

STEFANIE GERINGER

CONTACT INFORMATION:

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- University Email: stefanie.geringer@univie.ac.at

ACADEMIC EDUCATION:

- 2022: **Dr. iur. in Law**, University of Vienna (graded with honours)
- Supervisor: Univ.-Prof. MMag. Dr. Sabine Kirchmayr-Schliesselberger
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 (“Wahlfachkorb”): “Unternehmens- und Wirtschaftsrecht (vertiefend)”
 (“corporate and commercial law (advanced)”)
- Top 2% in the 3rd study section (*inter alia* tax law) and top 6% overall
(academic year 2013/2014)
- 2024 (expected): **BA in Slavic Studies (main language: Czech)**, University of Vienna

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 and EU VAT law, relationship and interaction between OECD work and EU personal and corporate income 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: 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 Adviser, Austrian Chamber of Tax Advisors and Auditors (KSW)**
Education consisting of five written examinations (business administration, financial accounting, civil and commercial law, tax law) and a final oral examination (on the content of the five written exams plus professional law).

PROFESSIONAL EXPERIENCE:

- 2023-Present: **Manager, BDO Austria**
- Give advice and conduct tax planning primarily for the purposes of 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.
- 2019-22: **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.
- 2018-19: **Tax Adviser-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.
- 2015-18: **Expert Editor, Linde Verlag**
- Edited books and volumes and acquired publications on tax law.
 - Compiled documents for authors, especially citation standards and contribution guidelines.
- 2014-15: **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 Administrative Court under the new rulings after Administrative Jurisdiction 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 constructed research in civil law, civic procedural law, corporate law, and administrative law.

PROFESSIONAL MEMBERSHIPS:

- International Fiscal Association (IFA)
- Austrian Chamber of Tax Advisers 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 (CPE, CAE, FCE: Grade A), Czech (B2/C1), French (B1/B2), with a German mother tongue. Basic knowledge of Italian. Take regular courses in Czech.
- Running: Passionate marathon runner. Usually 250-300 km per month.
- Reading: Both fiction and non-fiction, particularly on politics, economics, history, philosophy and sociology.
- Culture and arts: Mainly theater performances, classical music concerts and art exhibitions.

PRESENTATIONS AT ACADEMIC CONFERENCES OR SYMPOSIUMS:

1. “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 relating to the Intertax special issue on “Legitimacy of the Decision-Making Process in Tax”, University of Lisboa/University of Louvain/Geneva Graduate Institute, September 14, 2023 (online event).
2. “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, September 8, 2023 (London, UK).
3. “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, September 5 – 7, 2023 (Cambridge, UK).
4. “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, July 3 – 4, 2023 (Cambridge, UK).
5. “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, June 9, 2023 (Luxembourg City, Luxembourg).
6. “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, April 4, 2023 (St. Gallen, Switzerland).
7. “VAT in Times of Crisis”, IBFD Postdoctoral International Tax Forum (PITF), January 30, 2023 (online event).
8. “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, January 25, 2023 (Nuremberg, Germany).
9. “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), November 14 – 15, 2022 (Brussels, Belgium).
10. “The EU VAT Rate Reform 2022 from an Environmental Policy Perspective”, 23rd Global Conference on Environmental Taxation (GCET), University of Parma, September 21 – 23, 2022 (Parma, Italy).
11. “The EU VAT Rate Reform 2022 from an Environmental Policy Perspective”, 31st Annual Tax Research Network (TRN) Conference 2022, Edinburgh University, September 5 – 7, 2022 (Edinburgh, UK).
12. “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), July 13 – 16, 2022 (Lisbon, Portugal).
13. “VAT in Times of Crisis”, 8th EANO VAT PhD Seminar on Indirect Taxes, July 2, 2022 (Münster, Germany).
14. “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, June 15, 2022 (online event).
15. “The OECD’s influence, interaction and intervention with EU direct taxation law”, IBFD Postdoctoral International Tax Forum (PITF), January 31, 2022 (online event).
16. “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, November 25 – 26, 2021 (Stockholm, Sweden).
17. “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, September 30 – October 1, 2021 (Leiden, The Netherlands).

18. “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, September 23 – 24, 2021 (online event).
19. “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, July 15 – 16, 2021 (online event).
20. “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, July 5 – 6, 2021 (online event).
21. “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, February 11, 2021 (online event).
22. “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, November 23, 2020 (online event).
23. “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, September 14, 2020 (online event).
24. “National approaches to tax the digital economy within the EU – A comparative analysis”, International Seminar on “Digitalization in Tax Law”, University of Vienna, November 19, 2019 (Vienna, Austria).
25. “Favorable treatment of electric vehicles in Austrian VAT law – a critical analysis of the status quo including a comparison with foreign VAT law”, 20th Global Conference on Environmental Taxation (GCET), Cyprus University of Technology, September 25 – 28, 2019 (Limassol, Cyprus).
26. “Targeting vehicles in consumption and transaction taxation: How might intelligent tax design promote eco-friendly alternatives?”, Workshop on “Sustainable Taxation”, University of Gävle, April 8 – 9, 2019 (Gävle, Sweden).

Upcoming:

27. “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, October 5 – 6, 2023 (Maastricht, The Netherlands).

(PANEL) DISCUSSIONS:

1. “Aggressive Steuervermeidung, Berufsgeheimnis und der EuGH”, “Ars Boni” podcast episode 364, January 17, 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), November 8, 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), September 16, 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>).

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 March 28, 2022, available at <https://www.youtube.com/watch?v=JXulYNNDWT0&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 April 9, 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 April 1, 2021, available at <https://www.youtube.com/watch?v=V-oDk6ayVJc>.

TEACHING EXPERIENCE AT UNIVERSITIES:

- 2023: **“Fundamentals of EU VAT Law”**
Legal studies, Masaryk University Brno (Czech Republic)
3.0 ECTS (winter term)
- 2023: **“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) (summer term)
- 2021: **“Trends in European and International Tax Law”**
Legal studies, Masaryk University Brno (Czech Republic)
3.0 ECTS (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)

TEACHING EXPERIENCE IN THE CONTEXT OF TRAINING COURSES FOR EMPLOYEES OF THE FISCAL AUTHORITIES IN THE CEE AREA:

- 2022: **“Dealing with Aggressive Tax Planning in the Specific EU Context”**
Course “Future of Taxation”, Joint Vienna Institute (JVI)
60-minutes unit

PEER REVIEWER:

Publications:

- 2023-Present: “European Law Review” (ELR)
- 2023-Present: “Nordic Tax Journal”
- 2023-Present: “IBFD Doctoral Series”
- 2022-Present: “Intertax”
- 2022: “Journal of Contemporary European Research” (JCER)

Research Grants:

2023: “ERC Research Grant”

AWARDS:

2022: **“Young Researchers Award in Environmental Taxation”**

Awarded in the course of the 23rd General Conference in Environmental Taxation (GCET) in 2022 (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, '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/book/the-power-to-tax-in-europe/ch13-is-the-oecd-able-to-exert-influence-on-the-essence-of-oecd-inspired-eu-secondary-law> (digital open access).
3. 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.
4. 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:

5. 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.
6. 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.
7. 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.
8. 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.
9. 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:

10. 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).
11. 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).
12. 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:

13. 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:

14. 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.
15. S Geringer, 'The EU VAT Rate Reform 2022 from an Environmental Policy Perspective' (2023) 32(1) *EC Tax Review* 16-25.
16. 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.uu.se/index.php/njolas/article/view/195> (open access, double-blind peer review).
17. 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.
18. S Geringer, 'The Implementation of the ATAD by Austria' (2022) 50(4) *Intertax* 356-366 (upon request of the series editors).
19. 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:

20. 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.
21. 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.
22. S Geringer, 'Ungültigkeit der DAC-6-Mitteilungspflicht zwischen (Rechtsanwalts-)Intermediären' (2023) 19(2) *taxlex* 65-67.
23. S Geringer and R Haller, '(Keine) Steuerschuld kraft Rechnungslegung – Bedeutende Änderungen bei USt-Korrekturen', 98(17) *Steuer- und Wirtschaftskartei (SWK)* (2023) 726-734.
24. S Kirchmayr and S Geringer, 'An Innovative Approach to Overcoming the "Joint-Decision Trap": EU Law Requirements for AVMSD-based Financial Contributions From a Tax Policy Perspective' (2023) 63(1) *European Taxation* 12-17.
25. S Geringer, 'Gruppenanfragen im Kontext des DAC-Regimes: Die Rs *État luxembourgeois*' (2022) 32 *Steuer und Wirtschaft International (SWI)* 296-303 (abstract in English).
26. S Geringer, 'Kriterien für die Vermittlung einer festen Niederlassung durch eine verbundene Gesellschaft nach der Rs *Berlin Chemie A. Menarini*' (2022) 18(10) *taxlex* 310-315.
27. S Geringer, 'Teilkünstliche Gestaltungen im Kontext nationaler Quellenbesteuerungsregime: Schlussanträge in der Rs *Viva Telecom Bulgaria*' (2022) 32(2) *Steuer und Wirtschaft International (SWI)* 94-102 (abstract in English).
28. S Geringer, 'Umsatzsteuerliche Fragen zu Hilfsgüterlieferungen im Kontext des Ukraine-Kriegs' (2022) 18(4) *taxlex* 127-129.
29. S Geringer, 'Umsatzsteuerliche Highlights des AbgÄG 2022' (2022) 18(6) *taxlex* 217-223.

30. S Geringer, 'Umsatzsteuerverzinsung gemäß § 205c BAO' (2022) 18(11) *taxlex* 347-354.
31. S Geringer and R Haller, 'Vorsteuerberichtigung auch ohne vorgelagerten Vorsteuerabzug?' (2022) 97(20/21) *Steuer- und Wirtschaftskartei* (SWK) 863-869.
32. S Geringer and K Stückler, 'BFG zur verteilten Berücksichtigung von Abfindungszahlungen im Kontext des Abzugsverbots für „Managergehälter“' (2022) 18(2) *taxlex* 47-50.
33. S Geringer and K Stückler, 'Die ökosoziale Steuerreform 2022' (2022) 6(1) *Der Jahresabschluss* (DJA) 21-24.
34. S Geringer and K Stückler, 'Nationaler Emissionszertifikatehandel im Überblick' (2022) 6(2) *Der Jahresabschluss* (DJA) 47-50.
35. S Geringer, 'Accelerated depreciation and loss carry back: Income tax measures to strengthen the economy in times of COVID-19 in Austria' (2021) 61(4) *European Taxation* 162-164.
36. S Geringer, 'Defining the terms "taxpayer", "permanent establishment" and "corporate tax" for purposes of the ATAD' (2021) 1 *Tax News* 141-147, accessible via http://www.taxnews.it/Tool/Evidenza/Single/view_html?id_evidenza=273 (open access).
37. S Geringer, 'Die neue Zinsschranke im unionsrechtlichen Kontext' (2021) 31(2) *Steuer und Wirtschaft International* (SWI) 82-91 (abstract in English).
38. S Geringer, 'Umsetzung und Anwendung der EU-Blacklist in den Mitgliedstaaten' (2021) 31(2) *Steuer und Wirtschaft International* (SWI) 415-424 (abstract in English).
39. S Geringer, 'Zweifelsfragen zur neuen degressiven AfA' (2021) 17(1) *taxlex* 20-23.
40. S Geringer, 'Beihilfenrechtliche Aspekte der ertragsteuerlichen COVID-19-Maßnahmen' (2020) 95(15) *Steuer- und Wirtschaftskartei* (SWK) 812-817.
41. S Geringer, 'Beihilfenrechtliche Aspekte der Zweckwidmung der österreichischen Digitalsteuer im Vergleich zu anderen nationalen Medienförderungen' (2020) 80(13) *Österreichische Steuer-Zeitung* (ÖStZ) 374-380.
42. S Geringer, 'Criteria for the Application of Anti-Abuse Provisions to Holding Companies under ECJ Case Law: Their Significance in Interpreting and Applying ATAD Provisions' (2020) 60(10) *European Taxation* 443-450.
43. S Geringer, 'Gigworking – nichtselbständige Arbeit im Sinne des § 25 EStG?' (2020) 16(1) *taxlex* 8-12.
44. S Geringer, 'Indizwirkung im EU-Anti-Missbrauchsregime: Die Rs X (C-135/17)' (2020) 16(4) *taxlex* 139-140.
45. S Geringer, 'Niedrigbesteuerung und Hinzurechnung bei inländischen Einkünften' (2020) 16(12) *taxlex* 369-373.
46. S Geringer, 'Unionsrechtliche Aspekte einer KEST-Befreiung nachhaltiger Investitionen' (2020) 13(3) *BFGjournal* 110-119.
47. S Geringer, 'Zum Verhältnis zwischen der Anti-BEPS-Richtlinie und der Meldepflicht grenzüberschreitender Steuergestaltungen' (2020) 30(2) *Steuer und Wirtschaft International* (SWI) 59-66 (abstract in English).
48. S Geringer and K Stückler, 'Behandlung von Erwerbsvorgängen zwischen Lebensgefährten in der Grunderwerbsteuer' (2020) 95(7) *Steuer- und Wirtschaftskartei* (SWK) 365-370.
49. S Geringer and K Stückler, 'Daten im Bilanzsteuerrecht' (2020) 80(6) *Österreichische Steuer-Zeitung* (ÖStZ) 149-156.
50. S Geringer and K Stückler, 'Homeoffice im Zeitalter der COVID-19-Pandemie aus steuerlicher Sicht' (2020) 80(7) *Österreichische Steuer-Zeitung* (ÖStZ) 187-193.
51. S Geringer and K Stückler, 'Zweifelsfragen bei Veräußerung eines ausgebauten Dachbodens im Ertragsteuerrecht' (2020) 16(10) *taxlex* 306-309.
52. S Kirchmayr and S Geringer, 'Implikationen der EuG-Entscheidung zur ungarischen Werbesteuer für die Beihilfenkonformität der österreichischen Digitalsteuer' (2020) 30(5) *Steuer und Wirtschaft International* (SWI) 241-250 (abstract in English).
53. S Kirchmayr and S Geringer, 'State Aid Issues Regarding National Digital Taxes' (2020) 60(7) *European Taxation* 279-285.
54. E Komarek, K Stückler and S Geringer, 'Steuerliche Behandlung von Zuschüssen aus dem Härtefallfonds' (2020) 95(12) *Steuer- und Wirtschaftskartei* (SWK) 612-616.
55. K Stückler and S Geringer, 'Die degressive AfA in der Unternehmens- und Steuerbilanz' (2020) 4(6) *Der Jahresabschluss* (DJA) 120-123.
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