

# STEFANIE GERINGER

## CONTACT INFORMATION:

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## ACADEMIC EDUCATION:

2022: **Dr. iur. in Law**, University of Vienna (graded with honours)  
Supervisor: Prof. MMag. Dr. Sabine Kirchmayr-Schliesselberger  
Reviewers: Prof. DDr. Gunter Mayr, em. Prof. Dr. Michael Tanzer

Thesis: ‘Der Grundsatz des Verbots missbräuchlicher Praktiken im Europäischen Ertragsteuerrecht und seine Implikationen für die Missbrauchstatbestände der Anti-BEPS-RL’  
(‘The principle of prohibition of abuse in EU personal and corporate income tax law and its implications for the abuse tests in the ATAD’).

2014: **Mag. iur. in Law**, University of Vienna  
Specialisation: ‘Unternehmens- und Wirtschaftsrecht (vertiefend)’  
(‘corporate and commercial law (advanced)’).

Top 2% in the 3rd study section (including tax law) and top 6% overall (academic year 2013/2014).

2025 (expected): **BA in Slavic Studies (main language: Czech)**, University of Vienna  
Bachelor theses: ‘Sprachpurismus im Tschechischen im „langen“ 19. Jahrhundert’ (‘Language purism in the Czech language in the ‘long’ 19th century’); ‘Der Surrealismus Vítězslav Nezval und seine konkrete Manifestation, dargestellt anhand ausgewählter Gedichte der Sammlung *Žena v množném čísle*’ (‘The surrealism of Vítězslav Nezval and its concrete manifestation, illustrated by selected poems from the collection *Žena v množném čísle*’).

## ACADEMIC EXPERIENCE:

2022-Present: **Postdoctoral Researcher**, University of Vienna, Department of Tax Law

- Independent research and teaching at home and abroad.
- Supporting and advising PhD guest researchers of the department.
- Habilitation project: ‘Procedural Autonomy in EU VAT Law as a Matter of Principle(s)’.
- Other current research interests: national, EU and international VAT law, relationship and interaction between OECD work and EU tax law, environment-related tax measures, EU financing/own resources system.

- 2018-2022: **PhD Researcher**, University of Vienna, Department of Tax Law
- Independent research and teaching at home and abroad.
  - Conceptualised and used digital teaching tools for enhanced self-study since 2019.
  - Initiated and organised the department's international seminar series (keynote speakers: Prof. Ruth Mason, Prof. Neil H. Buchanan, Susanne Åkerfeldt).
  - Research focus: the EU anti-abuse principle, the ATAD, the EU 'blacklist' and its legal and socio-political implications, national digital taxes (especially the Austrian *Digitalsteuer*), environment-related measures in national tax laws as well as in the context of the EU's own resources system.
- 2013-2014: **Student Assistant**, University of Vienna, Department of Criminal Law and Criminology
- Assisted Prof. Hannes Schütz in primary and secondary source research.
  - Prepared and pre-checked course material and exams.

### PROFESSIONAL EDUCATION:

- 2023: **Advanced Professional Certificate in VAT/GST (APCVAT)**, IBFD  
Certification programme consisting of the three modules 'Transfer Pricing, VAT and Customs', 'VAT in the Digital Economy' and 'Complex VAT/GST Topics'.
- 2022: **Certified Tax Advisor**, Austrian Chamber of Tax Advisors and Auditors (KSW)  
Education consisting of five written exams (covering business administration, financial accounting, civil and commercial law, tax law) and a final oral exam (on the content of the five written exams in addition to professional law).

### PROFESSIONAL EXPERIENCE:

- 2023-Present: **Manager**, BDO Austria
- Give advice and conduct tax planning primarily in relation to VAT law.
  - Contribute to statements on drafts of national legislation and administrative guidance.
  - Provide in-house training on various issues of VAT law.
  - Specialisation: VAT grouping, fixed establishments, VAT planning in multinational groups of companies, financial transactions, margin scheme.
- 2019-2022: **Senior Associate**, BDO Austria
- Give advice and conduct tax planning primarily for the purposes of VAT and international tax law.
  - Contribute to statements on drafts of national legislation and administrative guidance.
  - Provide in-house training on various issues of direct and indirect taxation law.
- 2018-2019: **Tax Advisor-in-Training**, HHP Steuerberatung
- Participated in bookkeeping, conducting accounting, and preparing tax declarations and documents for disclosure.
  - Gave advice and conducted tax planning in diverse fields of national and international tax law.

- 2015-2018: **Expert Editor**, Linde Verlag
- Edited books and volumes and acquired publications on tax law.
  - Compiled documents for authors, especially citation standards and contribution guidelines.
- 2014-2015: **Intern**, Austrian Ministry of Transport, Innovation and Technology
- Worked in administrative law concerning cross-border transports of goods and persons.
  - Prepared a bilateral meeting with representatives of the Belarussian government.
  - Prepared the department's first appeal to the Austrian Supreme Administrative Court under the new rules after the administrative judiciary reform.
- 2013: **Trainee**, Dorda Brugger Jordis (now DORDA)
- Prepared contracts and conducted research in corporate law and M&A.
- 2012: **Intern**, District court of Meidling (Vienna)
- Prepared judgments and conducted research in civil and criminal law.
- 2010: **Trainee**, Austrian Chamber of Commerce, Vienna
- Advised and conducted research in civil law, civic procedural law, corporate law and administrative law.

#### **PROFESSIONAL MEMBERSHIPS:**

- International Fiscal Association (IFA)
- Austrian Chamber of Tax Advisors and Auditors (KSW)
- German Tax Law Association (DStJG).

#### **OTHER SKILLS AND INTERESTS:**

- IT: Microsoft Office Suite, Microsoft Edge, Google Chrome, Adobe InDesign, WordPress.
- Languages: Fluent in English (C2; CPE, CAE, FCE: Grade A at each), Czech (C1), French (B2), with a German mother tongue. Basic knowledge of Italian. Take regular courses in Czech.
- Running: Passionate marathon runner. Usually 300-350 km per month.
- Reading: Both fiction and non-fiction in German, English, Czech and French, particularly on politics, economics, history, philosophy, sociology and anthropology.
- Culture and arts: Mainly theatre performances, classical music concerts and art exhibitions.

#### **PRESENTATIONS AT ACADEMIC CONFERENCES OR SYMPOSIUMS:**

1. '(In)congruence between taxation, spending and representation: the ambiguous character of tax-based contributions', Workshop by the Swedish Tax Force for the Future/ University of Lund, 17 – 19 April 2024 (Lund, Sweden).
2. 'An increasing democratic deficit against the background of the EU's own resources system', Conference on the 'Fiscal future of the European Union', Max Planck Institute for Tax Law and Public Finance, 22 – 23 February 2024 (Munich, Germany).
3. 'Do state aid rules allow for a greening of national VAT systems?', 17th GREIT Conference on 'National (Tax) Autonomy and the European Union: Revival or Demise?', Maastricht University, 5 – 6 October 2023 (Maastricht, The Netherlands).
4. 'A change in the law or a guideline from the EU VAT Committee? Evaluating soft law instruments for clarifying EU VAT law through the lens of legitimacy', online workshop for the Intertax special issue on 'Legitimacy of the Decision-Making Process in Tax', University of Lisbon/UC Louvain/Geneva Graduate Institute, 14 September 2023 (online event).

5. 'Procedural autonomy vs. (tax) principles of EU (VAT) law: Determining the effective room for manoeuvre of national tax authorities', Circle U. Tax Forum Workshop on 'Democracy and Tax Administration', King's College London, 8 September 2023 (London, UK).
6. 'VAT as a policy tool to prevent, mitigate and overcome the negative economic and social effects of short-term crises', 32nd Annual Tax Research Network (TRN) Conference 2023, University of Cambridge, 5 – 7 September 2023 (Cambridge, UK).
7. 'Preserving the rule of law in the application of Union law by the Member States through CJEU jurisprudence: The case of VAT', CTL Sixth Tax Policy Conference on 'Tax, public finance and the rule of law', University of Cambridge, 3 – 4 July 2023 (Cambridge, UK).
8. 'What role do constitutional principles play in the Book-Tax Conformity discussion?', EATLP Congress 2023 on 'Computation of Taxable Business Profits: Book-Tax Conformity and Other Issues', University of Luxembourg, 8 – 10 June 2023 (Luxembourg City, Luxembourg).
9. 'VAT and Environmental Policy: Possible Restrictions under State Aid Law and Questions of Effectiveness', Symposium on 'Sustainable Transformation of Corporate Taxation in Switzerland', University of St. Gallen, 4 April 2023 (St. Gallen, Switzerland).
10. 'VAT in Times of Crisis', IBFD Postdoctoral International Tax Forum (PITF), 30 January 2023 (online event).
11. 'The Influence of the OECD on EU Legislation in the Area of Exchange of Information', FAU-Seminar on International Taxation (FAU-SIT), University of Erlangen-Nuremberg, 25 January 2023 (Nuremberg, Germany).
12. 'Evolution of the Exchange of Information from a Global Perspective: The Influence of the OECD on EU Legislation', Workshop on 'Exchange of Information for Tax Purposes and Administrative Cooperation within the European Union: Taxpayers' Rights, Transparency and Effectiveness', Maastricht University (Brussels campus), 14 – 15 November 2022 (Brussels, Belgium).
13. 'The EU VAT Rate Reform 2022 from an Environmental Policy Perspective', 23rd Global Conference on Environmental Taxation (GCET), University of Parma, 21 – 23 September 2022 (Parma, Italy).
14. 'The EU VAT Rate Reform 2022 from an Environmental Policy Perspective', 31st Annual Tax Research Network (TRN) Conference 2022, University of Edinburgh, 5 – 7 September 2022 (Edinburgh, UK).
15. 'Changes in treatment and tone in the EU's external fiscal policy in comparison to the OECD's approach', 7th Global Meeting on Law & Society 2022, Law & Society Association (LSA), 13 – 16 July 2022 (Lisbon, Portugal).
16. 'VAT in Times of Crisis', 8th EANO VAT PhD Seminar on Indirect Taxes, 2 July 2022 (Münster, Germany).
17. 'Changes in treatment and tone in the EU's external fiscal policy in comparison to the OECD's approach', GLOBTAX Research Colloquium, GLOBTAXGOV Project/ University of Leiden, 15 June 2022 (online event).
18. 'The OECD's influence, interaction and intervention with EU direct taxation law', IBFD Postdoctoral International Tax Forum (PITF), 31 January 2022 (online event).
19. 'Implications of the OECD MTC Commentary's dynamic interpretation in CJEU case law: the OECD as EU legislator?', SNELS Fall Conference 2021 on 'The Power to Tax in Europe', SNELS/Universities of Karlstad and Umeå, 25 – 26 November 2021 (Stockholm, Sweden).
20. 'The CJEU, the EU blacklist and the Member States' national tax laws: Shedding light on the EU's uncoordinated approach to tax abuse and tax avoidance in third-country situations', 2021 PhD Global Symposium, GLOBTAXGOV Project/University of Leiden, 30 September – 1 October 2021 (Leiden, The Netherlands).

21. 'The future of the EU's financing in times of disruption and recovery: paving the way for a fiscal-induced green transition in the Member States', 22nd Global Conference on Environmental Taxation (GCET), University of Groningen, 23 – 24 September 2021 (online event).
22. 'The CJEU, the EU blacklist and the Member States' national tax laws: Shedding light on the EU's uncoordinated approach to tax abuse and tax avoidance in third-country situations', Tax Symposium on 'Critical Junctures/Critical Perspectives – A call for new voices in tax reform', Monash University, 15 – 16 July 2021 (online event).
23. 'The future of the EU's financing in times of disruption and recovery: paving the way for a fiscal-induced green transition in the Member States', CTL Fifth Tax Policy Conference on 'Tax law in times of disruption and recovery', University of Cambridge, 5 – 6 July 2021 (online event).
24. 'Harmonization of Anti-Abuse Provisions 'Through the Back Door'? The Impact of the ATAD's GAAR on the Member States' DTCs', Lisbon International & European Tax Law Seminars, University of Lisbon/University of Leeds, 11 February 2021 (online event).
25. 'Killing Two Crises with One Stone: The Member States' Plastic Packaging Contribution as a Means to Counterfinance COVID-19 Measures', International Seminar on 'Challenges of a Green Transition in Tax Law', University of Vienna, 23 November 2020 (online event).
26. 'Anti-tax avoidance provisions as a factor in modern tax planning? Inequalities arising from differing double tax treaties from the Austrian perspective', CBS Annual Conference on 'Inequality within International Taxation', Copenhagen Business School, 14 September 2020 (online event).
27. 'National approaches to tax the digital economy within the EU – A comparative analysis', International Seminar on 'Digitalization in Tax Law', University of Vienna, 19 November 2019 (Vienna, Austria).
28. 'Favorable treatment of electric vehicles in Austrian VAT law – a critical analysis of the status quo including a comparison with foreign VAT law', 20<sup>th</sup> Global Conference on Environmental Taxation (GCET), Cyprus University of Technology, 25 – 28 September 2019 (Limassol, Cyprus).
29. 'Targeting vehicles in consumption and transaction taxation: How might intelligent tax design promote eco-friendly alternatives?', Workshop on 'Sustainable Taxation', University of Gävle, 8 – 9 April 2019 (Gävle, Sweden).

*Upcoming:*

30. 'Ist die Verfahrensautonomie der Mitgliedstaaten im Mehrwertsteuerrecht in Gefahr? Europäisches Verfahrensrecht im Spannungsverhältnis zwischen richterrechtlicher Erfindung und prinzipieninduzierter Notwendigkeit', Steuerrechtstag 2024, University of Vienna, 9 – 11 May 2024 (Altlengbach, Austria).
31. 'Grenzüberschreitende Wirkungen der Organschaft', Umsatzsteuertagung am Juridicum, University of Vienna, 14 June 2024 (Vienna, Austria).
32. 'Substantive harmonisation vs. procedural decentralisation: tracing the historical origins of the continuing importance of the procedural autonomy in EU VAT law', 12th biennial Tax Law History Conference, University of Cambridge, 8 – 9 July 2024 (Cambridge, UK).

### **(PANEL) DISCUSSIONS:**

1. ‘Aggressive Steuervermeidung, Berufsgeheimnis und der EuGH’, ‘Ars Boni’ podcast episode 364, 17 January 2023 (online) (recording available at <https://www.youtube.com/watch?v=jLhkj7wSPQc>).
2. ‘VAT fixed establishments – recent developments’, DACHLI @ HighNoon on Tuesdays 2022, webinar by the Women of IFA Network (WIN) branches of Austria, Germany, Switzerland and Liechtenstein (co-panelists: Andreea Dereli/PwC Switzerland, Caroline Heber/MPI and Sonja Wiesner/WTS Germany), 8 November 2022 (online).
3. ‘How digitalization shapes the future of taxation: trends, opportunities, and challenges’, webinar by the Joint Vienna Institute (JVI) (co-panelists: Dmitri Jegorov/IMF and Martin Riedler/Austrian Ministry of Finance), 16 September 2022 (Vienna, Austria) (presentation slides and recording available at <https://www.jvi.org/special-events/2022/jvi-webinar-how-digitalization-shapes-the-future-of-taxation-trends-opportunities-and-challenges.html>).

### **INVOLVEMENT IN THE ORGANISATION OF ACADEMIC CONFERENCES OR SYMPOSIUMS:**

- Part of the working group developing the concept of the 2025 EATLP Congress on ‘Taxing Real Estate (Ownership)’ (Bergen, Norway).

### **TEACHING EXPERIENCE AT UNIVERSITIES:**

- 2023-Present:     **‘Fundamentals of EU VAT Law’**  
Legal studies at undergraduate/graduate level, Masaryk University Brno (Czech Republic)  
3.0 ECTS (facilitator: Vice Dean doc. JuDr. Ing. Michal Radvan, Ph.D.)  
(winter and summer terms; *funded by Erasmus+ Teaching Mobility*)
- 2023-Present:     **‘The reform of the EU VAT rate system following BREXIT and its impact on (UK) businesses’**  
Economic/legal studies at graduate level, Bournemouth University Business School (UK)  
Guest lecture (60-minutes unit) as part of the course ‘International Indirect Taxation’ (facilitator: Senior Lecturer Dr. Tahani Mohamed)  
(summer term)
- 2024:               **‘The Role and Importance of the Procedural Autonomy of the Member States in EU VAT Law’**  
Legal studies at graduate level, UCLouvain (Belgium)  
Guest lecture (120-minutes unit) as part of the course ‘Taxe sur la valeur ajoutée’ (facilitators: Prof. Edoardo Traversa, Dr. Charlène Herbain, Emanuele Ceci)  
(summer term)
- 2024:               **‘Enforcement of EU tax law’**  
Legal studies at graduate level, UCLouvain (Belgium)  
Guest lecture (120-minutes unit) as part of the lecture ‘European and International Tax Law’ (facilitators: Prof. Edoardo Traversa, Prof. Philippe Malherbe)  
(summer term)

- 2023: **‘EU Law Workshop’**  
 Legal studies at undergraduate/graduate level, National University Chernivtsi (Ukraine)  
 Joint guest lecture (5 × 120-minutes units) with Fabian Barth, LL.M. (facilitator: Vice Dean Assistant Prof. Dr. Pavlo Krayniy) (winter term)
- 2021: **‘Trends in European and International Tax Law’**  
 Legal studies at undergraduate/graduate level, Masaryk University Brno (Czech Republic)  
 3.0 ECTS (facilitator: Vice Dean doc. JuDr. Ing. Michal Radvan, Ph.D.) (winter term)
- 2019-2023: **‘Crashkurs Verkehrsteuern’ (block course on Austrian transaction taxation)**  
 Diploma studies in Law, University of Vienna (Austria)  
 4.0 ECTS  
 (summer and winter term, 9 times in total)

Further guest lectures (in the field of EU VAT law) planned for 2024 at the University of Bucharest (Romania).

#### **TEACHING EXPERIENCE IN THE CONTEXT OF TRAINING COURSES FOR TAX OFFICIALS IN THE CEE AREA:**

- 2022: **‘Dealing with Aggressive Tax Planning in the Specific EU Context’**  
 Part of the course ‘Future of Taxation’, Joint Vienna Institute (JVI)  
 60-minutes unit

#### **PARTICIPATION IN EDUCATIONAL VIDEOS FOR POPULAR MEDIA:**

- Featured in the video ‘Misconceptions About Tax’ on Prof. Leandra Lederman’s and Prof. Allison Christian’s YouTube channel ‘Break into Tax’, issued on 28 March 2022, available at <https://www.youtube.com/watch?v=JXulYNNNDWT0&t=432s>.
- Featured in the video ‘#WhyTakeTax? The Top 10 Reasons!’ on Prof. Leandra Lederman’s and Prof. Allison Christian’s YouTube channel ‘Break into Tax’, issued on 9 April 2021, available at <https://www.youtube.com/watch?v=V-oDk6ayVJc>.
- Featured in the video ‘Why Take Tax? #WrongAnswersOnly’ on Prof. Leandra Lederman’s and Prof. Allison Christian’s YouTube channel ‘Break into Tax’, issued on 1 April 2021, available at <https://www.youtube.com/watch?v=V-oDk6ayVJc>.

#### **RESEARCH STAYS:**

- 2024: **UCLouvain (Louvain-La-Neuve, Belgium)**  
 Academic sponsor: Prof. Edoardo Traversa  
 2 months (January – March)

Further research stays planned at Melbourne Law School (Australia) in March – April 2025, the Faculty of Law of the University of Cambridge (UK) in April – May 2026, Edinburgh Law School (UK) in autumn 2026, the Max Planck Institute for Tax Law and Public Finance (Munich, Germany) in March – April 2027, and BI Norwegian Business School (Oslo, Norway) in spring 2028.

## **REGULAR CONTRIBUTOR:**

2023-Present: 'Highlights & Insights in Taxation' (H&I)  
(VAT-related CJEU case law)

## **PEER REVIEWER:**

### Articles:

2024-Present: 'eJournal of Tax Research' (eJTR)  
2023-Present: 'Nordic Tax Journal'  
2022-Present: 'Intertax'  
2023: 'European Law Review' (ELR)  
2022: 'Journal of Contemporary European Research' (JCER)

### Monographs:

2023: 'IBFD Doctoral Series'

### Book series proposals:

2024: 'Edinburgh University Press'

### Awards:

2023: 'Gustav Figdor-Preis' (Austrian Academy of Science, ÖAW)

### Research grants:

2023: 'ERC Research Grant' (European Research Council, ERC)

## **AWARDS:**

2023: **'Dr. Maria Schaumayer Prize'**  
Awarded for the doctoral thesis 'Der Grundsatz des Verbots missbräuchlicher Praktiken im Europäischen Ertragsteuerrecht und seine Implikationen für die Missbrauchstatbestände der Anti-BEPS-RL'.

2022: **'Young Researchers Award in Environmental Taxation'**  
Awarded in the course of the 23rd General Conference in Environmental Taxation (GCET) in Parma (Italy) for the paper 'The EU VAT Rate Reform 2022 from an Environmental Policy Perspective'.

## **PUBLICATIONS:**

### **Monographs:**

#### ***Non-peer-reviewed:***

1. S Geringer, 'EU-Anti-Missbrauchsgrundsatz: Implikationen für die Anti-BEPS-RL, § 10a KStG und § 22 BAO', Schriftenreihe zum Konzern- und Unternehmenssteuerrecht Vol. 13 (Vienna, Linde, 2023).

### **Chapters in edited volumes:**

#### ***Peer-reviewed:***

2. S Geringer, 'The evolution of the exchange of information standards from a global perspective: the influence of the OECD on EU legislation' in M Serrat Romani, J Korving and M Eliantonio (eds), *Exchange of Information in the EU: Taxpayers' Rights, Transparency and Effectiveness* (Cheltenham, Edward Elgar, 2024) 177-195.
3. S Geringer, 'Is the OECD Able to Exert Influence on the Essence of OECD-Inspired EU Secondary Law?' in A Huldqvist and J Lindholm (eds), *The Power to Tax in Europe*, Swedish Studies in European Law Vol. 16 (Oxford, Hart Publishing, 2023) 251-272, accessible via <https://www.bloomsburycollections.com/monograph-detail?docid=b-9781509964048&tocid=b-9781509964048-chapter13> (digital open access).
4. S Geringer, 'The Future of the EU's Financing in Times of Disruption and Recovery: Normative and Technical Issues of Greening the EU's Own Resources System' in D de Cogan, A Brassey and P Harris (eds), *Tax Law in Times of Crisis and Recovery* (Oxford, Hart Publishing, 2023) 247-261.
5. S Geringer, 'Incentivizing favorable treatment of electric vehicles – developing best practices in the EU from the Austrian perspective' in T Zachariadis, J E Milne, M Skou Andersen and H Ashiabor (eds), *Economic Instruments for a Low-Carbon Future*, Critical Issues in Environmental Taxation Vol. 22 (Cheltenham, Edward Elgar, 2020) 57-69.

#### ***Non-peer-reviewed:***

6. S Geringer, 'Die Scheidung als außergewöhnliche Belastung' in K Hirschler, S Kanduth-Kristen, B Zinnöcker and K Stückler (eds), *SWK-Spezial Einkommensteuer 2023* (Vienna, Linde, 2023) 130-143.
7. S Geringer, 'Grunderwerbsteuer' in C Steiner, J Neubert and K Stückler (eds), *Handbuch Personengesellschaften* (Vienna, Manz, 2023) 331-402.
8. S Geringer and M Holzer, 'Krypto-Assets und Umsatzsteuer' in S Kirchmayr-Schliesselberger, M Miernicki, A Weilingner, A Wild and A Wimmer (eds), *Handbuch Besteuerung von Kryptowährungen* (Vienna, Facultas, 2023) 229-258.
9. S Geringer and K Stückler, 'Ertragsteuerliche Fallstricke bei der Umstrukturierung von Betrieben mit Beteiligungen im Betriebsvermögen' in K Hirschler, S Kanduth-Kristen and B Zinnöcker (eds), *SWK-Spezial Einkommensteuer 2022* (Vienna, Linde, 2022) 137-148.
10. S Kirchmayr and S Geringer, 'National Report Austria' in W Haslehner and M Lamensch (eds), *Taxation and Value Creation*, EATLP International Tax Series Vol. 19 (Amsterdam, IBFD, 2021) 215-234.
11. S Geringer, E Höltschl and K Stückler, 'Influencer und Blogger im Ertragsteuerrecht' in K Hirschler, S Kanduth-Kristen and B Zinnöcker (eds), *SWK-Spezial Einkommensteuer 2020* (Vienna, Linde, 2020) 121-137.

12. S Kirchmayr and S Geringer, 'Ausgewählte Fragen zur Hinzurechnungsbesteuerung und zum Methodenwechsel „neu“' in S Kirchmayr, G Mayr, C Schlager and H Zöchling (eds), *Handbuch Hinzurechnungsbesteuerung* (Vienna, Linde, 2020) 33-62.

### **Contributions in legal commentaries:**

#### ***Non-peer-reviewed:***

13. S Kirchmayr and S Geringer, 'Commentary on Article 7' in W Doralt, S Kirchmayr, G Mayr and N Zorn (eds), *Einkommensteuergesetz Kommentar* (loose-leaf edition, special update (covid-19 measures), Vienna, Facultas, 2021).
14. S Kirchmayr and S Geringer, 'Commentary on Article 25' in W Doralt, S Kirchmayr, G Mayr and N Zorn (eds), *Einkommensteuergesetz Kommentar* (loose-leaf edition, 21st update, Vienna, Facultas, 2020).
15. S Kirchmayr and S Geringer, 'Commentary on Articles 10–13 of the double tax treaty between Germany and Austria' in D Gosch, H-K Kroppen, S Grotherr and G Kraft (eds), *DBA-Kommentar* (loose-leaf edition, 43rd update, Herne, NWB, 2020).

### **Contributions in Festschriften:**

#### ***Non-peer-reviewed:***

16. P Bartos, K Stückler and S Geringer, 'Ausgewählte Fragen der Finanzberichterstattung und ertragsteuerliche Aspekte deutscher Anteilsinhaber an österreichischen Kapitalgesellschaften' in J Freiberg, N Otte and K Yadav (eds), *Wirtschaftsprüfung im Wandel: Relevanz von Nachhaltigkeit, Digitalisierung und Regulierung für die geprüfte Finanzberichterstattung: Festschrift zum 70. Geburtstag von Dr. Holger Otte* (Stuttgart, Schaeffer Poeschel, 2022) 481-504.

### **Journal articles:**

#### ***Peer-reviewed:***

17. S Geringer, 'A change in the law or a guideline from the EU VAT Committee? Evaluating soft law instruments for clarifying EU VAT law through the lens of legitimacy' (2024) 52(3) *Intertax* 239-252 (as part of the special issue on tax legitimacy).
18. S Geringer, 'Alignment of financial and tax accounting standards from a constitutional perspective', (2024) 34(1) *Rivista di Diritto Tributario* V, 1-16.
19. S Geringer, 'Reconciling environmental VAT differentiations with EU state aid law' (2024) 33(1) *EC Tax Review* 8-18.
20. S Geringer, 'Substance test and function-risk analysis in the ATAD's CFC rule as two sides of the same coin: Strengths and limits of a uniform concept of abuse' (2023) 60(1) *Common Market Law Review* 141-172.
21. S Geringer, 'The EU VAT Rate Reform 2022 from an Environmental Policy Perspective' (2023) 32(1) *EC Tax Review* 16-25.
22. S Geringer, 'Differing abuse concepts in double tax conventions: At what level and to what extent can equality be realized?' (2022) 5(1) *Nordic Journal of Law and Society* 1-65, accessible via <https://journals.ub.umu.se/index.php/njolas/article/view/195> (open access, double-blind peer review).
23. S Geringer, 'The EU's uncoordinated approach to tax avoidance and tax abuse in relation to 'uncooperative' tax jurisdictions' (2022) 50(3) *Intertax* 205-217.

24. S Geringer, 'The Implementation of the ATAD by Austria' (2022) 50(4) *Intertax* 356-366 (upon request of the series editors).
25. S Geringer, 'National digital taxes – lessons from Europe' (2020) 35(1) *South African Journal of Accounting Research* 1-19, accessible via <https://doi.org/10.1080/10291954.2020.1727083> (open access, double-blind peer review).

**Non-peer-reviewed:**

26. S Geringer, 'Bewertungsrechtliche Optimierungspotenziale zur Schaffung von Anreizen für den Ausbau von Photovoltaikanlagen' (2024) 20(2) *taxlex* 64-67.
27. S Geringer, 'Die Zukunft der umsatzsteuerlichen Organschaft im Licht der EuGH-Entscheidungen in den Rs *Norddeutsche Gesellschaft für Diakonie und Finanzamt T gegen S*' (2023) 83(1/2) *Österreichische Steuer-Zeitung* (ÖStZ) 15-21.
28. S Geringer, 'Differenzbesteuerung in grenzüberschreitenden Sachverhalten mit einem Wiederverkäufer – Status quo und mögliche Änderungen aufgrund der ViDA-Initiative', (2023) 83(20) *Österreichische Steuer-Zeitung* (ÖStZ) 568-572.
29. S Geringer, 'Dissemination of tax good governance standards by the EU and the OECD: A comparative analysis of changes in treatment and tone' (2023) 77(4) *Bulletin for International Taxation* 148-156.
30. S Geringer, 'Ungültigkeit der DAC-6-Mitteilungspflicht zwischen (Rechtsanwalts-)Intermediären' (2023) 19(2) *taxlex* 65-67.
31. S Geringer and R Haller, '(Keine) Steuerschuld kraft Rechnungslegung – Bedeutende Änderungen bei USt-Korrekturen', 98(17) *Steuer- und Wirtschaftskartei* (SWK) (2023) 726-734.
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