



BRICS Law Institute

Институт права БРИКС

Cross-Border Tax Dispute Resolution: Residence and CFC

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Shift from disputes on law to disputes on facts



1. Tie-breaker Rule: center of vital interests

- ❑ *Case 90/13/0073 VWgH (Austria) 22.03.1991: Austria – Germany DTT, Art.4(2) - personal interests (family and secretary post - in Austria) prevail over economic interests (professorship in Germany). The same: case 98/14/0026 - Austria - Czech Republic; 99/15/0127 - Austria - Switzerland*
- ❑ *Case 91/14/0041 VWgH (Austria) 26.11.1991: Austria – Germany DTT - neighbors' testimonials supported the CVI test in Austria (business, family);*
- ❑ *Case 2007/AR/2036 Hof van Beroep Gent (Belgium) 24.06.2008: Belgium – France DTT - CVI: visits of permanent home; “director” of a Belgium company; bank accounts in Belgium; no expenditures in France*



Obrigado pela sua atenção!

Спасибо за внимание!

ध्यान देने के लिए धन्यवाद!

感謝您的關注！

Ngiyabonga ukulalela kwenu!