

## TAX BARRIERS TO THE NEW SILK ROAD II

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### The Austrian-Chinese Tax Research Network

Starting from 2008, the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), together with the Peking University (PKU), the Beijing Foreign Studies University (BFSU), the Central University of Finance and Economics (CUFE) in Beijing and the Wuhan University (WHU) have established a research network with the focus on international tax law.

### Teaching in Beijing and Xiamen

Within the framework of this cooperation, members of the Institute gave a five-day lecture on international tax law in Beijing to undergraduate students and master students from PKU and CUFE in May 2018. The Austrian Team consisted of Karol Dziwinski, Andreas Langer and Selina Siller.

In July 2018, the 5th Summer School of International Tax Law at Xiamen University took place. The lectures, attended by approximately 100 participants including academics, students, professionals and representatives of the Chinese tax authorities, dealt with recent cases in the field of international tax law and recent developments of the OECD and the UN in the field of taxes. The Austrian Team consisted of Marta Olowaska, Claire Peng, Andreas Ullmann and Jean-Philippe Van West.



### Conferences and Publications

On April 17 2018 the 2nd Belt and Road Forum on International Tax Policy was organized at the premises of Vienna University of Economics and Business. High – ranked representatives of the Chinese State Administration (SAT) and Chinese businesses were invited to attend the conference and to present therein. Papers were drafted by the participants of the conference in advance.

On July 21 - 22 2018 a conference on "Addressing Tax Challenges in a Global Digital Environment" was held in Xiamen organised by the WU Global Tax Policy Centre and Xiamen University. This international conference brought together participants from academia, businesses and government out of 23 different countries. . Researchers of the Institute contributed to the discussions at the conference by being members of various panel discussions.

### Outlook

The third meeting of the OBOR International Tax Policy Forum is planned to be held in China in 2019, organised by WU, Peking University Tax Law Center and CUFU. Also a conference in the about "Taxation in Digital Economy" will be held in Xiamen in 2019, organised by the Institute for Austrian and International Tax Law and Xiamen University.

Moreover, a Viennese delegation will give a five-day course in Beijing to 4th year undergraduate students and master students from PKU/CUFE in the first half of 2019. Like in the previous years the lecture will focus on tax treaty law and basic case studies. Moreover, a further Viennese delegation will lecture in the 6th Summer School of International Tax Law at Xiamen University in July 2019. The lectures will deal with recent cases of tax treaty law and recent developments of the OECD and the UN in the field of taxes.



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