

□ FACULTÉ DE DROIT, D'ÉCONOMIE ET DE FINANCE

Bâtiment Weicker
4, rue Alphonse Weicker
L-2721 Luxembourg

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Date:

Wednesday, 20 March 2013 from 4.00 pm to 6.30 pm
(light refreshments will be served)

Location:

University of Luxembourg
Weicker Building
Room B 001 (Ground Floor)
4, rue Alphonse Weicker
L-2721 Luxembourg

Registrations:

Participation in the seminar is free of charge. However,
due to limited seating, pre-registration is required.
A maximum of 80 registrations will be accepted.

Register by email, including the registrant's last name,
first name and institution, sent to: fdef-colloques@uni.lu

Further information:

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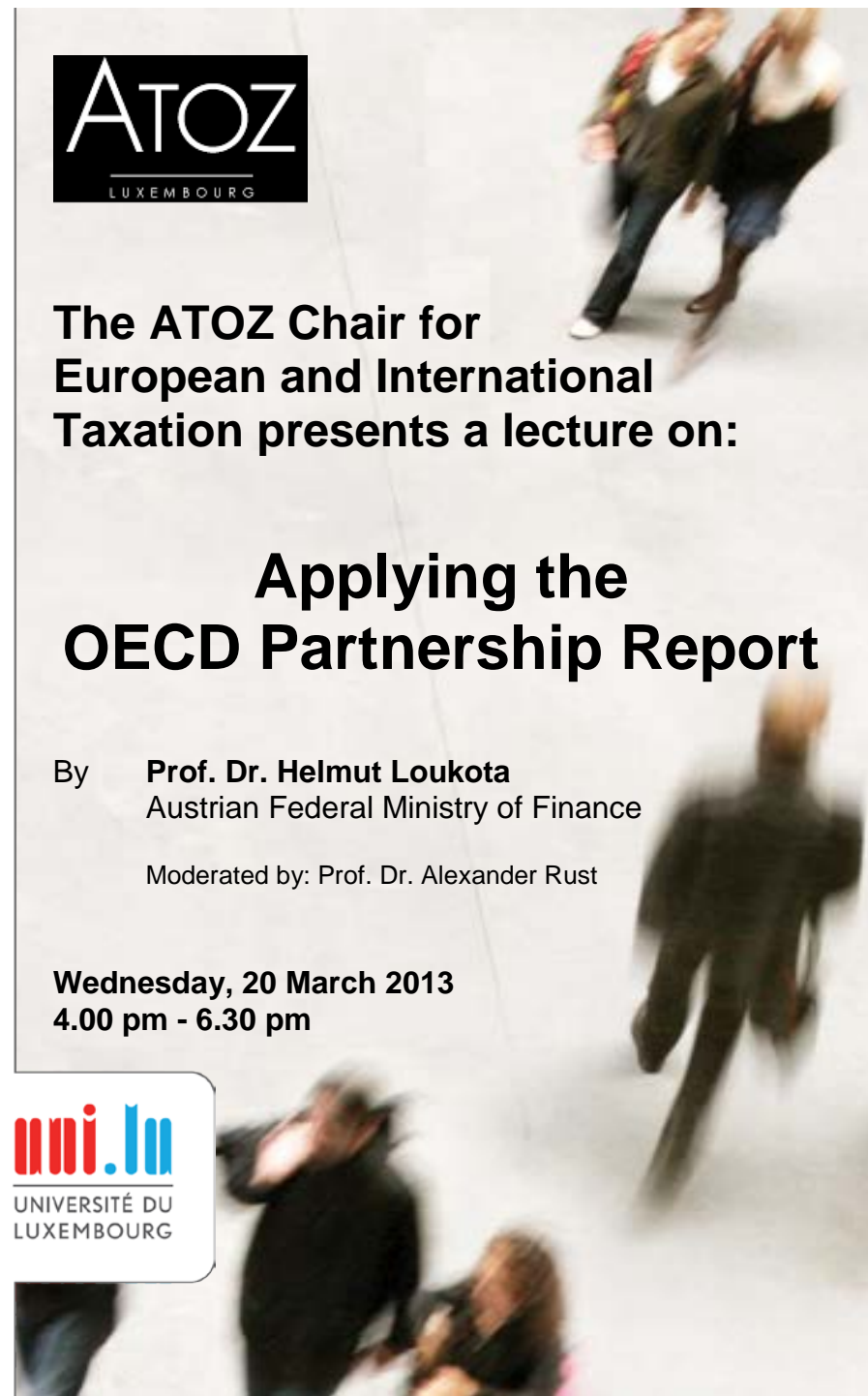
The ATOZ Chair for
European and International
Taxation presents a lecture on:

Applying the OECD Partnership Report

By **Prof. Dr. Helmut Loukota**
Austrian Federal Ministry of Finance

Moderated by: Prof. Dr. Alexander Rust

Wednesday, 20 March 2013
4.00 pm - 6.30 pm



Applying the OECD Partnership Report

Some countries regard partnerships as taxable entities whereas others treat them as transparent, taxing the partnership's income at the level of the partners. In the past, this different treatment led to double taxation or double non-taxation. One country regarded the sale of a partnership interest as an alienation of shares, while another considered it the alienation of the partner's interest in the underlying assets. Or, when a partnership sold assets, one country attributed the capital gain directly to the partnership whereas the other country – applying a transparency approach – attributed it directly to its partners. Such conflicts of qualification and of income attribution were difficult to solve and constituted an obstacle to investment through partnerships. In 1999, however, the OECD published its Partnership Report, which proposed solutions for many such problems using several illustrative case studies. Thereafter, the OECD incorporated its key solutions into its Commentary.



Prof. Dr. Helmut Loukota

Professor Dr. Helmut Loukota was the Chairman of the OECD-Study Group on Partnerships, Trusts and Investment-funds when that Partnership Report was written under his direction. He served, for many years, as Head of Division for International Tax Law in the Austrian Federal Ministry of Finance, and he remains a Consultant for International Tax Matters for that Ministry. In recognition of his accomplishments, he was appointed Honorary Professor at the Vienna University of Economics and Business. He has given lectures on International Tax Law around the world. The ATOZ Chair is delighted to welcome Prof. Dr. Loukota for his overview of the Partnership Report and of recent cases involving qualification and attribution conflicts.

