



# Tax Treaty Policy of EU Member States

Prof. Dr. Michael Lang

Head of the Department of Austrian and  
International Tax Law

Vienna University of Economics and  
Business Administration



# I. Tax Treaties Between EU Member States

- Different tax treaties as obstacle
- Does existing EC Law require Most-Favoured-Nation-Treatment?



- Possible Solutions:
  - Multilateral Tax Treaty
  - Directive



## II. Tax Treaty Policy with Non-Member-States

- Weak Position of each individual EU-member state negotiating with Non- Member-State
  
- Legal Aspects
  - Free movement of capital in relation to non-member states
  - Consequences of the ECJ decision „Open Skies“ for Tax treaties
  - Commission negotiates tax treaties with non-member-states



### III. OECD Model Convention

- Some questionable distinctions
  - Art 7 versus Art 17
  - Art 15 versus Art 19
  - Art 18 versus Art 19
- Common position of EU Member States necessary
- Who should represent EU Member States in OECD CFA and Working Parties?