Dispute Resolution in Austria

An Introduction

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Dispute Resolution In Austria An Introduction

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Dispute Resolution In Austria An Introduction:

Dispute Resolution in Austria Manfred Heider, Michael Nueber, 2015-10-16 This very useful book arms litigation and arbitration practitioners and in house counsel with a detailed description of the Austrian procedural law governing proceedings before both Austrian domestic courts and arbitral tribunals seated in Austria Divided equally between arbitration and litigation with a concluding chapter on the role of relevant international conventions and treaties the book provides a practical approach to users of the Austrian law on dispute resolution While it includes detailed references and examples of the jurisprudence of Austrian courts and the opinions of Austrian academics its great value lies in the straightforward answers it provides foreign lawyers to questions that arise during proceedings in Austria Issues and topics covered include the following the rules governing arbitration agreements and arbitrability the taking of evidence in arbitration interim measures costs recognition and enforcement of arbitral awards court structure and jurisdiction of Austrian courts the evidentiary proceedings before Austrian courts and European Civil Procedure This is the first detailed English language portrayal of the Austrian legal situation propos dispute resolution It allows practitioners to quickly grasp an overview of the Austrian practice in both arbitration and litigation while simultaneously ensuring the required depth to fully understand the legal background of this practice Tax Dispute Resolution Raul-Angelo Papotti, 2020-10-15 In recent decades due to the strain on international tax rules caused by the substantial increase in integration of national economies and markets there has been a growth in the number of audit activities and tax assessments carried out by national tax administrations National bodies and international organizations have as a result also begun to study and develop new rules and legal frameworks for providing taxpayers with dispute resolution mechanism more effective than those currently available Notable among these developments is EU Council Directive 2017 1852 which introduced an efficient framework for the resolution of tax disputes and constituted a giant step toward ensuring legal certainty and a business friendly environment for investments across Europe This practical guide to the Directive written by eminent tax partners and tax litigation specialists from key European jurisdictions is the first in depth book on this topic explaining the law and application of the new Directive in each jurisdiction Following an introduction describing the Directive and analysing its most salient features each individual country chapter written by a leading local expert reports the relevant domestic implementing measures with commentary relevant case law and details of mutual agreement procedures MAPs and arbitrations Each country chapter fully addresses key legal and practical issues such as competent authority decision making concerning a taxpayer complaint filed under EU Council Directive 2017 1852 domestic provisions on MAP initiated under the Directive taxpayer entitlement to request the formation of an Advisory Commission to start the arbitration phase effective timelines interplay of the procedures under the Directive with national legal remedies including litigation before competent tax courts recurring domestic issues relating to MAPs under treaties against double taxation and the EU Arbitration Convention and

opportunity for the taxpayer to involve national courts to unblock obstacles under the existing dispute resolution mechanisms This hugely valuable practice guide clearly explains how the Directive overcomes or greatly mitigates shortcomings in laws and initiatives such as the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting MLI the EU Arbitration Convention the Common Consolidated Corporate Tax Base CCCTB proposal and rules to ensure that digital business activities are taxed in a fair and growth friendly way It demonstrates the Directive's promise of restoring legal certainty provision of enforceable deadlines for resolution of disputes effective review or appeal procedures and consistency of the application of rules throughout the EU Member States as well as taxpayers greater participation in the process The full picture it provides of the options available to resolve a tax dispute under the new EU framework will be welcomed by tax practitioners and officials concerned with issues of transfer pricing and other aspects of cross border OECD/G20 Base Erosion and Profit Shifting Project Making Dispute Resolution More Effective - MAP taxation Peer Review Report, Austria (Stage 2) Inclusive Framework on BEPS: Action 14 OECD, 2020-04-09 This report reflects the outcome of the stage 2 peer monitoring of the implementation of the Action 14 Minimum Standard by Austria which is accompanied by a document addressing the implementation of best practices **OECD/G20** Base Erosion and Profit Shifting Project Making Dispute Resolution More Effective - MAP Peer Review Report, Austria (Stage 1) Inclusive Framework on BEPS: Action 14 OECD, 2017-12-15 This report reflects the outcome of the stage 1 peer review of the implementation of the Action 14 Minimum Standard by Austria which is accompanied by a document addressing the implementation of best practices which can be accessed on the OECD website Global Trends in Mediation Nadja Marie Alexander, 2006-01-01 In its first edition Global Trends in Mediation was the first book to concentrate on mediation from a comparative perspective reaching beyond the all too familiar Anglo American view and as such has enjoyed wide practical use among alternative dispute resolution ADR practitioners worldwide This new edition has not only been updated throughout it has also added two new jurisdictions France and Quebec and a very useful comparative table summarising the salient points from each of the fourteen jurisdictional chapters Each jurisdictional chapter addresses critical structural and process issues in alternative dispute resolution such as the institutionalisation of mediation mediation case law and legislation the range and nature of disputes where mediation is utilised court related mediation mediation practice standards education training and accreditation of mediators the role of lawyers in mediation online dispute resolution and future trends All the contributors are senior dispute resolution academics or practitioners with vast knowledge and experience of dispute resolution developments in their countries and abroad **International Arbitration and EU Law Nikos Lavranos, Stefano** Castagna, 2024-08-06 In this substantially revised and updated second edition this work examines the intersection of EU law and international arbitration based on the experience of leading practitioners in both commercial and investment treaty arbitration law It expertly illustrates the depth and breadth of EU law s impact on party autonomy and on the margin of

appreciation available to arbitral tribunals This second edition covers all relevant new developments in law and practice and tracks the ever increasing influence of EU law and the jurisprudence of the Court of Justice of the EU CJEU in international arbitration **World Arbitration & Mediation Report**, 2003 The Encyclopædia Britannica: Andros-Austria, 1910

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