

“Practical Problems of the Application of the tax treaty between Austria and Poland”

Joint conference of IFA Austria and IFA Poland:

September 7-8, 2012

Cracow, Poland



The economic cooperation between Poland and Austria is vital resulting *inter alia* in many Austrian enterprises investing and conducting economic activity on the territory of Poland. The economic relations between those countries implies that the Polish-Austrian Double Tax Treaty is frequently applied in practice - due to flows of capital, goods, services and staff. As a consequence, the application of the Treaty raises a number of difficulties concerning its interpretation.

The main topic of the conference covers discussion on the said controversies, based on case studies in which ambiguous interpretation of Austrian-Polish Double Tax Treaty was applied by the tax authorities of both countries. Particular cases will be presented in the wider context of general rules of the international tax law.