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The 2016 IBFD Frans Vanistendael Award goes to Professor Dr Wolfgang Schön



Professor Dr Wolfgang Schön is the 2016 winner of the IBFD Frans Vanistendael Award for International Tax Law for his publication “Neutrality and Territoriality – Competing or Converging Concepts in European Tax Law?”.

With the award, IBFD wishes to promote worldwide excellence in research on international tax law. The award was introduced in 2015 and is named after IBFD’s previous, esteemed Academic Chairman, Professor Dr Frans Vanistendael.

The winning publication was chosen, based on its originality, lasting impact, innovative content and outstanding research, by an international jury chaired by IBFD’s Academic Chairman, Professor Dr Pasquale Pistone. The article was published in IBFD’s Bulletin for International Taxation, 2015 (Volume 69), No. 4/5.

The article is based on the Klaus Vogel Lecture delivered on 24 October 2014 at the Vienna University of Economics and Business. It criticizes the increasing recognition of territorial taxing rights in the jurisprudence of the ECJ and pleads strongly both for a unilateral discrimination test and the revival of the concept of coherence. It is organized around two major principles of taxation: neutrality and territoriality. Both principles represent different challenges to EU law. While the concept of neutrality pleads for equal treatment of taxable events, irrespective of where they are located, the concept of territoriality refers to “the need to take into account the



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limits on the Member States' powers of taxation" (ECJ Case Law IBFD). Klaus Vogel, to whose memory this article was dedicated, envisaged a tax system for Europe in which both principles would be implemented in a harmonious fashion.

Professor Dr Wolfgang Schön is Director of the Department of Business and Tax Law at the Max Planck Institute for Tax Law and Public Finance in Munich and Honorary Professor at the Ludwig-Maximilians-University Munich.

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