

Preface

In September 1999 the first part-time and full-time students started to study in the LL.M. program in International Tax Law at the WU in Vienna. The Institute for Austrian and International Tax Law at the WU and the Akademie der Wirtschaftstreuhänder joined forces and developed a highly specialized full-time and part-time academic program. We wanted to make use of our Viennese expertise in the area of international tax law and to create an opportunity for gifted young people to enlarge their knowledge and to share their ideas with us.

In the meantime our “family” consists of more than 400 alumni and students who are living in 44 countries on 5 continents. They have been taught by more than 100 of the top experts in international tax law from all the different parts of the world. Students and lecturers have been meeting in Vienna and have exchanged and developed a lot of ideas. Research projects have been stimulated and many of our alumni are teaching international tax law in their countries or are doing research.

We are happy that we are still in touch with our former students and that they still feel committed to our program and our Institute. The researchers at our Institute have benefited greatly from all these activities. Our Institute has become a place where experts from all over the globe meet each other.

Our alumni have spread out in all different parts of the world and deal with their tax systems and international issues on a daily basis. They have gained enormous expertise and have accumulated much knowledge and we asked some of them to share this with us on the occasion of our 10th anniversary and to describe recent developments in the tax treaty practice of their countries. This book is the result of these efforts and I am most grateful to them. We are happy to be able to make their expertise available to other practitioners in international tax law.

We are also grateful to Linde Publishing House for their support of this project and for our partnership during the last ten years; this is also true for Erste Bank, Die Presse and NWB. And finally neither this project nor the program as a whole would have been possible without Barbara Ender (Akademie).