

Series Editor's Preface

The LL.M. program in International Tax Law at WU (Vienna University of Economics and Business) is available as either a 1-year full-time or a 2-year part-time program. Students not only attend a vast number of courses for which they prepare papers and case studies as well as sit numerous examinations but 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 examine various aspects of the same general topic. Previous general topics have included: 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), International Group Financing and Taxes (2011/2012 full-time program), Limits to Tax Planning (2011/2013 part-time program), Exchange of Information for Tax Purposes (2012/2013 full-time program), Tax Policy Challenges in the 21st Century (2013/2014 full-time program), Global Trends in VAT/GST (2013/2015 part-time program), Non-Discrimination in European and Tax Treaty Law: Open Issues and Recent Challenges (2014/2015 full-time program), Preventing Treaty Abuse (2015/2016 full-time program), Limiting Base Erosion (2015/2017 part-time program), Taxation in a Global Digital Economy (2016/2017 full-time program), Arbitration in Tax Treaty Law (2017/2018 full-time program), Transfer Pricing and Value Creation (2017/2019 part-time program), Special Features of the UN Model Convention (2018/2019 full-time program), Hybrid Entities in Tax Treaty Law (2019/2020 full-time program), Concept and Implementation of CFC Legislation (2019/2021 part-time program), Access to Treaty Benefits (2020/2021 full-

time program) and Justice, Equality, and Tax Law (2021/2022 full-time program). The respective master's theses were published in edited volumes.

The general topic for the 2022/2023 full-time program was Tax and Technology. Georg Kofler introduced the students to the subject matter at the beginning of the program. Svitlana Buriak and Annika Streicher held workshops in which the structure of the papers and the preliminary results were critically analysed. It was with great commitment that they supported the students who were preparing their theses. Their numerous suggestions helped to improve the quality of those theses and, as a consequence, the quality of the present volume. In my function as both the scientific director of the LL.M. program and the editor of this series, I would like to not only thank those two colleagues for their excellent engagement and efforts but to also express my gratitude to them.

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

Vienna, September 2023

Michael Lang

Preface

This volume in the “Series on International Tax Law” includes the master’s theses of the full-time students attending the 2022-23 class of the postgraduate LL.M. programme in international tax law at WU (Vienna University of Economics and Business). The general topic for this year is “Tax and Technology”. The past ten years have shown a rapid technical evolution, and new technologies are constantly appearing on the scene. These new technologies not only raise questions relating to direct and indirect tax law as an existing tax framework needs to be adapted to such new technologies, but also procedural law is a field hugely impacted by new technologies and the risks and opportunities they entail. This has, for example, led to the adoption of new rules by the OECD and the EU as well as by single states with Action Plan 1 of the OECD/G-20 Base Erosion and Profit Shifting (BEPS) Project and OECD Pillar One being two very prominent initiatives in the field.

In this context, given the importance of a comprehensive analysis of the challenges and opportunities of new technologies in the tax field, this volume aims to develop academic insights, provide practical guidance, and enable an in-depth analysis of the specific aspects of this topic as well as to generate new and innovative approaches.

Specifically, Part I of this volume, titled “Tax and Technology in International Tax Law” contains contributions that deal with the impact of technology on international tax law and the question of how its framework is challenged by technological developments. First, the reader is provided an overview of the impact of the technologization of the economy on the traditional tax treaty framework. The related chapters deal with topics such as the question of whether digital taxes are covered by the scope of Article 2 OECD-MC, how income from crypto assets is to be qualified, or how Article 15 OECD-MC applies to gig workers. Moving ahead, the reader is presented several chapters on OECD Pillar One. This initiative aims at expanding a country’s authority to tax profits from companies that make sales in their country but do not have a physical location there. This issue is typical for the technological developments in the recent past that allow companies to expand their economic activities beyond borders without the need for a physical presence.

Part 2 of this volume, titled “Tax and Technology in Indirect Tax Law”, consists of several chapters that discuss how technological developments fit within the VAT/GST systems of the EU and various third countries and how these systems adapt to these developments. This part of the volume deals with topics such as the treatment of cryptocurrencies, NFTs, and cloud computing as well as the supply of goods and services via platforms. This part is concluded with an analysis of the potential of blockchain technology for combatting VAT/GST fraud.

Finally, Part 3 of this volume, titled “Tax and Technology in Procedural Law”, deals with various questions related to the use of new technological solutions in the field of tax compliance. It contains chapters on, inter alia, the use of big data in tax administration, the potential of the BPMN for automated regulatory frameworks, or the use of blockchain technology by tax administrations.

Although, without a doubt, the complexity of these topics provided the students with a steep challenge, they have risen to the occasion with an impressive academic compilation on this topic. It was our pleasure to provide them with the support they needed for completing their research endeavours. We thank all of 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 the Linde Publishing House for the opportunity to publish this volume. Having Linde as a partner provides the professional cooperation needed to make a project such as this a success. Sincere thanks also to Ms Jenny Hill and Ms Margaret McKinney who contributed to the completion of this book by revising the master’s theses from a linguistic perspective. Finally, as is to be mentioned, the opinions expressed in this book are personal opinions of the authors of each chapter and do not reflect the position of any organization to which the authors or editors are affiliated.

Vienna, September 2023

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