

## Series Editor's Preface

The postgraduate program in International Tax Law at WU (Vienna University of Economics and Business) is available either as a one-year full-time or a two-year part-time program. Students attend not only a vast number of courses, for which they prepare papers and case studies, and sit numerous examinations, but they also write their Master's theses. These theses are a prerequisite for the academic degree "Master of Laws (LL.M.)."

The program follows a scheme under which the Master's theses of one particular program all discuss various aspects of the same general topic. The previous general topics were "Electronic Commerce and Taxation" (1999/2000 full-time program), "Partnerships in International Tax Law" (2000/2001 full-time program), "Transfer Pricing" (1999/2001 part-time program), "Exemption and Credit Methods in Tax Treaties" (2001/2002 full-time program), "Permanent Establishments in International Tax Law" (2002/2003 full-time program), "Non-discrimination Provisions in Tax Treaties" (2001/2003 part-time program), "Triangular Cases" (2003/2004 full-time program), "Tax Treaty Policy and Development" (2004/2005 full-time program), "Source versus Residence in International Tax Law" (2003/2005 part-time program), "The Relevance of WTO Law for Tax Matters" (2005/2006 full-time program), "Conflicts of Qualification in Tax Treaty Law" (2006/2007 full-time program), "Taxation of Artistes and Sportsmen in International Tax Law" (2005/2007 part-time program), "Fundamental Issues and Practical Problems in Tax Treaty Interpretation" (2007/2008 full-time program), "Dual Residence in Tax Treaty Law and EC Law" (2008/2009 full-time program), "Taxation of Employment Income in International Tax Law" (2007/2009 part-time program), "The EU's External Dimension in Direct Tax Matters" (2009/2010 full-time program), "History of Tax Treaties" (2010/2011 full-time program), "Permanent Establishments in International and EU Tax Law" (2009/2011 part-time program) and "International Group Financing and Taxes" (2011/12 full-time program). The respective Master's theses were published in edited volumes.

The general topic for the 2012/2013 full-time program was "Exchange of Information for Tax Purposes". A common subject not only encourages students to discuss their theses with one another, but also permits after the supervision of the students in accompanying courses. *Prof. Roman Seer* introduced the students to the subject matter at the beginning of the program. *Oliver-Christoph Günther* and *Nicole Tüchler* held seminars in which the structure of the papers and the intermediary results were critically analysed. It was with great commitment that they supported the students who were preparing their Master's theses. Their numerous suggestions helped to improve the quality of the Master's theses and, as a consequence, the quality of the present volume. In my function both as the scientific director of the postgraduate program and the editor of this series I would not only

like to thank those two colleagues for their excellent engagement and efforts but also to express my gratitude to them.

I am also grateful to the students themselves. They pursued the program with great enthusiasm. This postgraduate program not only gave them the opportunity to talk to academics and scientifically qualified interns from all over the world and to acquire a wealth of knowledge, they also learnt to tackle and solve complex issues using a structured approach. The Master's theses now available bear witness to this. I hope that the results of these papers will both influence the scientific discussion and be of use to tax practitioners.

*Michael Lang*

## Editor's Preface

The present volume comprises the Master's theses of the full-time students attending the 2012/13 class of the postgraduate LL.M. program "International Tax Law" at WU (Vienna University of Economics and Business).

Over the past years, this year's general topic, "Exchange of Information for Tax Purposes", has been a crucial issue in practice as well as in academia. In today's globalized world taxpayers have become increasingly mobile and spread their activities and investments across states. The powers of national tax authorities are, however, restricted to the territorial limits of their country. Thus, transnational mutual assistance through an effective worldwide system of information exchange for tax purposes is most important. International cooperation in tax matters is, in the context of the current economic crisis, fostered by governments' need to optimize tax assessment and collection as well as to fight aggressive tax planning, tax evasion and tax fraud. However, practice shows that international exchange of information for tax purposes, which can form the basis for the recovery of taxes in cross-border scenarios, meets various difficulties and requires constant improvement in order to be effective.

This book provides an analysis of the framework of international exchange of information for tax purposes. The Master's theses contained in this book focus on the domestic, bi- and multilateral as well as EU legal bases for exchange of information for tax purposes and on the extraterritorial enforcement of tax claims. Moreover, the book highlights a number of topics that are of specific relevance for international mutual assistance in tax matters, such as the different forms of exchange of information, availability of bank, ownership, identity and accounting information as well as the legal protection of the taxpayers. The contributions in this book also develop solutions where required and give ideas on how to go forward.

The students have done a great job in capturing the core issues of their individual topics and tackling them in an accurate, scientific way. The contributions included in this book illustrate and impressively reflect the great variety of the students' personal, cultural and professional backgrounds.

It was our task and pleasure to provide the students with critical support at all stages of their research and during the writing of their Master's theses. Motivating them to develop their own ideas, to go the extra mile in their research and then present their achievements was certainly very rewarding. We would like to thank the students for their commitment and congratulate them on the successful completion of their studies.

In addition, we would like to express our sincere gratitude to Linde publishing house for the opportunity to publish this volume. Having Linde as a partner means great support and professional cooperation, which is needed to make a

project such as the one at hand a success. Sincere thanks are also given to Ms Margaret Nettinga, who contributed to the completion of this book by revising the Master's theses from a linguistic point of view.

*Oliver-Christoph Günther  
Nicole Tüchler*