Preface

The postgraduate LL.M. program in International Tax Law at WU (Vienna University of Economics and Business) has an excellent reputation not only due to its exceptional curriculum and distinguished faculty but also because of its outstanding students. On an annual basis, students compose master's theses on a topic that is both timely and general, and the outcomes are published in a book. This practice has by now evolved into a tradition.

This year's volume of the renowned "Series on International Tax Law" reflects the multifaceted world of the taxation of services. The topic has a longstanding history and is of significant present importance. It has been dissected in a total of 29 subtopics, each of which providing a response to selected questions from its respective field. Consequently, readers are able to explore the historical and theoretical backgrounds of service taxation, observe the latest developments in this field, or contemplate novel approaches to addressing challenges in direct and indirect taxes depending on the individual needs and preferences.

Part I concerns the very fundaments of cross-border taxation of services. This includes historical analyses of the treatment of cross-border services in international tax law as well as theoretical frameworks, such as legal studies on the interaction with jurisdiction to tax, interaction with anti-abuse rules, and current developments taking place – both in the areas of "classic" international tax law and specifically with reference to UN developments. This section is intended to furnish the reader with a comprehensive overview of the background and current *status quo* with regard to the taxation of services.

Part II revolves around a specific area of taxation of services that has recently become a subject of significant political controversy: digital service taxes. To facilitate a more profound theoretical comprehension of the issue, certain topics concentrate on definitions, the controversial nexus, and the potential conflicts with international trade law or Pillar One of the OECD. Conversely, other topics emphasize the diverse approaches employed by a number of specifically selected countries in practice.

Part III is reserved for specific problems in cross-border service treatment within the Model Conventions and in practice. The diversity of issues arising from particular constellations in a modern, globalized world explains the multitude of topics with different foci. The first half deals with dependent services including different approaches to service PEs, the dividing line between royalties and services, and the more recent UN Model Convention approaches to the taxation of a globalized economy. Subsequent topics relate to challenges that concern dependent services, both general such as the treatment of clearance payments and garden leave and targeting specific types of income such as personnel of ships and aircraft as well as directors' fees, entertainers, and pension payments. Rather than

providing a commentary, each of these topics concentrates on one particular question to guarantee a valuable contribution to academia. Finally, a comparison of the US Model Convention's approach to cross-border services assists in rounding off the volume's Part III.

To sufficiently address indirect taxes in the world of taxation of services, Part IV is dedicated to selected VAT topics. Cross-border services are reviewed therein in light of various VAT principles and challenges. This comprises the interaction with the destination principle, fixed establishments, virtual services taxation, and particular supply rules, among others.

In the last part, three topics are related to fundamental EU topics with regard to services. They scrutinize the compatibility of service taxation in various forms with EU principles such as the freedom to provide services, state aid, and the Charter of Fundamental Rights.

This brief overview aims to provide an insight into both the broadness and the depth of the topics involved. It can naturally only serve as an illustration since the true extent of the topics covered goes beyond what can listed in this short preface. It does nevertheless show the richness of content that is the very essence of taxation of services which is a field that has been part of international tax law since the very beginnings and is as relevant now as ever. This is also the core element of what the students have come to experience during the LL.M.: the diversity, complexity, and distinctiveness of legal tax research and the relevance of interdisciplinary approaches for the present and future generations. This book serves as a paradigm for the highly academic results that students can achieve when internalizing these insights. It is something that we, the editors, have observed with pride. At this point, we also wish to express our sincere gratitude to Barbara Ender (Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen) for her invaluable insights and steady support with this project. We would also like to thank Linde for their professional assistance in publishing this volume.

At last, a short disclaimer at the end: The opinions expressed in this book are, of course, the personal views of the authors of each chapter and do not reflect the position of any organization to which the authors or editors may be affiliated. They represent the state of law in May 2026 and were written to the best of the knowledge and belief of the respective authors.

We are convinced that this volume constitutes a valuable contribution to numerous discourses that are presently – and prospectively – held in international tax law. We hope the readers enjoy the read as much as we did the supervision.

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