

Zeitschrift für Vergleichende Rechtswissenschaft (ZVglRWiss) 122 (2023) Issue 3: Abstracts

ZVglRWiss 122 (2023) no. 3

A Symposium in Liechtenstein on Comparative and Private International Law

Aspects of Crypto Currencies and Assets

The most recent issue of the German Journal of Comparative Law (Zeitschrift für Vergleichende Rechtswissenschaft, ZVglRWiss) features various contributions to a comparative law symposium that was held at the Private University in the Principality of Liechtenstein (UFL) in autumn 2022. The topic consisted of legal aspects of crypto currencies and assets, with a particular focus on comparative law and private international law. Here are the articles' German titles and their English abstracts:

Kryptowerte als Herausforderung für Rechtsbefolgung und Rechtsdurchsetzung

**Erstes rechtsvergleichendes Symposium an der Privaten Universität im
Fürstentum Liechtenstein**

Heribert Anzinger und Gerhard Dannecker

ZVglRWiss 122 (2023) 243-251

A short introduction into the symposium's subject.

Phänomenologie und zivilrechtliche Einordnung von Kryptowährungen und anderen Kryptowerten

Dörte Poelzig und Moritz Kläsener

ZVglRWiss 122 (2023) 252-268

Crypto assets have been the subject of lively discussion in German civil law literature for several years now. However, no comprehensive regulation has been enacted to date. Thus, the question remains as to how the various manifestations of crypto assets are to be classified under civil law, and what consequences this has, in particular, for legal protection and the manner of disposal. This question naturally concerns not only the German, but also the other European legislators. This article is concerned with the legal discussion in Liechtenstein, Switzerland, and Austria, meaning that its focus lies on legal systems that show a certain proximity to German law. Nevertheless, the article also takes a look at the less closely related English legal system. The solutions that were found in these legal systems will be presented here and compared with the German approaches in literature and legislation.

Kryptowerte als Herausforderung für Rechtsbefolgung und Rechtsdurchsetzung

Matthias Lehmann

ZVglRWiss 122 (2023) 269-288

This paper compares emerging conflict-of-laws rules designed to determine the law applicable to digital assets, such as Bitcoin, Ether or stablecoins. Such rules have been developed in the U.S., England, Germany, Switzerland and Liechtenstein; in addition, UNIDROIT has recently drafted a Principle on the question. The article gives an overview of the different rules and tries to distill an “ideal” rule from them. The result could, for example, serve as inspiration for the German legislator or for the joint project of UNIDROIT and the Hague Conference

on Private International Law.

Kryptowerte als Tatertrag, Tatmittel, Tatobjekt und Tatprodukt

Jonas Stürmer

ZVglRWiss 122 (2023) 289-303

Crypto assets continue to be particularly popular with criminals and play a major role in various crimes. Although this also regularly poses practical difficulties for law enforcement authorities, it sometimes also offers opportunities for investigations. The particularly practice-relevant confiscation according to sections 73 onwards of the German Criminal Code as well as provisional preservation, on the other hand, are legally possible; here, too, practical challenges occur.

Rechtsbefolgung und Rechtsdurchsetzung bei Kryptowerten im Steuerrecht

Daniela Hohenwarter-Mayr und Christina Mittermayer

ZVglRWiss 122 (2023) 304-337

The increase in popularity of alternative means of payment is bringing crypto assets closer to the focus of tax law. Due to their characteristics and various functionalities the proper taxation of income from cryptocurrencies is however a challenge. In addition to substantive law hurdles also the efficiency of tax enforcement is not ensured. Austria addresses these difficulties by incorporating cryptocurrencies into the taxation scheme for capital assets and the deduction of a withholding tax. This paper deals with the Austrian approach from a comparative law perspective, its constitutional implications and the need for an accompanying international exchange of information.

Kryptowerte und der Datenschutz

Jörn Erbguth

ZVglRWiss 122 (2023) 338-355

Blockchains have a complex relation to data protection. On the one hand, they are subject to criticism due to distributed responsibility and immutability - on the other hand, they can empower individuals and protect privacy better than centralized approaches through privacy enhancing technology. However, in the field of crypto asset trading, upcoming financial market regulations, e.g. the MiCA regulation, prohibit the use of anonymization features and facilitate the identification of transactions written on public blockchains with transaction parties. The paper discusses the compliance of crypto asset trading with the GDPR.

Kryptowerte als Herausforderung für staatliche Regulierung

Ergebnisse und Forschungsperspektiven des Ersten rechtsvergleichenden Symposions an der Privaten Universität im Fürstentum Liechtenstein

Tina Ehrke-Rabel

ZVglRWiss 122 (2023) 356-360

A short summary of the symposium's main results and further perspectives for research.