



<http://www.international-tax-law.at>



*Postgraduate
International
Tax Law
2009 – 2011*

AND BUSINESS (WU)

VIENNA · UNIVERSITY OF ECONOMICS



POSTGRADUATE

*A unique, worldwide
and specialized
postgraduate degree
program*

*in international
tax law*

*with the academic
title LL.M.*

This program was devised at the Institute for Austrian and International Tax Law of the WU

(Prof. Michael Lang, Prof. Josef Schuch, Prof. Claus Staringer, Prof. Pasquale Pistone).

This degree is aimed at university graduates from Austria and abroad who wish to enrich their knowledge by completing a specialised qualification before moving into the professional world, as well as at experienced professionals interested in acquiring additional knowledge from part time studies.

In terms of the level of intensity, this program is unique, and in addition to conveying specialist knowledge in International Tax Law, it also includes an interdisciplinary link with associated academic fields.

With renowned experts from all over the world, tertiary education at the highest international level with a high degree of practical relevance is guaranteed.

The academic title “Master of Laws”, or LL.M., is conferred on all graduates in accordance with the Austrian University Study Act.



TAX LAW

*Selected tax law
systems and
EU tax law*

*Double taxation
agreements
in practice*

*Cross-border
tax strategies in
case studies and
workshops*

Principles of Selected Tax Systems

Comparative Tax Law
German / Swiss / French / Belgian / Dutch / Austrian / Indian / US Tax Law
Tax Law of the Nordic Countries

Anti-Avoidance Measures

Comparative Aspects of CFC Rules
US CFC, LOB and other Anti-Avoidance Rules
Abuse Concepts in European Tax Law
Abuse of Tax Treaties

Tax Law of the EU

The European Union: Legal and Institutional Framework
EU and Indirect Taxation
EU State Aid Rules and Taxation
ECJ Case Law
Tax Policies in the EU

Tax Treaty Law

Principles of Tax Treaty Law
The Negotiation of Tax Treaties
Tax Treaty Interpretation
Partnerships under the Law of Tax Treaties
Tax Treaties between Developed and Less Developed Countries
Australian Tax Treaty Policy
South American Tax Treaty Policy
Taxation of Entertainers and Athletes
Transfer Pricing
Dual Residence
Tax Treaty Developments: Source versus Residence Principle

International Tax Planning

Principles of International Tax Planning
Tax Planning in France
Tax Planning in South America
Tax Planning in Japan
Financial Instruments in International Tax Planning
Group Tax Planning
Holding Companies and Tax Planning
Qualification Conflicts and International Tax Planning
VAT Planning
International Mergers and Acquisitions
Tax Treaties - Tax Planning Tools and Specific Interpretation Issues

International Tax Policy

Comparative Corporate Tax Policies
Tax Policy and Planning in Europe
WTO and Tax Policy
Recent Trends in EU Tax Law

Master's Thesis / Supplementary Courses

European Union and Third Countries
The Relevance of OECD Documents for the Interpretation of Bilateral Tax Treaties
Permanent Establishments in International Tax Law
Introduction to "international tax" English
European Company Law
International Social Security Law
IAS and IFRS



INTERNATIONAL

*85 of the world's
leading experts
in the academic and
professional world*

B. Arnold, Toronto · **M. Aujean**, Brussels · **J.F. Avery Jones**, London · **R. Avi-Yonah**, Michigan · **R. Baconnier**, Neuilly-Sur-Seine · **P. Baker**, London · **Y. Brauner**, Florida · **G. Brähler**, Eichstätt-Ingolstadt · **N. Brooks**, Toronto · **F. Brugger**, Vienna · **M. Daly**, Geneva · **L. De Broe**, Leuven · **C. Djanani**, Eichstätt-Ingolstadt · **C. Dunahoo**, Washington · **E. Eberhartinger**, Vienna · **T. Ecker**, Vienna · **T. Edgar**, Ontario · **E. Eichenhofer**, Jena · **T. Eilmansberger**, Salzburg · **P. Essers**, Tilburg · **C. Garbarino**, Milan · **F.A. García Prats**, Valencia · **C. Gustafson**, Washington · **D. Gutmann**, Paris · **S. Heidenbauer**, Vienna · **F. Hellio**, Neuilly-Sur-Seine · **T. Henze**, Luxembourg · **V. Heydt**, Brussels · **D. Hohenwarter**, Vienna · **P. Holzer**, Vienna · **H. Jirousek**, Vienna · **S. Kalls**, Vienna · **L. Kana**, Santiago de Chile · **E. Kemmeren**, Tilburg · **C. Kersting**, Düsseldorf · **W. Kessler**, Freiburg · **G. Kofler**, New York · **H. Kogels**, Rotterdam · **M. Lang**, Vienna · **H. Loukota**, Vienna · **D. Lüthi**, Utzigen · **G. Maisto**, Milan · **L. Malherbe**, Leuven · **Y. Masui**, Tokyo · **J.K. McNulty**, Berkeley · **G. Michielse**, Utrecht · **J.M. Mössner**, Osnabrück · **M. Nettinga**, Amsterdam · **T.P. Ostwal**, Mumbai · **F. Pennings**, Tilburg · **A. Pickering**, Sydney · **H. Pijl**, Amsterdam · **P. Pistone**, Salerno · **P. Plansky**, Vienna · **L.M. Poiares Pessoa Maduro**, Luxembourg · **A.J. Rädler**, Munich · **E. Reimer**, Heidelberg · **G. Ressler**, Vienna · **R. Rohatgi**, Mumbai · **D.H. Rosenbloom**, New York · **R. Russo**, Paris · **A. Rust**, Munich · **D. Sandler**, Ontario · **J. Sasseville**, Paris · **B. Schima**, Brussels · **L.E. Schoueri**, Sao Paulo · **W. Schön**, Munich · **J. Schuch**, Vienna · **S. Smiley**, Washington · **C. Spengel**, Mannheim · **C. Staringer**, Vienna · **A. Storck**, Zurich · **B. Stürzlinger**, Vienna · **F.P. Sutter**, Vienna · **B. Terra**, Amsterdam · **S. van Thiel**, Brussels · **O. Thömmes**, Munich · **D. Tillinghast**, New York · **G. Toifl**, Vienna · **R. Waldburger**, St. Gallen · **D. Weber**, Amsterdam · **B. Wiman**, Stockholm · **C. Zatschler**, Luxembourg · **F. Zimmer**, Oslo · **E. Zolt**, Los Angeles



IMPRESSIONS



The Vienna LL.M. Program offers a challenging program which has outstanding reputation in Europe as one of the best LL.M. programs in the field of international tax law. When I enrolled, I had only a basic knowledge of tax law. Today, I work in the international tax services of a Big Four company as senior tax consultant and I enjoy it very much. The program gave me the opportunity to learn from a wide range of excellent faculty members the ins and outs of international taxation worldwide. Its added-value is the network of friends and colleagues you build up in Vienna, which is very helpful afterwards during your professional career. For many of us, it stands out as one of the best years of our lives.

Paula Galan, Spain, Full-time 05/06

Senior Tax Consultant, Ernst & Young, Madrid



Structure, organization, library, renowned tax scholars, motivated professors, focused assistants and special colleagues from different backgrounds and cultures. Put this all together in Vienna and find friends from all over the world studying and working hard to optimize their international tax knowledge. More than a formal education, you will find the perfect atmosphere in Vienna to get in touch with tax experts from different countries and to exchange ideas and to get to know them personally.

Monroe Olsen, Brazil, Full-time 05/06

Partner, Andersen Ballão, Curitiba



After my graduation from law school, I joined a law firm specialized in international M&A transactions. My daily work showed me that the combined knowledge of business law and tax law is an asset that a top M&A lawyer must have. For this very reason I decided to attend the Vienna LL.M. Program. It gave me the opportunity to be taught by distinguished tax scholars and practitioners all over the world on a very broad range of topics going far beyond pure tax issues.

Jana Faybik, Slovakia, Full-time 06/07

M&A Department, Binder Grösswang, Vienna



ORGANIZATION

*Requirements
Types of study*

*Study fee
Academic
management*

*Information
and organizational
management*

Partners

University degree

Full-time (duration two semesters)

Part-time (duration four semesters)

Both types of study begin in fall 2009 and will be held in Vienna. All lectures are held in English. The next full-time studies will commence in fall 2010, with the next part-time studies starting in fall 2011.

EUR 11,900

Prof. Michael Lang

Institute for Austrian and International Tax Law
Vienna University of Economics and Business (WU)
Althanstrasse 39-45
A-1090 Vienna
Phone +43 (1) 313 36-4645
Fax +43 (1) 313 36-730
michael.lang@wu-wien.ac.at
<http://www.wu-wien.ac.at/taxlaw>

Barbara Ender-Rochowansky

Academy of Public Accountants
Schönbrunner Strasse 222-228/1/6/3
A-1121 Vienna
Phone +43 (1) 815 08 50-15
Fax +43 (1) 815 08 50-50
b.ender@wt-akademie.at
<http://www.international-tax-law.at>

Die Presse
www.diepresse.at

Die Presse

Erste Bank
www.sparkasse.at/erstebank

ERSTE
BANK

Linde Verlag Wien
www.linde-verlag.at

Linde

Verlag Neue Wirtschafts-Briefe
www.nwb.de

 **nwb**

PricewaterhouseCoopers
www.pwc.at

PRICEWATERHOUSECOOPERS 

WU Executive Academy
www.executiveacademy.at


WU
WIRTSCHAFTS UNIVERSITÄT WIEN
EXECUTIVE
ACADEMY



Yes, I am interested in the program offered and would like to obtain further information on the Vienna
LL.M. Program in International Tax Law.

Please send me a brochure with all information and details.

.....

Name

.....

Company

.....

Address

.....

Postal code, city

.....

Country

.....

E-mail



LL.M. International Tax Law
c/o Academy of Public Accountants

Schönbrunner Strasse 222-228/1/6/3
A-1121 Vienna