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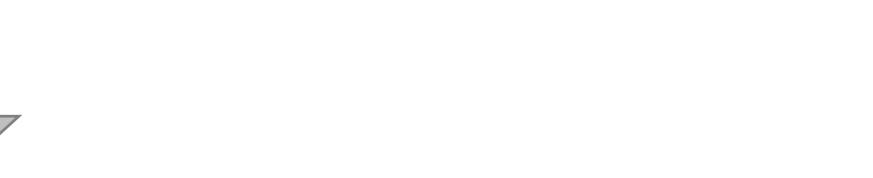
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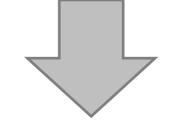
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Two Major
Players:
OECD & UN

What is the legal basis for cooperation between OECD and UN?





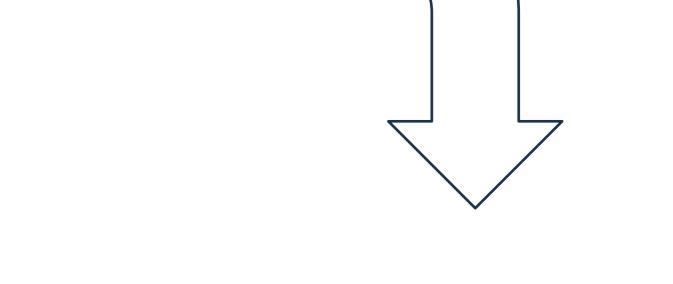
Relations

OECD-Treaty:

- Preamble
- Art 5
- Art 12

UN-Charter:

- Art 1
- Art 13
- Art 57-60



• In Tax?

 Platform for Collaboration on Tax

Precedent Cases

- Tax Inspectors without borders
- Other organizations?
 - OECD and Council of Europe
 - ICC and UN

Legal Instruments

Instruments for Cooperation

Cooperation of OECD and UN from an International Public Law Perspective

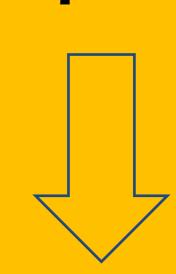
Agreements

Diplomatic

Conferences

Legal Instruments for the Cooperation between International Organizations and their Implications for the Future of International Tax Law

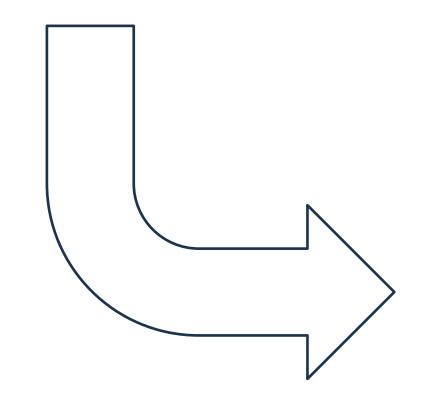
Opportunities and Challenges from a Tax Perspective



Current State

Status Quo and Developments:

- OECD Model Convention
- UN Model Convention
- Pillar I & II
- UN Framework Convention



Where do we stand?
Further Developments?

Transparency

Lowest Common Denominator on Distribution Norms

Illicit Financial Flows

Areas of stronger Future Cooperation?