cultural and professional backgrounds.

**Patrick Plansky**, lecturer at the Institute for Austrian and International Tax Law at WU Wien. He currently works with Ernst & Young, Vienna.

Apart from the general topic of this book, all the Master's theses of this particular program discuss various aspects of the general topic "**Dual Residence in Tax Treaty Law and EC Law**".

In an international business world residence for tax purposes in more than one jurisdiction is an ever recurring issue. Double tax treaties provide for mechanisms dealing with such dual or multiple resident situations. Those mechanisms and the implications under the distributive rules are discussed in detail. Also issues arising from primary and secondary Community law are discussed in depth.

### Kontakt:

Mag. Nina Otto  
Presse- und Öffentlichkeitsarbeit  
Tel.: +43 1 24 630-30  
Fax: +43 1 24630-53  
E-Mail: [nina.otto@lindeverlag.at](mailto:nina.otto@lindeverlag.at)

Tel.: +43 (1) 24 630 – 30  
Fax: +43 (1) 24 630 – 53

[presse@lindeverlag.at](mailto:presse@lindeverlag.at)  
[www.lindeverlag.at](http://www.lindeverlag.at)

Scheydgasse 24  
1210 Wien

Linde