

Worshipful Company of Tax Advisers



HISTORY OF TAX

Taxation in the Hapsburg Empire

Our next guest speaker is Gottfried Schellmann, whose talk will trace the history of taxation in the Hapsburg Empire from medieval times to the 19th century, starting with its relationship to the feudal system in rural areas, through the abolition of serfdom in 1848, and the introduction of customs and excise duties in urban areas. He will cover the contributions in the 18th century of the Empress Maria Theresa and the Emperors Joseph II and Leopold II, and the introduction of land taxes based on cadastral values and their eventual abolition at the urging of the nobility and the Catholic Church. The 19th century saw the development of income taxes for businesses and then, in 1849 and in part through the influence of William Pitt's legislation in the UK, individuals as well. Gottfried will examine how this system was developed and implemented, and then replaced by a more comprehensive system of taxing individuals and companies which lasted until the German occupation in 1938. He will examine the "divorce agreement" between Austria and Hungary of 1870 which gave rise to the first double taxation agreement in history, and the first treaty between Austria and Prussia (1899). Finally he will examine how the Austrian Code of Fundamental Rights (1867) still operates today and ask whether its prohibition of "exit taxes", originally imposed on departing serfs, is relevant to modern tax charges.

Gottfried Schellmann is a graduate of the Vienna Law School and a member of the Chamber of Austrian Tax Advisers. After working in several tax advisory and tax audit firms, he was Fiscal Officer in charge at the Chamber of Commerce in Lower Austria from 1982 to 1985 and a partner in his own firm from 1989 to 1998. He was a partner in KPMG and chairman of the Indirect Tax European Technical Group from 1999 to 2008. In 2009, he formed Mueller & Schellmann, a boutique tax advisory company. He was also Vice President of the Confederation Fiscale Europeenne in Brussels, the umbrella organization of the European Associations of Tax Advisers from 2013 - 14. He is one of the main co-authors, together with certain officers of the Austrian Ministry of Finance, of the Austrian corporate tax code. He has held office in many other international tax bodies including the European VAT Club and the VAT Expert Group of the European Commission. He also lectures in VAT law at the University for Advanced Sciences in Vienna.

There will be a supper organised after the talk at a nearby venue, details of which will be confirmed nearer the time. To gauge numbers, please advise us whether you would be interested in staying for supper afterwards when submitting your booking form. Supper will be on a self pay basis on the night.

To: **ANN BAILEY, WCOTA ADMINISTRATOR. 1ST FLOOR ARTILLERY HOUSE,
11-19 ARTILLERY ROW, LONDON SW1P 1RT**

I wish to attend the History of Tax lecture on Tuesday 26th February 2019

From (please print name) _____

I wish to attend the History of Tax event

I wish to book place(s) for supper

Email address _____

I shall be accompanied by _____

I paid electronically on _____

I enclose my cheque (payable to WCOTA) for _____ (£18 / £20 per person)

DATE

Tuesday 26 February 2019

TIME

5:45pm for 6pm

PRICE

Members of the WCTA and
their guests £18
Non-Members £20

VENUE ADDRESS

30 Monck Street,
Westminster, London
SW1P 2AR

CLOSING DATE

19 February 2019

Electronic payment via bank
transfer can be made using
the following details.
Sort Code: 40 03 17 Account
number: 61129201

Please also quote the
following reference when
paying electronically
NameHOTxNo being your
surnameHOTx number of
tickets you are buying eg
SmithHOTx2.

This event is open to everyone
with an interest in the history
of tax.

