



Supported by

FONDAZIONE
MAISTO *

INVITATION

Hybrid Conference **TAX TREATY CASE LAW AROUND THE GLOBE 2026**

Tilburg University
18 – 20 May 2026

Organized by the Fiscal Institute Tilburg in a joint venture with the Institute for Austrian and International Tax Law.

The Fiscal Institute Tilburg (Tilburg University) and the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business) are proud to invite you to the Hybrid Conference **TAX TREATY CASE LAW AROUND THE GLOBE 2026**.

Our Conference aims at presenting and discussing the most interesting tax treaty cases in a hybrid way, which were decided in or published not earlier than 2025 all over the world. We are grateful that outstanding experts of 25 jurisdictions coming from five continents agreed to present the most relevant decisions taken in their countries. The Conference covers 40 tax treaty cases. The main topics we identified have been clustered into eight "baskets" which will be dealt with in our eight conference sessions:

- Session 1: Interpretation and Residence
- Session 2: Permanent Establishment
- Session 3: Associated Enterprises, Business Profits and Capital Gains
- Session 4: Immovable Property / Dividends and Interest
- Session 5: Royalties
- Session 6: Employment Income, Government Services, and Other Income
- Session 7: Mutual Agreement Procedure, Abuse of Tax Treaties, Exchange of Information
- Session 8: Relief from Double Taxation

* The Foundation is a nonprofit organization which promotes the study of international tax law and supports research projects undertaken by young talents.

In each session of the hybrid conference, tax treaty cases will be presented and subsequently analyzed in a critical discussion. This discussion includes the possible impact of the cases on the interpretation and application of tax treaties in other countries. Participants are invited to join the discussions actively. The scientific results of the conference will be published in a book by the IBFD in cooperation with Linde. Please see the program for further details.

The opening of the hybrid session of the Conference is on **Tuesday, 19 May, 2026, at 9:00**. The conference opening and welcoming take place **at 9:15**. All time slots are Central European Time (CET).

The conference fee for the Conference on campus is **EUR 1500**, and online is **EUR 750**. A partial waiver of the participation fee may be granted to full-time academics and other full-time researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities related to the respective topic. These academics only pay **EUR 350** for on-campus; **EUR 50** for online participation. For the TiU alumni, the fee for the Conference on campus is **EUR 900**, and online is **EUR 450**. The fee for the students is **EUR 65** for on-campus and **free** for online participation. Registration for on-campus participants is open up to and including **22-04-2026**. Online participants can register up to and including **10-05-2026**. The participation fee must be paid not later than **10-05-2026** and will not be refunded in the case of cancellation one week prior to the Conference. If you register ultimately on **31-03-2026**, you are entitled to an **early bird discount of 25%** on the regular congress fees. You will pay **EUR 975** for on-campus participation and **EUR 562,50** for online participation.

Register here if you are interested in participating in the Conference. If you have any questions, please email to frw.fit.secretariaat@uvt.nl.

Prof. Dr. Eric Kemmeren

Professor at the Fiscal Institute Tilburg
Tilburg University

Dr. Cihat Öner, LL.M.

Associate Professor at the Fiscal Institute Tilburg
Tilburg University

Dr. Mart van Hulst, LL.M.

Associate Professor at the Fiscal Institute Tilburg
Tilburg University

Prof. Dr. Nevia Čičin-Šain

Professor at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. DDr. Georg Kofler

Professor at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. DDr.h.c. Michael Lang

Head, Institute of Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Pasquale Pistone

Professor at the Institute of Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Alexander Rust

Professor at the Institute of Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Josef Schuch

Professor at the Institute of Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Claus Staringer

Professor at the Institute of Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Karoline Spies

Professor at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Rita Szudoczky

Professor at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business

Prof. Dr. Yariv Brauner

Professor at the Institute for Austrian and International Tax Law
WU Vienna University of Economics and Business

PROGRAM

Hybrid Conference

TAX TREATY CASE LAW AROUND THE GLOBE 2026

Tilburg University

18 – 20 May 2026

Monday, 18 May 2026

18:00 – 19:30 **Conference welcoming and cocktail reception**
Tilburg University, Grand Café Esplanade, (in front of D Building)
Warandelaan 2, 5037 AB, Tilburg

Tuesday, 19 May 2026

Location Tilburg University, Marga Klompé (MK) Building, Room 225
Warandelaan 2, 5037 AB, Tilburg

09:00 **Hybrid session opens**

09:15 **Opening/Welcoming by Eric Kemmeren and Claus Staringer**

Session 1 **Interpretation and Residence**

09:30 – 11:30 *Chairs:* Eric Kemmeren / Guglielmo Maisto

1. Austria (Claus Staringer) (On Campus)

Verwaltungsgerichtshof (VwGH), 26 November 2025	Case No: Ra 2024/15/0036
Interpretation of tax treaties, OECD Commentary, static vs dynamic reference	

2. Belgium (Filip Debelva) (On Campus)

Antwerp Tax Court, 3 December 2024 (published in 2025)	Case No: 2023/AR/893
Interpretation of "international traffic"	

3. China (Na Li) (Online)

The High Court of An Hui Province, P.R.China, 19 May 2024 (published in 2025)	Case No: Wanxingzhong (2022) No.551
Tax resident, treaty interpretation, burden of proof	

4. Ireland (Jonathan Schwarz) (Online)

Court of Appeal, 27 May 2025	Case No: [2025] IECA 123
LLC, "disregarded entity", "liable to tax", group relief, and non-discrimination	

5. Spain (Ricardo Garcia) (On Campus)

Spanish Supreme Court, 15 July 2025	Case No: 971/2025 [rec. 4023/2023]
Certificate of tax residence, Article 4, tie-breaker	

6. Sweden (Katia Cejie) (On Campus)

Supreme Administrative Court, 21 October 2025	Case No: HFD 2025 ref. 51
Interpretation of OECD MTC and OECD-report, dynamic or static approach, allocation of profits to PE	

Session 2

Permanent Establishment

11:45 – 12:45

Chairs: Auke Lamers-van Rossum / Yariv Brauner

7. Austria (Claus Staringer) (On Campus)

Verwaltungsgerichtshof (VwGH), 26 November 2025	Case No: Ra 2024/15/0036
Permanent establishment, fixed place of business	

8. India (Porus F. Kaka) (On Campus)

Supreme Court of India, 24 July 2025	Case No: (2025) 478 ITR 238
Understanding of permanent establishment, Fixed Place PE, "Disposal" test	

9. Italy (Guglielmo Maisto) (On Campus)

Italian Supreme Court (Corte di Cassazione), 31 January 2025	Case No: 2286/2025
Understanding of permanent establishment and "fixed base"	

12:45 – 14:15

Lunch Break

Session 3

Associated Enterprises, Business Profits and Capital Gains

14:15 – 15:35

Chairs: Mart van Hulten / David Duff

10. Spain (Adolfo Martín Jiménez) (Online)

Spanish Supreme Court, 15 July 2025	Case No: 985/2025 [rec. 4729/2023]
--	---------------------------------------

The arm's length (business profits), dynamic v. static application of the OECD TP Guidelines, "cash-pooling agreements"

11. France (Marilyne Sadowsky) (On Campus)

Supreme Court (Conseil d'Etat) 9e-10e Chambers, 13 March 2025	Case No: 488080
Undesignated income - Undistributed profits of a controlled foreign corporation	

12. India (Porus F. Kaka) (On Campus)

Mumbai Income Tax Appellant Tribunal (ITAT), 28 October 2025	Case No: I.T.A. No. 1137/Mum/2025
Capital Gains, Limitation of Benefits (LOB), Principal Purpose Test, Economic Substance	

13. Peru (Esteban Montenegro) (Online)

Peruvian Tax Court, 26 December 2024 (Notified and published in 2025)	Case No: RTF N° 12036-1-2024
Capital Gains, 50% immovable property threshold	

15:35 – 15:50

Coffee Break

Session 4

Immovable Property / Dividends and Interest

15:50 – 17:50

Chairs: Arjan Lejour / Katia Cejje

14. Finland (Marjaana Helminen) (Online)

KHO (Supreme Administrative Court of Finland), 21 August 2025	Case No: KHO 2025:59
Income from immovable property	

15. Canada (David Duff) (On Campus)

Federal Court of Appeal, 29 September 2025	Case: Husky Energy Inv. v. The King
Dividends – beneficial ownership	

16. Israel (Shay Menuchin) (On Campus)

Tel Aviv District Court, 29 July 2025	Case No: Tax Appeal 67813-01-20, Tax Appeal 67791-1-20, Tax Appeal 67779-01-20, Gotex Swimwear and others v. Assessing Officer Tel Aviv 5 and others
Beneficial ownership, dividend, holding company,	

17. Denmark (Søren Friis Hansen) (On Campus)

National Tax Tribunal, 23 September 2025	Case No: SKM2025.620.SR
Limited tax liability, Beneficial ownership, Principal Purpose Test	

18. Türkiye (Cihat Öner) (On Campus)

Council of State (Supreme Administrative Court), 30 April 2025	Case No: E. 2023/542, K. 2025/304
Dividends and investment income / Interpretation of treaty concepts and interaction with domestic law	

19. Poland (Karolina Tetlak) (On Campus)

Supreme Administrative Court, 12 August 2025	Case No: II FSK 1512/22
"Interest paid on any loan of whatever kind granted by a bank"	

Wednesday, 20 May 2026

Location Tilburg University, Marga Klompé (MK) Building, Room 225
Warandelaan 2, 5037 AB, Tilburg

08:45 Hybrid session opens

Session 5 Royalties

09:00 – 10:40 *Chairs:* Cihat Öner / Cesare Silvani

20. Czechia (Ondřej Málek) (On Campus)

Supreme Administrative Court, 25 June 2025	Case No: 10 Afs 47/2025-49
Interpretation of the royalties and the concept of beneficial owner	

**21. Australia (Michael Dirkis -Kerrie Sadiq) (On Campus
– On Campus)**

High Court of Australia, 13 August 2025	Case No: [2025] HCA 30 Commissioner of Taxation v PepsiCo Inc and Stokely-Van Camp Inc
Royalties, "paid or credited", "payment by direction", "single, integrated and indivisible transaction"	

22. Bulgaria (Ivan Lazarov) (On Campus)

Supreme Administrative Court, 8 April 2025	Case No: 3693/08.04.2025
Royalty, fees for technical services, and different language versions	

23. Poland (Karolina Tetlak) (On Campus)

Supreme Administrative Court, Financial Chamber, 4 March 2025	Case No: II FSK 742/22
Withholding tax (WHT); industrial, commercial or scientific equipment; construction site containers; royalties	

24. Portugal (Dinis Tracana) (On Campus)

Portuguese Central Administrative Court (South), 18 September 2025	Case No: 1373/09.5BESNT
Income qualification, Royalties or Business income	

10:40 – 10:55

Coffee Break

Session 6

Employment Income, Government Services and Other Income

10:55 – 12:35

Chairs: Mart van Hulten / Søren Friis Hansen

25. Portugal (Dinis Tracana) (On Campus)

Portuguese Administrative and Tax Arbitration Court, 7 March 2025	Case No: 837/2024-T
Conflicts of income qualification, Non-compete, Independent professional income	

26. Switzerland (Michael Beusch) (Online)

Federal Supreme Court, 1 May 2025	Case No: 9C_13/2025
--------------------------------------	---------------------

Allocation of taxing rights on employee equity awards under Article 15 OECD MTC

27. Germany (Alexander Rust) (Online)

Bundesfinanzhof (Germany's Highest Tax Court), 12 December 2024 (published 17 April 2025)	Case No: VI R 25/22
Income from employment, Permanent establishment as employer, 183-day-rule	

28. The Netherlands (Eric Kemmeren) (On Campus)

Supreme Court (Hoge Raad), 24 January 2025	Case No: 2. HR 24-01-2025 nr. 23-04063
Employment Income, travel days	

29. USA (Yariv Brauner) (On Campus)

U.S. Tax Court, 6 September 2025	Case No: TC Memo 2025-61, Kramarenko v. Commissioner
Students, trainees and researchers, payments for research services	

12:35 – 14:05

Lunch Break

Session 7 Mutual Agreement Procedure, Abuse of Tax Treaties, Exchange of Information

14:05 – 15:45

Chairs: Ricardo Garcia / Marilyn Sadowsky

30. Australia (Michael Dirkis -Kerrie Sadiq) (On Campus – On Campus)

Full Court of the Federal Court of Australia, 21 October 2025	Case No: [2025] FCAFC 145 Oracle Corporation Australia Pty Ltd v Commissioner of Taxation
double taxation treaties", "mutual agreement procedure (MAP)", "public interest considerations", "preserve taxpayer rights within statutory time limits", "stay of proceedings"	

31. Peru (Esteban Montenegro) (Online)

Peruvian Tax Court, 12 September 2025	Case No: RTF N° 08383-4-2025
Anti-abuse clause included in the Peru-Chile DTA, Principal purpose before the PPT	

32. Switzerland (Moritz Seiler) (Online)

Federal Supreme Court, 30 January 2025	Case No: 2C_219/2022
Exchange of Information, Ordre Public	

33. USA (Yariv Brauner) (On Campus)

Distr. Ct. North Ca. Dist, 30 September 2025 and 28 August 2025	Case No(s): 24-cv-08079-JD Alvarez and 25-cv-03395-JSC, Aguilar and Caruso
IRS summons, criminal prosecution risk, legality of information requests, abuse of process	

34. Canada (David Duff) (On Campus)

Federal Court of Appeal, 29 May 2025	Case: 2025 FC 968, Canada v. Shopify Inc.
Canada Revenue Agency authorization, foreign information exchange request, convention not incorporated into domestic law	

15:45 – 16:00 Coffee Break

Session 8 Relief from Double Taxation

16:00 – 17:20 *Chairs:* Stan Stevens / Claus Staringer

35. Brazil (Luís Eduardo Schoueri) (Online)

Conselho Administrativo de Recursos Fiscais – CARF (“Administrative Council of Tax Appeals”), 27 August 2025	Case No: Acórdão 1301-007.840 (Ruling 1301-007.840)
International tax planning; matching credit; tax sparing; treaty shopping	

36. Italy (Cesare Silvani) (On Campus)

Second-Tier Tax Court of Lombardy, 13 June 2025	Case No: 1461/2025
Partially Exempt Income: Domestic FTC Computation Rules Cannot Override the Treaty / Elimination of double taxation / foreign tax credit	

37. Germany (Alexander Rust) (Online)

Bundesfinanzhof (Germany's Highest Tax Court), 10 April 2025 and 3 September 2025	Case No: VI R 29/22 and X R 1/24
Subject to tax clause, 30% ruling in the Netherlands, tax exemption and subject to tax clause, exemption of pension income, Portuguese "residente não habitual" regime	

38. The Netherlands (Mart van Hulten) (On Campus)

Supreme Court (Hoge Raad), 21 November 2025	Case No: 23-01375
Relief from double taxation, exclusion due to the Maltese non-dom special regime, capital gains taxable in the Netherlands	

17:20 – 17:30 Closure Eric Kemmeren