

Institute for Austrian and International Law and Tax Law

Department of Public Law and Tax Law Vienna University of Economics and Business Administration





RAIFFEISEN INTERNATIONAL Research Fellowship

for a young researcher from **Poland, Russia or Ukraine**

The Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration offers a unique opportunity for a 12 month research fellowship in the field of "EUROPEAN AND INTERNATIONAL TAX LAW with a special emphasis on CEE-Tax-Law" for a young researcher. Our Institute has one of the best libraries in the world dealing with this topic and enjoys an excellent world wide reputation. The fellowship is sponsored by RAIFFEISEN INTERNATIONAL, Member of RZB-Group, the leading banking group in Central and Eastern Europe.

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Web: www.wu-wien.ac.at/taxlaw

WHAT WE OFFER YOU

- A 12-month Raiffeisen International-Research Fellowship in European and International Tax Law starting in January 2009
- One of the best libraries for International Tax Law in the world
- State-of-the-art working facilities and the support of a motivated academic staff under the leadership of Prof. Michael Lang, Prof. Josef Schuch and Prof. Claus Staringer
- The possibility of discussing your research progress with highly-reputed international tax experts and lecturers
- Publication of your academic work in reputed tax journals or Institute's series
- A one-off opportunity to broaden your know-how in European and International Tax Law
- Preferred access to the post-graduate program in "International Tax Law"
- The opportunity to gain additional knowledge in economic and law fields
- Excellent starting position for a subsequent professional career within the RZB-Group
- Monthly gross allowance of 1,700 €

WHAT WE REQUIRE FROM YOU

- Citizenship or residence of Poland, Russia or Ukraine
- Age between 20 and 35 years
- Competent juridical and/or economic knowledge, especially in regard to European and International Tax Law
- University degree either in Law and/or Economics and/or post-University degree in European Law or International Tax Law
- Readiness to work in a young and dynamic team
- Desire to publish scientific papers
- English and/or German language skills

AIM OF THE RAIFFEISEN INTERNATIONAL-RESEARCH FELLOWSHIP

- A scientific elaboration of the fellow's national tax system
- A comparative law analysis between the fellow's national and the Austrian tax system
- The elaboration of the required adjustment of the fellow's national tax system in order to be in line with EU law

GENERAL INFORMATION

During your 12 month **Raiffeisen International-Research Fellowship** you will serve at the Institute for Austrian and International Tax Law of the Vienna University of Economics and Business Administration having employment status. A residence authorization for scientific activities is not required under Austrian Laws. Only a permanent residency permit is required that is issued by the Austrian embassy in the respective country.

The **Raiffeisen International-Research Fellowship** assistant is subject to tax in Austria with his/her worldwide income under Austrian domestic law. Double taxation is avoided under the double tax conventions under which Austria in general has the right to tax the fellowship, but for the allocation of the taxing rights in the respective case the individual situation of the fellowship assistant has to be taken into consideration.



APPLICATION

Please send your application via e-mail OR fax OR post, including

- Curriculum Vitae
- Letter of motivation
- Letter of recommendation
- Proposal for the research activities (maximum three pages)
- Copies of university diploma (no translation required)

Closing date for your application is: September 30, 2008



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