

Series Editor's Preface

The postgraduate program in International Tax Law at the Vienna University of Economics and Business Administration 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" (1999/2000 full-time program), "Transfer pricing" (1999/2001 part-time program), "Partnerships in International Tax Law" (2000/2001 full-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), "Source versus Residence in International Tax Law" (2003/2005 part-time program), "Tax Treaty Policy and Development" (2004/2005 full-time program) and "The Relevance of WTO Law for Tax Matters" (2005/2006 full-time program). The respective Master's theses were published in edited volumes.

The general topic for the 2006/2007 full-time program was "Conflicts of Qualification in Tax Treaty 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. Jacques Sasseville* introduced the students to the subject matter at the beginning of the year. *Dr. Eva Burgstaller* and *Dr. Katharina Haslinger* 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 how 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