

## Series Editor's Preface

The postgraduate program in International Tax Law at WU Wien 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, 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", "Partnerships in International Tax Law", "Transfer pricing", "Exemption and credit methods in tax treaties", "Permanent Establishments in International Tax Law", "Non-discrimination provisions in tax treaties", "Triangular Cases", "Tax Treaty Policy and Development", "Source versus Residence in International Tax Law", "The Relevance of WTO Law for Tax Matters", "Conflicts of Qualification in Tax Treaty Law", "Taxation of Artistes and Sportsmen in International Tax Law", "Fundamental Issues and Practical Problems in Tax Treaty Interpretation". The respective Master's theses were published in edited volumes.

The general topic for the 2008/2009 full-time program was "Dual Residence in Tax Treaty Law and EC Law". A common subject does not only encourage students to discuss their theses with each other, but also permits looking after the students in accompanying courses. *Prof. Claus Staringer* introduced the students to the subject matter at the beginning of the year. *Matthias Hofstätter* and *Patrick Plansky* held seminars in which the structure of the papers and the intermediary results were analyzed critically. It was with great commitment that they supported the students who prepared their Master's theses, and their numerous suggestions helped improve the quality of the Master's theses and, as a consequence, the quality of the present volume. In both of my functions as the scientific director of the postgraduate program and the editor of this series I wish to express my gratitude to the two colleagues.

I am grateful also to the students themselves. They pursued the program with great enthusiasm. This postgraduate program did not only give 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*