

**LL.M.**

**INTERNATIONAL  
TAX LAW  
VIENNA**



**WU**  
WIRTSCHAFTS  
UNIVERSITÄT  
WIEN VIENNA  
UNIVERSITY OF  
ECONOMICS  
AND BUSINESS



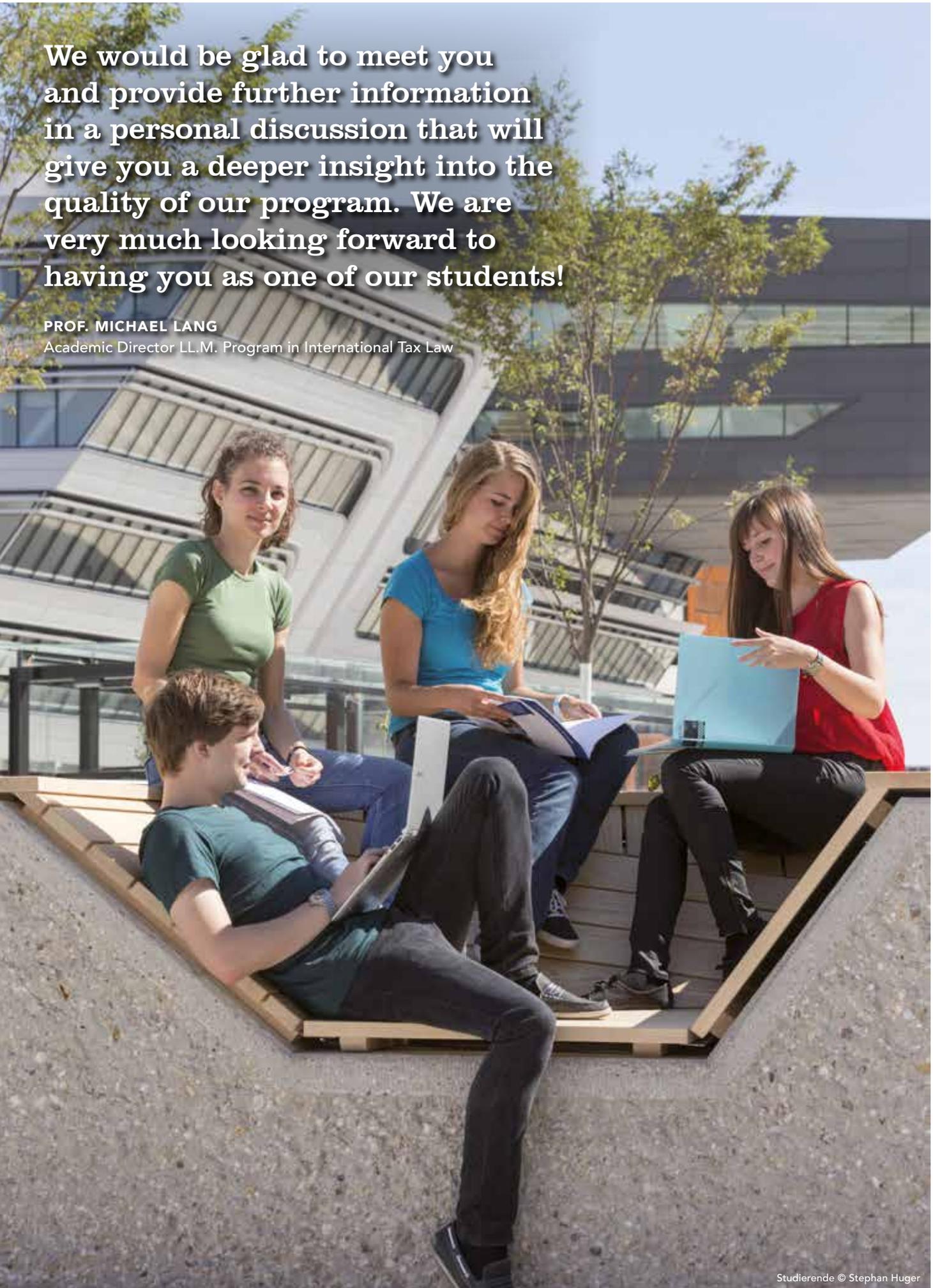
**2017/19**

[www.international-tax-law.at](http://www.international-tax-law.at)

**We would be glad to meet you and provide further information in a personal discussion that will give you a deeper insight into the quality of our program. We are very much looking forward to having you as one of our students!**

**PROF. MICHAEL LANG**

Academic Director LL.M. Program in International Tax Law



# Contents

---

<b>WELCOME TO VIENNA</b> .....	5
<b>PROGRAM OVERVIEW</b> .....	6
Target group	6
Aims and focus	6
Program options and duration	6
Program location	6
Program fees	7
Admission requirements	7
Academic degree / Graduation requirements	7
<b>ALUMNI</b> .....	8
<b>FACULTY</b> .....	12
<b>CURRICULUM</b> .....	32
<b>COURSE CONTENTS</b> .....	35
Principles of selected tax systems	35
Tax treaty law	37
International tax planning	40
Tax law of the EU	43
Anti-avoidance measures	44
International tax policy	45
Supplementary courses	46
Master thesis	47
<b>CALENDARS</b> .....	50
<b>APPLICATION</b> .....	54
<b>CONTACT / INFORMATION</b> .....	55





# Welcome to Vienna

---

In a time of globalization, international tax law has gained in importance. The LL.M. program at WU meets the increasing demands for training and education by offering courses the intensity of which is second to none worldwide. The main emphasis is on conveying specialist knowledge in international tax law, as well as on making an interdisciplinary link to related areas of knowledge. With renowned experts from all over the world as lecturers, education at the highest international level with a great degree of practical relevance is guaranteed.

This program was devised at the Institute for Austrian and International Tax Law of WU (Prof. Michael Lang, Prof. Josef Schuch, Prof. Claus Staringer, Prof. Pasquale Pistone, Prof. Alfred Storck, Prof. Jeffrey Owens, Prof. Alexander Rust); the Institute has specialized in lecturing on and research in international tax law for many years. Comprehensive networking with professionals in

this field, renowned scholarship and widely acknowledged achievements in research, and a broad range of partnerships with researchers from Austria and abroad have created the preconditions for expanding the course offerings to postgraduate education.

The program is jointly offered by WU and the Akademie der Wirtschaftstreuhand. The Akademie has a proven and comprehensive track record in the area of training and education, and thus also represents the cutting edge of our LL.M. program.

This brochure provides details on the program. Additionally, we would be glad to meet you and provide further information in a personal discussion that will give you a deeper insight into the quality of our program. We are very much looking forward to having you as one of our students!



**Prof. Michael Lang**  
Academic Director  
LL.M. program in  
international tax law



**Prof. Josef Schuch**  
Deputy Academic Director  
LL.M. program in  
international tax law



**Gerhard Stangl**  
Managing Director  
Akademie der  
Wirtschaftstreuhand



# Program overview

---

## TARGET GROUP

Both the full-time and part-time programs are aimed at university graduates from all parts of the world who would like to acquire additional specialist knowledge, as well as at professionals wishing to participate in such a program while they continue to work.

## AIMS AND FOCUS

The program aims to provide postgraduate education in the area of international tax law, focusing on significant national tax law regimes and related areas, in particular business administration. Graduates should be in a position to skillfully apply international tax law in professional corporate, consulting and administrative environments.

## PROGRAM OPTIONS AND DURATION

This program is offered in English only, as a full-time and part-time program, with the former lasting one academic year. Courses are scheduled on Fridays and Saturdays from 8.30 a.m. to 5.30 p.m. The remaining time is to be spent on course preparation and revision. Full-time programs commence in September 2017 and 2018. The part-time program continues over two academic years, with courses mostly held from 8.30 a.m. to 5.30 p.m. on Fridays and Saturdays. The part-time program commences in September 2017. A wide range of courses is available for students opting for the full-time programs (2017/2018 or 2018/2019), as well as for part-time students (2017/2019).

## PROGRAM LOCATION

With the exception of one course in Brussels, all courses are held in Vienna at WU / Institute for Austrian and International Tax Law and the Akademie der Wirtschaftstreuhänder. Both institutions are well served by the public transport network.



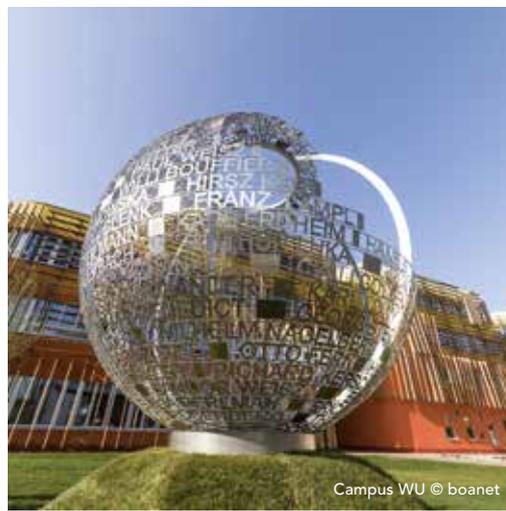
Full-time group in Brussels



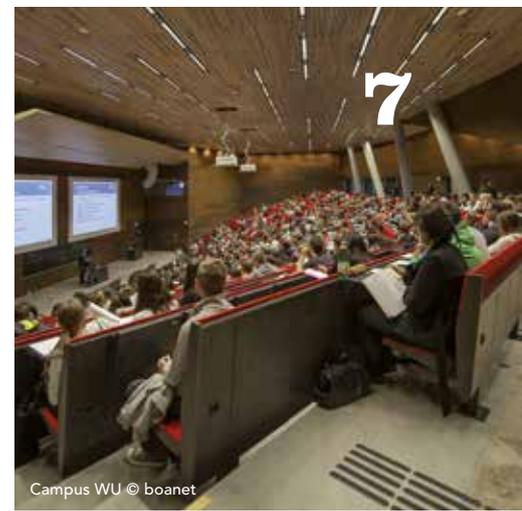
Alumni Reunion in Mumbai



Campus WU © boanet



Campus WU © boanet



Campus WU © boanet

### PROGRAM FEES

The program fees, as assessed by WU, amount to EUR 13,900 for both the full- and part-time programs. This includes all materials made available by the lecturers as well as examination fees. Travel and accommodation expenses, and in particular costs incurred for the course held in Brussels, must be borne by the program participants.

### ADMISSION REQUIREMENTS

A university degree is a precondition for admission. The academic director will decide whether a similar or comparable qualification results in eligibility for the program. The number of places is limited. In the case of equal qualifications the date of application will be decisive as to which applicants are selected.

### ACADEMIC DEGREE / GRADUATION REQUIREMENTS

The academic degree "Master of Laws" (LL.M.) is conferred on all graduates in accordance with the terms of the Austrian University Act. This is conditional upon presentation of complete academic records for all program courses as well as a positive assessment of the master thesis.

Each course entails an assessment of academic performance on the basis of criteria laid down by the lecturers. This assessment consists of either a written or an oral exam on the course contents, and/or evaluation of performance during lectures, such as presentation of case studies or short presentations.

The master thesis is core of the studies. It should be an academic piece of work of about 25 pages on a defined topic and will be published in the Series on International Taxation of Linde publishing house.



Graduation ceremony 2015



**Shauna Pittman**  
 (Canada, Full-time 08/09)  
 Senior counsel in international tax at the Legal Services Branch of the CRA  
*"My work has also evolved because of changing perspectives in international tax law. The LL.M.'s focus on different tax systems and different ways of looking at things prepared me for the new projects I undertook."*

**Maurizio Di Salvo**  
 (Italy, Part-time 11/13)  
 Tax Partner at Noda studio Milan – member of Andersen Global, Italy  
*"My personal experience with the LL.M. program can be summarized with one word: "growth". I grew and developed my knowledge of international tax law, and achieved a subsequent growth in my professional activities, and a growth in the relationships with other colleagues from all over the world - many of whom now are my friends. The LL.M. program in Vienna is really a big opportunity to invest in oneself."*

**Abhishek Chawla**  
 (India, Full-time 11/12)  
 Tax head Xerox India Ltd.  
*"The first thing which you notice in Vienna is its picturesque beauty coupled with a rich cultural heritage. The city is easy-going and not surprisingly has always been high on the list of the top liveable cities in the world. I knew from my first day that I could not have asked for a better setting."*

**Ákos Menyhei**  
 (Hungary, Part-time 11/13)  
 Attorney at law, Senior Partner of H&M Legal  
*"The LL.M. program gave me a broad and in-depth understanding of international taxation and knowledge so as to be able to analyze and solve complex tax planning challenges. It enhanced my professional approach by changing my perspective on international tax law."*

**Maria Valkama**  
 (Finland, Full-time 12/13)  
 Tax manager at Deloitte Finland  
*"Studying in the inspiring academic environment, surrounded by top professionals and teachers from across the globe and most importantly with great colleagues, was a pleasure. Finally, having Vienna as a hometown for a year was the cherry in the LL.M. cake!"*

# The worldwide Alt





#### Lubica Adame

(Slovakia, Full-time 05/06)  
Head of the International Tax Department at the Slovak Ministry of Finance

*"It was the LL. M. program that gave me a profound theoretical background and a broad and in-depth understanding of the whole picture of international taxation. The members of the faculty motivated me to learn more about various tax systems and approaches to international taxation."*

#### Tian Xu

(China, Full-time 02/03)  
Partner at Eiger, a Greater China law firm

*"The LL.M. program at WU not only laid a solid foundation for understanding international tax issues, which have proven to be very helpful in my present practice, but also opened doors to the international business world and to valuable networks."*

#### Samuel

**McLord Chekpeche**  
(Ghana, Full-time 13/14)  
Ministry of Finance (Tax Policy Unit), Head International Tax Desk

*"The LL.M. has helped me develop unique communication, analytical and problem-solving skills that will help make me succeed in a new role. The program offered me the opportunity to interact with the best faculty members and prominent practitioners from all over the world."*

#### Anna Cristina

**Valdes Zauner**  
(Panama, Full-time 12/13)  
Tax associate at GALA – Galindo Arias & Lopez

*"Besides Vienna's great culture and astonishing sights, the LL.M. Program has a lot to offer. The program is a great opportunity, not only for your professional career, but also because of all of the contacts you make from all over the world, which is certainly a key feature of becoming an international tax advisor."*

# umni-Network



You  
could be  
part of it –  
join us!

# Alumni

---

## ALUMNI NETWORK

Bringing alumni together is the mission of the Alumni Network. The annual Reunion encourages a feeling of community, offers networking opportunities and helps to maintain connections with the Vienna LL.M. program and among alumni.

As of June 2016 we have 625 graduates from 59 different countries: Argentina, Belgium, Brazil, Bulgaria, Canada, Chile, China, Colombia, Cyprus, Czech Republic, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Hungary, India, Indonesia, Italy, Japan, Kazakhstan, Kenya, Lithuania, Macedonia, Malta, Malaysia, Mexico, Moldova, Morocco, New Zealand, Norway, Panama, Peru, Philippines, Poland, Portugal, Romania, Russia, Serbia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Switzerland, Taiwan (ROC), Tanzania, the Netherlands, Turkey, Ukraine, United Kingdom, Uruguay, USA, Uzbekistan, Venezuela, and Austria.

## ACTIVITIES

The official annual Alumni Reunion takes place in fall. It is an inspiring mixture of scientific and social events, including lectures, discussions and a delightful excursion in the afternoon.

The day preceding the Reunion is dedicated to Klaus Vogel, who was instrumental in developing this LL.M. program. The Klaus Vogel Lecture was established in 2007 as a reflection of his excellent reputation worldwide as an international tax law expert. The Lecture takes place every year and is open to current students, graduates of this program and tax experts from all around the world.

Finally, the Vienna LL.M. Alumni News appears twice yearly and highlights the study program, with items on lectures, student life and graduates' careers after the LL.M. program.



Klaus Vogel Lecture 2015



Alumni Reunion in Hong Kong



Alumni Reunion in Vienna

# Faculty

---



## AVI-YONAH, REUVEN

Graduated summa cum laude from Hebrew University in 1983. In 1986, he received a PhD in history from Harvard University, followed by a JD magna cum laude from Harvard Law School in 1989. He is Irwin I. Cohn Professor of Law at the University of Michigan Law School and director of the International Tax LLM Program at this university. He has served as a consultant to the US Treasury and the OECD on tax competition issues, and has been a member of the Executive

Committee of the New York State Bar Association Tax Section, as well as of the US Income Advisory Board. Since 2008, he is a fellow of the American Bar Foundation; since 2007, senior fellow at the Taxation Law and Policy Research Institute at Monash University. Since 2005, he is member of the steering group of the OECD International Network for Tax Research. He is the author of several books and numerous articles. *Comparative Aspects of CFC Rules*

---



## BACONNIER, ROBERT

Graduate of the Department of Political Sciences in Paris and of l'Ecole Nationale d'Administration. From 1979 to 1983, he was deputy director of the international division of the Tax Legislation Department, and until 1986 head of the Litigation Department in the Taxation Directorate. From 1986 to 1989, he was head of the Inland Revenue, and Paymaster General until 1991. Since 1991, Mr. Bacconnier has been chairman of

the management board of Bureau Francis Lefebvre. He was then the chairman of the Association Nationale des Sociétés par Actions, a professional association representing the issuers of securities on the financial markets. Now he is member of the board and chairman of the Audit Committee of the French Sodexo group. *Tax Planning in France*

---



## BAKER, PHILIP

Philip Baker is a barrister and QC practicing from Field Court Tax Chambers in Gray's Inn. He was called to the bar in 1979, began practicing in 1987 and took silk in 2002. He specializes in international tax issues, with a particular emphasis on double tax conventions, and on European Union law and taxation. He has a particular interest in the European Convention on Human Rights and taxation. Before moving into practice, he taught law for seven years at the School of Oriental and African

Studies, London University. He was subsequently a visiting professorial fellow at Queen Mary University of London, and is now a senior associate fellow of the Institute of Advanced Legal Studies, London University. He is the author of *Double Taxation Conventions and International Tax Law* and the editor of the *International Tax Law Reports*. *Tax Treaty Interpretation*

---



## BARKOCZY, STEPHEN

Stephen is a professor in the Faculty of Law at Monash University and a member of the Innovation Investment Committee of Innovation Australia. Stephen was a consultant with the law firm, Blake Dawson, for many years and has also been a consultant to the Australian Taxation Office. He is a former chairman of the Law Institute of Victoria's Tax and Revenue Committee and has served on various advisory panels. Stephen is the author/co-author of many books, including *Foundations*

*of Taxation Law, Foundations of New Zealand Taxation Law, Australian Taxation Law, Australian Tax Casebook, The GST Guide, Government Venture Capital Incentive – A Multi-Jurisdiction Comparative Analysis and Pooled Development Funds Handbook*. He is also a recipient of numerous teaching awards, including the 2008 Prime Minister's Award for Australian University Teacher of the Year. *Australasian Comparative Taxation*

---



## BARRET, EDWARD

Edward Barret joined the OECD's Centre for Tax Policy and Administration as an advisor in the Tax Treaties Unit (Tax Treaties, Transfer Pricing & Financial Transactions Division) in 2008. At the OECD Mr. Barret works in the Secretariat for the Committee on Fiscal Affairs' Working Party No. 1, the OECD body responsible for the development of the OECD Model Tax Convention. He took a lead role in the work on Action 14 (Make dispute resolution mechanisms more effective) of the OECD/G20 BEPS Action Plan. From 1999 to 2008, he was at the Office of the Associate

Chief Counsel (International) at the United States Internal Revenue Service (IRS), most recently the Assistant to the Branch Chief in Branch 1 of ACCI. At the IRS, Mr. Barret advised the US competent authority and IRS field personnel on the interpretation and application of US income tax treaties and assisted the US Treasury in the negotiation of US income tax treaties. Mr. Barret holds an AB from Brown University and a JD from Stanford Law School. *OECD Arbitration in Tax Treaty Law*

---



### BENSHALOM, ILAN

LLB (University of Jerusalem) 2002, LLM (University College London) 2003, LLM (Yale Law School) 2005, JSD (Yale Law School) 2007. Ilan Benschalom is a professor in the Hebrew University Faculty of Law. He taught previously at Northwestern School of Law as a visiting assistant professor and researches in a great array of tax issues including: theory of the tax base,

international taxation, tax and charity, tax and welfare policy. Was a grantee of Chevening, Fulbright and Alon scholarships.

*Tax Policy in an Era of Globalization*



### BINDER, ANNA

Anna Binder was born in Graz in 1990. She holds both a degree in law and in business administration. Ms. Binder joined the Institute for Austrian and International Tax Law at WU as a research and teaching associate in 2013. In 2015, she completed an internship at the United Nations, Financing for Development Office, Tax Cooperation Unit in New York. Her research focuses on

national as well as international tax law. Besides having given various lectures in Austria and abroad, Anna Binder has published a variety of papers and articles on national, European, and international tax law.

*Special Features of the UN Model Convention / seminar II and III*



### BRAUNER, YARIV

Born in Israel in 1969. Graduated from Hebrew University, and earned an LLM (in international taxation) and a JSD from New York University. He is professor of law at the University of Florida Levin College of Law. His research focuses on the merits of international cooperation and coordination of tax policies, and on

the theory of corporate taxation. He is a co-author of a casebook on US international tax law and author of numerous articles published both in and outside the United States.

*US CFC, LOB and other Anti-Avoidance Rules*



### BROOKS, NEIL

Neil Brooks is Professor Emeritus and Senior Scholar of Osgoode Hall Law School in Toronto where he taught tax law and policy and was the director of the Graduate Program in Taxation for over 40 years. He has published extensively on income tax issues and has been the editor of *Canadian Taxation*, *Osgoode Hall Law Journal*, and the *Canadian Tax Journal*. He has been a consultant on tax policy and reform issues to several departments in the government of Canada, and to the governments of New Zealand, Australia, and

several Canadian provinces. He was co-vice chair of the Ontario Fair Tax Commission and has been on several advisory committees for the Auditor-General of Canada and Revenue Canada. He has participated in capacity-building projects relating to the income tax in a number of countries including Lithuania, Vietnam, China, Mongolia, South Africa, Bangladesh, Ghana, Zimbabwe, Sri Lanka, Botswana, and Turkey.

*Comparative Tax Law*



### COTTANI, GIAMMARCO

Giammarco Cottani is a partner at the Ludovici and Partners tax firm, where he coordinates the transfer pricing practice with regard to both the prevention and resolution of domestic and international disputes and assistance in complex audits of large multinational enterprise groups. He holds an LLM cum laude in European and international taxation from the European Tax College of Leuven (Belgium) and Tilburg (the Netherlands), and a PhD in corporate taxation from the LUISS University, Rome. From 2011 to July 2015, he

held the role of advisor to the Italian Revenue Agency's Director of Central Assessment on international tax and transfer pricing. He focused on international tax issues related to large multinational groups and SMEs. He was one of the delegates for Italy in the OECD-G20 Action Plan on BEPS. He currently serves as a member of the UN Sub-Committee Group on transfer pricing which is supervising drafting the Practical Manual on Transfer Pricing for Developing Countries.

*Transfer Pricing and Value Creation*



### **CUI, WEI**

Wei Cui is an associate professor in the Faculty of Law, University of British Columbia, Vancouver, Canada. Between 2006 and 2013, he taught tax law in Beijing, and assisted numerous Chinese government agencies, including the Budgetary Affairs Commission of the National People's Congress, the State Council's Legislative Affairs Office, the Ministry of Finance, the State Administration of Taxation, on a variety of tax legislative and regulatory matters involving business and individual income taxation, VAT, and tax

administration. He has also held visiting academic appointments at the law schools of Columbia, Melbourne, Fordham, and National Taiwan Universities, and the FGV Law School Rio de Janeiro. Professor Cui has had extensive practical experience in both US and Chinese tax law. He worked for the firms Simpson Thacher & Bartlett and Clifford Chance both in New York and in Beijing. He is a current member of the Permanent Scientific Committee of IFA.  
*Chinese Tax Law*



### **DE BROE, LUC**

Born in 1959, graduated from the Katholieke Universiteit Leuven (lic.jur., K.U. Leuven, 1982). He obtained a Master of Laws (LLM) degree from the Northwestern University School of Law (Chicago, 1986). He obtained a degree in tax law from the Ecole Supérieure des Sciences Fiscales Bruxelles (1987) and obtained his doctorate degree at Katholieke Universiteit Leuven. Admitted to the Brussels Bar in 1982. Partner in the Brussels law firm of Laga. Professor of tax law, Katholieke Universiteit Leuven (2007). Member of the

board of editors of EC Tax Review. Luc de Broe is the author of numerous articles on Belgian, international and European tax law and has written a manual on cross-border leasing between Belgium and the United States (for which he was awarded IFA's Mitchell B. Carroll Prize in 1988) as well as a manual on mergers and divisions of Belgian enterprises (1993) and a treatise on international tax planning and the prevention of abuse in tax matters (2007).  
*Limits to Tax Planning in European Tax Law*



### **DUNAHOO, CAROL**

Carol Dunahoo is a partner in the Washington, DC office of Baker & McKenzie LLP, where she specializes in dispute resolution, policy, and compliance on transfer pricing, tax treaty, and other matters. Prior to joining Baker & McKenzie, Ms. Dunahoo served as director, International and US Competent Authority at the US Internal Revenue Service, where she led international tax administration efforts and was responsible for the interpretation and application of treaties. She also previously advised and represented multinational clients

at a Big 4 firm in Washington and at Washington and New York law firms. Ms. Dunahoo has been named a leading advisor in *Chambers USA*, *International Tax Review Guide to the World's Leading Transfer Pricing Advisors*, *Euromoney Guide to World's Leading Women in Business Law*, and *The Best Lawyers in America*. Ms. Dunahoo holds a JD from Harvard Law School and a BA summa cum laude from Yale College.  
*Conflict Settlement in Tax Treaty Law*



### **EBERHARTINGER, EVA**

Born in Linz in 1968, she completed her doctoral degree at WU in 1994, and then followed a postgraduate course in European Legal Studies at the University of Exeter. From 2000 until 2002, she was full professor for Business Taxation at the University of Münster, Germany. Since 2002, she has been holding a chair in tax management at WU. From 2006 until 2011, she was Vice-Rector, Financial Affairs, of WU. She held visiting

positions at universities in France, England, Canada, and Malta. She publishes in the fields of domestic and international corporate taxation, financial reporting, and corporate governance. Her research focus is on tax accounting, book-tax difference, and taxation of corporate finance.  
*IFRS*



### **EHLERMANN, CHRISTIAN**

Born in 1965. Diploma in Economics in 1990. Practical experience in tax consulting (both in-house and as external adviser) since 1990, with a focus on transactional and cross-border work. He has advised on some of the largest M&A transactions involving Germany. Christian leads EY's German-inbound international tax practice. He is a board member of

the Bavarian section of IFA, co-editor of *Internationale Finanzrundschau*, and a member of the legal and tax committee of the German Private Equity and Venture Capital Association (BVK). He regularly lectures on international tax law at Bucerius Law School, Hamburg, and at the University of Lausanne.  
*International Mergers and Acquisitions*

---



#### **EICHENHOFER, EBERHARD**

Born in 1950, he studied law and political science at the University of Tübingen and Saarbrücken. Since 1997, he holds the chair in labor law/social security law/civil law at the Friedrich-Schiller-University of Jena. He works frequently as an expert on problems of coordination of social security for the EU Commission and national institutions. His lectures at the University of

Jena are focused on German and European civil, labor, and social security law. His publications concentrate on German, European, and international social security law. He is the German representative within the European Institute of Social Security.

*International Social Security Law*



#### **ESSERS, PETER**

Studied fiscal economics at Tilburg University, the Netherlands. He is professor of tax law at Tilburg University, specializing in national and international personal and corporate income tax. He is director of the European Tax College and coordinator of EUCOTAX (European Universities Cooperating on Taxes). He has been visiting professor at the Université Panthéon-Sorbonne, the University of Bologna, Universidad de

Barcelona, the University of Osnabrück, Northwestern University Chicago, LUISS University Rome, the University of Turin, University of Lausanne and WU Vienna. He is chairman of the Academic Committee of the European Association of Tax Law Professors (EATLP). From 2003 until 2015 he was member of the Netherlands Senate and chairman of the Finance Committee of the Senate.

*Tax Law of the Netherlands*



#### **EVANS, CHRIS**

Chris is professor of taxation at the University of New South Wales, Sydney, Australia, where he teaches and researches in comparative tax law, tax administration, tax policy, and tax reform. Chris is also an international research fellow at the Centre for Business Taxation at Oxford University, an extraordinary professor at the University of Pretoria and a senior research fellow at Monash University. He is a co-author of Australian

Taxation Law and Cooper & Evans on CGT and General Editor of Australian Tax Review. He is the inaugural Chair of the newly-formed Asia-Pacific Branch of the UK Chartered Institute of Taxation. He was previously one of Her Majesty's Inspectors of Taxation in the UK, and an associate director of Chilterns PLC, a UK tax consultancy.

*Comparative Tax Systems*



#### **FAULHABER, LILIAN V.**

Lilian V. Faulhaber is an associate professor at Georgetown University Law Center. Before joining the Georgetown faculty in 2015, she was an advisor to the Base Erosion and Profit Shifting (BEPS) Project at the Organisation for Economic Co-operation and Development. Prior to working at the OECD, she was an associate professor at Boston University School of Law, where she won the Michael W. Melton Award for Teaching Excellence. Professor Faulhaber was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York and clerked on the US District Court for the

District of Massachusetts. She is a graduate of Harvard College, Cambridge University, and Harvard Law School, where she was editor-in-chief of the Harvard International Law Journal. Professor Faulhaber teaches courses on federal income taxation, international business transactions, and taxation in the European Union, and she has published articles on international taxation, tax avoidance, charitable giving, and European Union law.

*US Tax Law*



#### **FRANZSEN, RIËL**

Riël Franzsen occupies the South African Research Chair in Tax Policy and Governance in the Faculty of Economic and Management Sciences at the University of Pretoria. He is also the director of the African Tax Institute at the University of Pretoria. He holds two undergraduate degrees and a doctorate in law with a thesis on South Africa's real estate transfer tax. He also holds a master's degree in creative writing. He has acted as policy advisor in Africa, Asia, Europe, and the Caribbean on behalf of various entities, including the International Monetary Fund (IMF) and World

Bank, on especially property tax issues. He has been a co-instructor for property taxation courses offered on behalf of the IMF (Austria and Singapore) and on behalf of the Lincoln Institute of Land Policy (China and Slovenia). He is a member of the Board of Advisors of the International Property Tax Institute (IPTI) and has authored or co-authored numerous conference papers, journal articles, and book chapters on land and property taxes in particular.

*African Tax Systems*

# All you need to know about German International Tax Law.



3 test issues for free:  
[www.beck-shop.de/go/IStR](http://www.beck-shop.de/go/IStR)

IStR – Internationales Steuerrecht  
24 issues p.a., regular subscription of  
€ 489,- annually.  
Student price: € 399,- annually.  
ISSN 0942-6744

More information:  
[www.beck-shop.de/go/IStR](http://www.beck-shop.de/go/IStR)



## Austrian and German Tax Law

share great similarities. This enables both countries to solve international taxation issues in a comparable way. Both sides keep track of arising topics and frequently discuss how best to handle them. This fact allows renowned Austrian authors to publish in IStR just as well.

## IStR, the official journal

of the German branch of the International Fiscal Association I.F.A.

## Enjoy your academic year

If you are enrolled in studies for your Viennese LL.M. in International Tax Law or do research on this field in general, it may prove helpful to gain insight into the German jurisdiction's and theory's approach on similar or same questions on tax law.

Please do not hesitate to contact our editor-in-chief in case you need further information or help on German tax law issues  
via: [johannes.kippenberg@beck.de](mailto:johannes.kippenberg@beck.de)





### **GARBARINO, CARLO**

Carlo Garbarino is professor of taxation at Bocconi University, Milan, member of Dipartimento di Studi Giuridici and of the Steering Committee of the PhD Program in International Economic Law of the same university, affiliated member of the Department of Accounting, Bocconi. Member of the Steering Committee Research Department – SDA Bocconi. PhD in Comparative and International Taxation, Master of Laws at the University of Michigan, Visiting Scholar at Yale University Law School and Visiting Professor at Université Sorbonne-Paris, University of Michigan Law School, University of San Paulo, University of Florida. Member of the Faculty of Scuola Direzione Aziendale

(SDA) – Bocconi, of International Network for Tax Research – OECD, Paris, and of the Tax Committee-American Chamber of Commerce. Member of the Editorial Board of Alta Scuola Formazione ODC, Milan, Coordinator of Comitato Tecnico Internazionale at Bocconi University, Director of Osservatorio Fiscale e Contabile – SDA Bocconi. Director of the Series *Comparative and International Taxation*, Bocconi University Press – Egea, Milan; editor of four volumes and three monographs, as well as about seventy publications on Italian, comparative, and international taxation.

*Comparative Corporate Tax Policies*



### **GARCÍA PRATS, F. ALFREDO**

Born in Castellón, in 1966. Doctor in Law with Extraordinary Honors (1994) with his thesis on permanent establishments in international tax law. Professor of Financial and Tax Law at the University of Valencia (Spain) since 1997; Jean Monnet Chair on 'EU Law and taxation'; visiting professor at the Universities of London, Harvard, Leiden, Leuven, Bergamo, Bocconi, Salamanca, and Toledo, Professor García Prats specializes in international

tax law, EU tax law, and tax principles. Observer and Adviser of the Ad Hoc Group of Experts on International Cooperation in Tax Matters of the United Nations since 1995 and of the Fiscal Committee of the United Nations from 2005 till 2008, Senior Counsel at the IMF in 2008, member of the scientific committee of various tax and international tax journals.

*Permanent Establishments*



### **GUSTAFSON, CHARLES**

Professor of law at the Georgetown University Law Center in Washington, DC. He lectures in various areas of public international law, international trade and investment, and federal taxation, and recently completed five and a half years of service as the Associate Dean for International and Graduate Programs. He is a co-author of several casebooks on federal income taxation, including *Taxation of International Transactions*, as well as articles on issues of international law and taxation. He has practiced in New York and Washington, served in the Office of the Legal Adviser to the Department of State and lectured at universities on every continent. He has also served

as consultant to various US government agencies and to several international organizations, as well as an arbitrator in commercial and investment disputes and as a Special Master in a Federal court case. He is an active member of the American Law Institute and has served on a number of committees for the American Bar Association. He received his JD degree from the University of Chicago and his BS degree from the University of Buffalo. In 2010, he was awarded a Doctor of Laws (honoris causa) by the University of Fribourg (Switzerland).

*Tax Treaties between Developed and Less Developed Countries*



### **HELLIO, FRANCOIS**

Graduate of the French Business School HEC (1988) with a Master's degree in law (1992). From 1993 to 1998, he was tax lawyer at the French desk of Bureau Francis Lefebvre in Berlin. Since 1993, he has been a lawyer in the international tax division of Bureau Francis Lefebvre in Paris. He is now tax partner at CMS Bureau

Francis Lefebvre. He is author of various French and international tax publications and is co-author of the French chapter of the German tax guide Mennel Förster ("Steuern in Europa, Amerika und Asien"). He gives lectures at the University of Strasbourg and at WU.

*Tax Planning in France*



### **HENZE, THOMAS**

Born 1965 in Hannover (Germany), after studying law and European legal practice at the Universities of Göttingen, Rouen, and Hannover and after his practical legal training (Referendariat), he joined the German Federal Ministry of Economic Affairs and Energy (Legal Service, later Section for the Electricity Supply Industry) in 1998. From 2001 to 2010, he worked as legal secretary (référéndaire) at the Court of Justice of the European Union, first in the chambers of Advocate General Siegbert Alber (2001 – 2003), and later in the chambers of Advocate General Juliane Kokott (2003 –

2010). In May 2010, he returned to the German Federal Ministry of Economic Affairs and Energy and became head of the division responsible for EU litigation. He has been an agent for the German government in some 200 cases before the EU courts. Thomas Henze mainly works on cases concerning VAT and direct taxation. He has been teaching ECJ procedural law and the Court's recent case law at the Deutsche Richterakademie (German Judges' Academy) and the Bundesfinanzakademie (Federal Finance Academy).  
*ECJ Case Law*



### **HOHENWARTER-MAYR, DANIELA**

Born 1980 in Vienna, she graduated with excellence from WU in 2003. After completing the Vienna Postgraduate Program in International Tax Law in 2004, she joined the Institute for Austrian and International Tax Law at WU as assistant professor and has lectured there since 2006. In October 2009, Daniela Hohenwarter-Mayr earned her doctorate in law with a thesis on *The Compensation of Losses in Groups*

*of Companies*, for which she received, inter alia, the European Academic Tax Thesis Award of the European Association of Tax Law Professors (EATLP). Currently, she is holding a "Hertha Firnberg" post-doc research position funded by the Austrian Science Fund (FWF). Her research and publishing activities mainly focus on international and European business taxation.  
*Tax Consequences of Mergers in Europe*



### **JIROUSEK, HEINZ**

Born in Vienna in 1949, he completed his studies in law in 1972. In that year, he also entered the Austrian financial administration, joining the International Tax Law Division of the Federal Ministry of Finance in 1975 and becoming head of this division in 2007. As head of the Austrian delegation, he has negotiated many double taxation conventions and is a leading figure in the organization of international administrative assistance and exchange of information procedures.

He also represents the Ministry in international organizations and acted as vice-chair of former Working Party 8 of the Committee on Fiscal Affairs for many years. In addition, for many years he has been a lecturer at the Tax Academy of the Financial Administration. In 2011, he became honorary professor. He has written numerous publications on international tax law.  
*Tax Treaty Negotiation*



### **JOCHUM, HEIKE**

Born in the southwest of Germany in 1968. After receiving her postdoctoral lecturing qualification in 2004 at the Universität des Saarlandes, she became professor of tax law with a focus on German and European tax law at the University of Osnabrück. She has been head of the Institute for Finance and Tax Law since 2006, as well as responsible for the LLM program in taxation at the University of Osnabrück. Ms. Jochum has published

numerous articles in various scientific journals. She is a member of the IFA and of the European Association of Tax Law Professors (EATLP). In 2010, she was chosen as dean of the Law Faculty at Osnabrück. Together with distinguished scholars from the University of Tilburg, she founded the German-Dutch research center on taxation of cross-border issues in 2012.  
*German Tax Law*



### **JULIEN, RITA**

From the United States, where she completed her undergraduate degree at the Departments of International Studies and of Modern Languages and Literatures at the University of Miami, she has since continued her education in Europe, specializing in European and international tax law. After completing the LLM program in Luxembourg, she joined the Doctoral Program in Business Law at

WU, where she is currently a doctoral candidate and has been working as a research and teaching associate at the Institute for Austrian and International Tax Law since September 2014. She teaches Introduction to Austrian Tax Law and participates in a number of conferences and seminars on topics of international tax law.  
*International Tax English*

---



### KAESER, CHRISTIAN

Christian Kaeser studied law at the Johannes Gutenberg University in Mainz/Germany, focusing on tax law and finance (Professor Dr. Christoph Trzaskalik). After four years as an assistant professor for tax law at the Universities of Mainz and Valencia, he completed his JD in 2001 (the thesis covered alternative financing structures of public bodies). Kaeser then joined a Munich-based tax advisory firm but left to join Siemens AG in 2002. In 2008 he was appointed the Global Head of Tax and Corporate Vice President for Siemens, taking over the responsibility for the worldwide tax community of approximately 500 tax experts in 2009. Kaeser is the chairman of the Tax Commission of the International

Chamber of Commerce (ICC) and the president of the German Branch of the International Fiscal Association (IFA). He frequently gives presentations at German and international tax conferences, e.g. as a panelist at different IFA congresses, is the author and co-editor of several tax-related publications, and is a member of the scientific council of the largest German tax journal (DStR). Kaeser is the chairman of the supervisory board of WTS Group AG, a German-based tax advisory group and a member of the scientific council of PwC.

*Tax Planning in MNC*

*Tax Policies in the EU*



### KANA, LISELOTT

Born in Stockholm in 1955, she graduated from Stockholm University with a Bachelor of Law degree and went on to get a Master of Law at the London School of Economics in 1984. After working for Arthur Andersen in London, she has, since 1990, been involved in international issues in Chile, first at the Ministry of Economy (Foreign Investment Committee) and then at the Ministry of Foreign Affairs. In 1997, she was

appointed head of international taxation at the Revenue Agency in charge of, amongst other international issues, the negotiation of taxation treaties. She teaches international taxation at the Catholic University in Santiago and is a member of the United Nations group of tax experts.

*South American Tax Treaty Policy*



### KEMMEREN, ERIC

Born in Dongen (the Netherlands) in 1963. As of 1 April 2002, he is professor of international taxation and international tax law at the Fiscal Institute Tilburg of Tilburg University in the Netherlands. As of 1992, he is Of Counsel with Ernst & Young Tax Advisers, and as of 2007 he is a Deputy Justice of the Arnhem Court of Appeals (Tax Division), the Netherlands. He is an editor of the EUCOTAX Series on European Taxation and EC Tax Review, published by Kluwer Law International. Furthermore, he is a co-initiator and coordinator of the European Tax College (Tilburg University), the EUCOTAX Network, and the EUCOTAX Winter Course. He was also a visiting scholar at New York University (spring 1999) and Short Term Consultant of the International Finance Corporation (Member of the World Bank Group, Washington, DC 2004). He regularly gives guest

lectures at foreign universities (visiting professor, inter alia, at WU Vienna, Université de Panthéon-Sorbonne (Paris I) (Paris), Northwestern University (Chicago), and Luiss (Libera Università Internazionale degli Studi Sociali, Rome), Katholieke Universiteit Leuven (Belgium), University of Florida (Gainesville) and is a frequent speaker at international congresses, seminars, and courses. Furthermore, he has been a member of the ECJ Task Force of the Confédération Fiscale Européenne since 2011 and head of the Department of Tax Economics and member of the Advisory Commission EU Arbitration Convention for the Netherlands since 2013. He was and is a member of various academic and non-academic commissions.

*Tax Treaty Developments: Source versus Residence Principle*



### KERSTING, CHRISTIAN

Born in 1971. Studied law in Bonn, Lausanne and Geneva, awarded doctoral degree in 2000 (Bonn) and LL.M. in 2002 (Yale). Senior Research Fellow at the Max Planck Institute for Intellectual Property, Competition and Tax Law (2002 – 2006). Received his post-doctoral qualification in 2006 (Munich). Visiting Professor at Lausanne (Summer Term 2007). Since 2007, Kersting

is professor at Düsseldorf University (Chair of civil law, German and international business law, antitrust law). His research interests include civil law, German and European commercial law, company, accounting and capital markets law, comparative law, tax law, antitrust law.

*European Corporate Law*



### **KOFLER, GEORG**

Georg Kofler (1977) is a professor of tax law at Johannes Kepler University, Linz, Austria. He has earned a doctorate in law and a doctorate in business administration in 2002 and 2003, respectively, and an LLM in international taxation from New York University in 2004. In 2006, he gained his postdoctoral lecturing qualification ("habilitation") with a thesis on "Double Taxation Conventions and European Community Law". He has worked with the International Department of the Austrian Federal Ministry of Finance (2002-2003,

2009), as an assistant professor at the University of Linz (2001-2006) and as an acting assistant professor of tax law at New York University School of Law (2006-2008). Kofler serves as a member of the faculties of several postgraduate programs, as a member of the D-A-CH tax committee, as a deputy member of the CFE and as chairman of the CFE's ECJ Task Force. He has published and lectured widely on issues of Austrian, international, and European taxation.

*Tax Planning under European Tax Rules*



### **KREVER, RICK**

Professor at Monash University in Melbourne, Australia and director of the University's Taxation Law and Policy Research Group. He is a leading international tax scholar with a wide range of books and journal publications. He is well known in international tax circles. He was formerly a member of the Permanent Scientific Committee (PSC) of the International Fiscal Association (IFA) and has provided tax law and policy assistance to a number of international organizations,

including the International Monetary Fund, World Bank, Asian Development Bank, and the United Nations. Professor Krever has been seconded to both the Australian Treasury and the Australian Taxation Office and has been appointed to a number of tax law reviews in Australia and in other countries, including reviews of the taxation of foreign-source income, capital gains tax, and business tax.

*Australian Tax Law*



### **LANG, MICHAEL**

Born in Vienna in 1965. After receiving his postdoctoral lecturing qualification in 1992, he became professor of tax law with a focus on international tax law at WU in 1994. He has been head of the Institute for Austrian and International Tax Law since 1998, as well as responsible for the LLM program in international tax law and the Doctorate Program in International Business Taxation

(DIBT) at WU. Professor Lang has been editor of several academic journals in tax law in various countries, and was a partner with Deloitte until 2004. He was a member of the Permanent Scientific Committee (PSC) of IFA and Chairman of the Academic Committee of the European Association of Tax Law Professors (EATLP).

*Principles of Tax Treaty Law*



### **LEJEUNE, INE**

At Law Square, Ine Lejeune is responsible for building and leading the tax policy and tax dispute resolution and litigation practice. Prior to joining Law Square, Ine previously held multiple leadership positions within PwC, which she joined in 1984. As a partner in PwC Belgium's tax practice, she built up the indirect tax practice, and went on to become PwC's Global Indirect Tax Network Leader and Global Indirect Tax Policy Leader. Until recently, Ine was also partner in charge of PwC's services to the EU institutions. She has assisted clients with tax procedures before national courts in Belgium, Italy, Poland, Spain, the Netherlands, Croatia, Romania, the UK, Ireland, and Lithuania, as well as before the European Court of Justice (in matters such

as fixed establishment, discount vouchers, and other cases). Ine has successfully filed complaints with the European Commission resulting in infraction procedures and changes in national legislation resolving litigation. She is a member of the European Commission's VAT Expert group and the OECD's Consumption Tax Technical Advisory Group. Ine was elected Belgian Taxman in 2009 (among other things, in recognition of her work on the introduction of VAT grouping in Belgium), has lectured at the University of Antwerp and other universities as guest professor, and currently lectures at WU.

*Global Trends in VAT/GST*

---



### LENNARD, MICHAEL

Michael joined the United Nations in New York in November 2006, as Chief, International Tax Cooperation and Trade in the Financing for Development Office (FfDO). This work has a particular focus on ensuring the fairness and workability of international tax norms, including achieving greater developing country input into those norms, and encouraging cooperation to improve tax systems and administrations for the benefit of all stakeholders, as

a spur to sustained development. Previously Michael worked in the OECD Tax Secretariat in Paris and prior to that at the Australian Tax Office. Michael has published widely and has spoken on tax matters at universities such as Harvard, Leiden, New York University, Oxford, Sydney, Uppsala, and Vienna, and at the UN, IMF, World Bank and OECD.

*Special Features of the UN Model Convention*



### LOUKOTA, HELMUT

Born in 1940, he received his doctor's degree from the University of Vienna in 1962. In that year, he also joined the Austrian tax administration. In 1988, he was appointed director of the Division for International Tax Law in the Ministry of Finance and also acted in that capacity as head of the Austrian delegations in the Austrian tax treaty negotiation process. In the course of his work for the OECD he was vice chairman of the OECD Working Party on Double Taxation and chairman

of the Working Group on Partnerships. In 2000, he became honorary professor. He is author of several books and numerous articles, developed and drafted the Austrian Transfer Pricing Guidelines 2010 for the Ministry of Finance, is senior lecturer at WU and teaches at the OECD Tax Training Centre in Vienna and at the Austrian Federal Tax Academy.

*Tax Treaty Negotiation*



### LÜHTI, DANIEL

Born in 1936, graduated from the Universities of Bern and Geneva. He joined the Swiss Federal Tax Administration in 1968. From 1980 to the end of 1998, he was head of the Division for International Tax Law and Double Taxation Matters. Since the beginning of 1999, he is practising as an independent consultant. He was a member of the OECD Committee on Fiscal Affairs and chaired its Working Party No. 1 on double

taxation. He is a visiting professor at WU. He has published numerous articles on international tax issues. Furthermore, Daniel Lüthi gives lectures at international tax law conferences and holds seminars and courses organized by the OECD and by a number of other organizations.

*Tax Treaty Negotiation*



### LYAL, RICHARD

Born in Scotland in 1955; legal studies in Canada, the UK and France. Member of the Legal Service of the European Commission since 1992, now director of the team responsible for budget and taxation matters. Agent for the Commission in some 500 cases before the ECJ, the EFTA Court and the European Court of

Human Rights, mainly in the fields of tax, competition, and State aid.

*Principles of European Tax Law*



### MAISTO, GUGLIELMO

Guglielmo Maisto founded Maisto e Associati in 1991. He is professor of tax law at the Catholic University of Piacenza; he has acted as a consultant to the Ministry for European Community Affairs and is member of the Board of Trustees of the IBFD in Amsterdam. He is member of the Board of Directors of the American Chamber of Commerce in Italy and member of the Permanent Scientific Committee of the International

Fiscal Association. He is a member of several law societies internationally and of the editorial board of various Italian and foreign tax legal journals. He has been a member of the EU Joint Transfer Pricing Forum and has acted as general and national reporter at several annual congresses of the International Fiscal Association.

*Holding Companies and Tax Planning*



### **MAJDANSKA, ALICJA**

Born in 1987, in Margonin (Poland). After graduation from the Department of Financial Law, Warsaw University (2011), she passed the state exam for tax advisors and worked for tax law firms where she gained extensive experience advising on Polish and international tax law. She represented clients in tax disputes before tax authorities and administrative courts. She also worked as a research assistant at the

Department of Financial Law at Warsaw University. She was also involved with teaching students. Currently, she is involved in the Tax and Good Governance project and the Cooperative Compliance: Breaking the Barriers project lead by the WU Global Tax Policy Center. *OECD Arbitration in Tax Treaty Law / seminar II and III*



### **MASUI, YOSHIHIRO**

Mr. Masui is professor of law at the University of Tokyo. He has been a member of the Tax Commission of the Japanese government since 2013 and was a member of the Permanent Scientific Committee of the IFA (1999-2009). His monograph *Taxation of Corporate Groups* (University of Tokyo Press, 2002, in Japanese)

won the Institute of Tax Research and Literature Award. LLB1987, UTokyo; ITP/LLM1992, Harvard Law School. *Tax Planning in Japan*



### **MICHIELSE, GEERTEN**

Born in 1960; worked as a tax consultant specializing in international taxation matters before completing his post-doctoral lecturing qualification on the subject of Thin capitalization in international tax law. Michielse is a senior counsel (taxation) at the legal department of the International Monetary Fund in Washington, DC. He is responsible for legal drafting and policy advice in tax matters. He fulfills an advisory role for several foreign

financial administrations and works on crisis countries in Europe (Iceland, Greece, and Cyprus). Michielse has been tax professor in the Netherlands, France, and the USA and gives guest lectures at a number of universities around the globe. *Comparative Tax Law*



### **MILLAR, REBECCA**

Born in Wellington, New Zealand, after graduating with a BSc in biology from the University of Auckland, she moved to Australia in 1988 and completed her LLB at the University of New South Wales. After eight years specializing in Australia's income tax concession for R&D, she joined Ernst and Young during the implementation of Australia's GST. Having completed her LLM, she moved from practice to academia in 2002, joining the tax program of Sydney Law School. Since that time, Professor Millar has specialized in Australian GST and comparative VAT, with a particular interest in

cross-border issues. She is a member of the editorial board of the *World Journal of VAT/GST Law* and was the guest editor of the *Journal of the Australasian Tax Teachers Association* in 2012. She is a pro bono academic advisor to OECD Working Party 9 and has worked on indirect tax reform projects for the IMF and the World Bank. She is also a current member of the Australian Taxation Office's GST Advisory Group and a past member of its Indirect Taxes Rulings Panel. *Global Trends in VAT/GST*



### **NAKHAI, KATJA**

Katja is a director in the German International Tax Service Line and based in Munich. Katja joined Ernst & Young in 2013 from another Big 4 Firm; she has over 15 years of experience, advising numerous private equity and corporate investors in tax due diligence and tax structuring projects for German acquisitions. She also advised on the tax aspects of reorganizing and refinancing companies in distress in a number of cases. Other projects she was engaged in include advice to multinational clients regarding their inbound investments into Germany with a special focus on cross-

border tax planning and withholding taxes. Katja is a licensed German tax adviser and a frequent contributor to German and English-language magazines including *Tax Notes International* and *International Tax Review*. She regularly speaks at conferences on various topics in international taxation. *International Mergers and Acquisitions*

---



#### **OSTWAL, T.P.**

Born in 1954, Ostwal is an economic graduate from India and a Chartered Accountant in practice since 1978. He is a senior partner of M/S T.P. Ostwal & Associates. Was a Member of the CID TAG of OECD & BIAC. Vice President of International Fiscal Association (IFA) and ex-chairman - India Branch. He has been appointed on several committees set up by the Ministry of Finance and other ministries of the Government of India. Ostwal was professor at the University of Mumbai and is actively involved in handling international tax issues on cross-border transactions for a wide range of

clients in India particularly in the field of technology and software and the telecommunication industry, etc. Co-authored the Transfer Pricing Manual published in India. Was ranked 11th in the top 50 Tax Professionals in the world for the year 2006-2007 by Tax-Business magazine of the UK in November 2006. Presently, he is also reappointed member of a sub-committee to develop a transfer pricing manual for developing countries by the United Nations.

*Indian Tax Law*



#### **OWENS, JEFFREY**

Born in 1946. He has an honors degree in economics and law from the University of Wales and a PhD from the University of Cambridge. He has been with the OECD since 1972. From 2001 to 2012, he was director of the OECD Centre for Tax Policy and Administration. From 1991 to 2011, he was guest lecturer at the International Development Programme, Harvard Law School. In 2012, he was named the most influential

international tax person of the year by *Tax Notes*. He is the author of numerous publications on international taxation. In 2012, he joined the Institute for Austrian and International Tax Law at WU as the director of the newly established WU Global Tax Policy Center.

*Trends in Global Taxation*



#### **PETRUZZI, RAFFAELE**

Dr. Raffaele Petruzzi, LL.M., is managing director of the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law at WU and international tax adviser specializing in international corporate taxation and transfer pricing within the transfer pricing department of Deloitte, Vienna (Austria). Since 2007, Raffaele has gained extensive experience in dealing with topics related to international corporate taxation and transfer pricing both from a practical perspective (by working in different countries within Big 4 companies and in the tax department of a multinational) and from an academic perspective (he

is a frequent speaker in international conferences, lecturer in numerous courses, and author of several publications on international tax and transfer pricing topics). Raffaele holds a Master of Science degree in business administration and law, a Master of Laws degree (LL.M.) in international tax law from WU, and a PhD in international business taxation (DIBT Program) from WU.

*Transfer Pricing*

*Transfer Pricing and Value Creation*

*Transfer Pricing and Value Creation / seminar II and III*



#### **PETUTSCHNIG, MATTHIAS**

Born in Klagenfurt in 1981, he completed his doctoral degree, majoring in accounting and taxation, at WU with distinction in 2011 with a thesis on the Common Consolidated Corporate Tax Base. After a brief stint in accounting and tax practice, he returned to WU in 2013 to become assistant professor for accounting and taxation. He held visiting positions at the University of Leipzig and the Singapore Management University. He

publishes in the fields of domestic and international corporate and individual taxation, group taxation regimes, anti-tax avoidance, financial reporting, and corporate governance. His research focus is on empirical tax research, tax accounting, deferred taxes, group taxation regimes, and taxation of corporate finance.

*IFRS*



#### **PIJL, HANS**

Linguistics (MA) and law (LLM) degrees from Leiden University. Independent tax lawyer advising companies and law/accountancy firms. Former partner at Andersen and Deloitte. Part-time judge in The Hague Tax Court of Appeals. Lecturing on international tax law at IBFD and the universities of Lausanne, Leiden, Amsterdam, and Vienna. Former non-governmental expert in the United

Nations sub-Group of Experts for the definition of the PE article. Regular speaker and author on international tax law.

*Transfer Pricing*

*We  
help  
good  
things  
grow.*

**pwc**

We are one of the leading consultancy companies in Austria as well as being an independent member of the worldwide PwC network. PwC offers services in auditing, tax and business consultancy, with the PwC brand itself representing a promise to both our clients and partners. The relationship with PwC helps our employees and clients alike to identify the use and value they are looking for.

***PwC Austria***

Erdbergstraße 200, 1030 Vienna – Tel.: +43 1 501 88-0, E-Mail: [office.wien@at.pwc.com](mailto:office.wien@at.pwc.com)



### PISTONE, PASQUALE

Born in 1968 in Naples, Academic Chairman of IBFD. Holder of a Jean Monnet ad personam Chair in European Tax Law and Policy at WU and associate professor of tax law at the University of Salerno (Italy). Professor *honoris causa* at the Ural State Law University (Russia). Secretary of the European Association of Tax Law Professors. Member of the Permanent Scientific Committee of the International Fiscal Association. Editor of the IBFD Doctoral Series, editor-in-chief of the *World Tax Journal*, executive editor of the IBFD Global Tax Treaties Commentaries, member of the Board of

Editors of *Diritto e Pratica Tributaria Internazionale* and of the scientific boards of several other journals. Member of the CFE of the ECJ Task Force of the Confédération Fiscale Européenne. He has been visiting professor at various universities and is a frequent speaker at international tax conferences around the world. He is fluent in seven languages, editor of 34 books, author of 2 monographic studies and over 170 tax articles written in and/or translated into 10 languages.  
*EU and Third Countries*



### REDMAN, LYN

Lyn has worked as a taxation adviser for more than 30 years in the Australian Tax Office (ATO), Australian Department of the Prime Minister and Cabinet, and the Australian Treasury. During her time in the ATO, Lyn worked on a range of tax treaty interpretation issues, advised on litigation cases and participated in tax treaty negotiations. Lyn transferred to the Australian Treasury in 2002 and is currently a senior adviser in the Corporate and International Tax Division of Treasury,

with responsibility for developing and implementing tax treaty policy, as well as negotiating Australia's tax treaties. Lyn has led bilateral tax treaty negotiations for Australia and has been a delegate to the OECD's Working Party No. 1 on Tax Conventions and Related Questions since 2000. She has also represented Australia at the United Nations Committee of Experts on International Cooperation in Tax Matters.  
*Australian Tax Treaty Policy*



### REIMER, EKKEHART

Born in Bonn in 1969, legal studies at Heidelberg, Munich, and Speyer. From 1996 to 2005, research associate at the University of Munich, Research Center for European and International Taxation (with Professor Klaus Vogel and Professor Moris Lehner). Doctorate (Dr. iur.) with a thesis on taxation of income from inaction from a tax treaty perspective (IFA Mitchell B. Carroll Prize, 2004). *Venia legendi* with a habilitation thesis on conflict of interests from a constitutional and

administrative law viewpoint in 2005. Since 2006, full-time professor at the University of Heidelberg (Institute for Finance and Tax Law, chair for European and international taxation). 2009-2013, part-time judge at the High Administrative Court of Baden-Württemberg. Publications on tax treaty law, European tax law, and selected issues of domestic tax law.  
*The Relevance of OECD Documents for the Interpretation of Bilateral Tax Treaties*



### ROELEVELD, JENNIFER

Born in South Africa with British and Dutch roots. Qualified as a chartered accountant in 1989 with honors in tax law in 1994 and an LL.M. in 1995. She became a professor of tax law in 2003 with a more recent focus on international tax law. She has been the head of all taxation programs in the Faculty of Commerce at the University of Cape Town since 2005 and more specifically the MCom in South African tax and MCom in international tax. She is a

supervisor of PhD students and Masters students and is the director of the Tax Institute for Fiscal Research at UCT. Professor Roeleveld is the author of various tax textbooks, and journal articles published nationally and offshore and regularly speaks at conferences. She is a member of the Permanent Scientific Committee (PSC) of IFA and the president of IFA South Africa.  
*South African Tax Law*



### ROHATGI, ROY

Born in 1939, Roy is an economics graduate from London University and a UK/Indian chartered accountant. In 1994, Roy retired as a partner in Arthur Andersen after nearly 25 years with the firm. During this period, he worked in Europe, the Middle East, and India. In the eighties, he spent several years in India where he established and ran the Indian firm of Arthur Andersen as managing partner. Roy was a visiting professor in international taxation for the Masters of Law program at the St. Thomas University School of

Law, in Miami, Florida from 2002-2007. Since 1995, he has been the conference director of the International Taxation Conference, which he now organizes in Mumbai (India) each year in December under the Foundation for International Tax. The second edition of his book Basic International Taxation was published in the United Kingdom and India. It has also been translated into Chinese (2004) and Spanish (2007).  
*Indian Tax Law*



### ROSENBLOOM, DAVID

Born in 1941, he received a JD magna cum laude from Harvard Law School in 1966, where he was president of the Harvard Law Review. A partner of Caplin & Drysdale in Washington DC, he is also director of the International Tax Program at New York University School of Law. He has taught at Harvard, Stanford, Columbia, and the University of Pennsylvania Law

Schools, and been a visiting professor at University Commerciale Luigi Bocconi, the University of Bergamo, the Universities of Sydney and Melbourne, Leiden University, and the Universities of Mainz and Heidelberg. He is the author of numerous publications on international taxation.

*Tax Planning in the US*

---



### RUSSO, RAFFAELE

Rafa is the head of the BEPS Project at the OECD Centre for Tax Policy and Administration, and he has direct responsibility for the work on the digital economy. Previously, Rafa was head of the Non-Compliance Unit at the OECD Centre for Tax Policy and Administration, in charge of the work on Aggressive Tax Planning and on Tax Crimes. Rafa regularly leads OECD missions in non-member countries and at the OECD Multilateral Centres. Before joining the OECD, he was a senior associate at the International Tax Academy of the IBFD (Amsterdam) and a tax lawyer with NCTM

Studio Legale Associato (Milan). He obtained his law degree from the University Federico II (Naples, Italy), and his LLM in international taxation from the University of Leiden in the Netherlands, both cum laude. He is the author of several articles and books on international tax matters including 'The Attribution of Profits to Permanent Establishments: The taxation of intra-company dealings' (2005) and 'Fundamentals of International Tax Planning' (2007).

*Principles of International Tax Planning*

---



### RUST, ALEXANDER

Born in 1973. He studied law with a specialization in tax law in Freiburg (Breisgau), Geneva, Munich, and New York City. During his *referendariat* (legal traineeship), he worked as an assistant judge and as a public prosecutor at the High Court of Munich, as a law clerk at the Ministry of Finance and as a tax adviser in private practice. In 2008/2009, he was appointed acting assistant professor at New York University and in 2010 professor of tax law and director of the Master Program in European and International Taxation at the

University of Luxembourg. Since 2014, he is professor of tax law at WU. His PhD thesis on the compatibility of CFC legislation with tax treaty and EC law won the European Academic Tax Thesis Award. Alexander Rust is specialized in international tax law as well as European tax law.

*Non-Discrimination – Concepts and Practical Implications*

*Tax Treaties – Case Studies and Specific Interpretation Issues*

---



### SASSEVILLE, JACQUES

Head of the Tax Treaty Unit of the Fiscal Affairs Division at the OECD. He holds university degrees in law and accounting (including master's degrees in both law and taxation). He has been with the OECD since 1995, and also from 1990 to 1993, when he was principal administrator and subsequently deputy head of the Fiscal Affairs Division. He has also worked with the Federal Government of Canada as counsel in the Tax Counsel Division (Department of Justice) and as head of Tax Treaties (Department of Finance). Previous

work experience includes five years as professor in the Department of Accounting Sciences at the University of Quebec in Montreal, researcher and lecturer at the law faculty of the University of Montreal, and work as a tax lawyer in a Canadian law firm. He has written and lectured extensively on Canadian and international tax issues and is currently a member of the Permanent Scientific Committee of IFA.

*Preventing Treaty Abuse*

---



### SCHIMA, BERNHARD

Born in Vienna in 1968, where he also obtained his law degrees (master's degree in 1991, doctorate in 1994). After completing postgraduate studies at Harvard Law School (LLM in 1994), he joined the Constitutional Law Section of the Austrian Federal Chancellery. From 1995 to 2003, he was a member of the chambers of Judge Dr. Peter Jann at the Court of Justice of the European Union. In 2003, he joined the European Commission's Legal Service. In 2004, he obtained the postdoctoral

qualification to lecture in European law from the University of Graz. In 2010, he was appointed honorary professor by WU. In 2013-2014, he was an EU Fellow at Yale University. In 2015, he became assistant to the Director General of the European Commission Legal Service. He has taught and published extensively on various matters involving European Union law.

*The EU: Legal and Institutional Framework*

---



### SCHOUERI, LUÍS EDUARDO

Born in São Paulo in 1965. He holds the chair of tax law at the University of São Paulo Law School. He obtained his master's degree in law (1992) at the University of Munich under the guidance of Professor Klaus Vogel. He achieved the doctor's (1993) and free professor's (1996) degree at the University of São Paulo Law School. He is partner of Lacaz Martins, Pereira Neto,

Gurevich & Schoueri Advogados, vice president of the Brazilian Tax Law Institute, vice president of the Chamber of Commerce of São Paulo and member of the Law Academy of São Paulo. He is author of six books in the area of tax law and of several articles published in Brazil and abroad.

*Brazilian Tax Law*



### SCHÖN, WOLFGANG

Born in 1961, he studied law and economics at Bonn University. His dissertation on partnership taxation was completed in 1985. After gaining his postdoctoral lecturing qualification in 1992, he became professor of civil, company and tax law at the University of Bielefeld in the same year, as well as director of the Department for German, European and International Economic Law. From 1996 – 2002, Professor Schön has been director of the Department for Tax Law and the Center for European Economic Law at the University of Bonn. In 2002, he was appointed director at the Max Planck Institute

for Intellectual Property, Competition and Tax Law (Department of Accounting and Taxation) in Munich and professor at Munich University. He is a member of the Scientific Advisory Board to the German Federal Ministry of Finance, member of the board of the German Lawyers Association and member of the Board of Trustees of the International Bureau of Fiscal Documentation. He is co-editor of the *Zeitschrift für das gesamte Handels- und Wirtschaftsrecht*, the oldest German-language journal on commercial and company law.

*Trends in EU Tax Law*



### SCHUCH, JOSEF

Josef holds a Master of Laws and a Master of Business Administration degree. He received his doctorate in law in 1998 for a work on losses under tax treaty law and his PhD in 2002 for work on timing issues under tax treaty law. His research and publishing activities mainly focus on international tax law. Since 2002, he is professor of

international tax law at WU and since 2004 a partner at Deloitte Austria.

*Tax Policies in the EU*



### SEER, ROMAN

Born in Detmold/Germany in 1960. From 1990-1996, assistant professor at the Tax Law Institute of Cologne. After receiving his postdoctoral lecturing qualification (dissertation 1992 and habilitation 1996) he became professor and head of the tax law chair of the Ruhr-University of Bochum (RUB). Since 1994, he is a member of the Permanent Scientific Committee of the German Tax Law Association (GTLA). Since 2006, he is a member of the board of the GTLA and also member of the Academic Committee of the European Association of Tax Law Professors (EATLP). Since

2012, he is furthermore the chairman of the Berlin tax talks (Berliner Steuergespräche) and the Scientific Committee of German Scientific Institute of the German Tax Advisers Chamber. Professor Seer is editor of the scientific journal IWB (*Internationale Wirtschaftsbriefe*) and the tax educational journal *Steuer&Studium*. His scientific focus is on the correlation of tax law and tax procedure in a national and international context. In 2009, he founded the Institute of Tax Law and Tax Procedure of the RUB.

*Exchange of Information*



### SIMONEK, MADELEINE

Madeleine Simonek is a certified tax expert and an attorney-at-law, admitted to the Swiss bar in 1989. In 1994, she finished her doctoral studies and since 2000 she has been a lecturer on tax law at the Universities of Basel, Lucerne, and Zurich. In 2009, she was appointed as a full professor of Swiss and international tax law at the University of Zurich. Madeleine Simonek has published several books and articles mainly in the field of corporate income tax and international tax law and regularly serves as a speaker at national

and international congresses. She is further the academic head of the LLM Postgraduate Programme on International Tax Law at the Faculty of Law of the University of Zurich and was, as a representative of Switzerland, a member of the Permanent Scientific Committee of the International Fiscal Association (IFA) for several years and of the Academic Committee of the European Association of Tax Law Professors (EATLP).

*Swiss Tax Law*



### **SMILEY, STAFFORD**

Born in 1948, Mr. Smiley graduated from Harvard Law School in 1976 and served as clerk to Judge Arnold Raum of the United States Tax Court from 1976 to 1978. He joined the law firm of Caplin & Drysdale, Chartered, in Washington, DC, in 1978, became a member of the firm in 1982, and practiced at the firm as a full-time tax adviser until August 2008. He remains Of Counsel to Caplin and Drysdale, where he continues to specialize in US international tax matters. Mr. Smiley has taught

in the graduate tax programs of George Washington University and the Georgetown Law Center, at the New York University Institute of Taxation, and at universities in Poland, Russia and elsewhere in Europe and Asia. In September 2008, he joined the faculty of the Graduate Tax Program of Georgetown Law Center on a full-time basis. In August 2014, he became the faculty director of the Graduate Tax Program at Georgetown.  
*Tax Planning in the US*



### **SPENGLER, CHRISTOPH**

Born 1964 in Heidelberg, Spengel is professor of international taxation at the University of Mannheim. His main research interests are in the areas of international taxation (tax planning, comparison of company tax burdens), company taxation in the European Union (tax harmonization, group taxation, profit allocation), and tax accounting. He is a member of the Scientific Council of the Federal Ministry of Finance, Visiting Professor at the Center for European

Economic Research (ZEW), Director of Leibniz-Scientific Campus MaTax, International Research Fellow at Oxford University, Saïd Business School, Academic Director of the Mannheim Master of Accounting & Taxation, Mannheim Business School, and has been appointed as a member of the expert group on company taxation by the European Commission.  
*Tax Planning in Europe*



### **STARINGER, CLAUDIUS**

Claus Staringer was born in Vienna in 1967. He received his legal education at the University of Vienna as well as at WU. Claus Staringer is the author of a number of articles and publications. He is a professor of tax law at WU. Since 1997, he is admitted as tax adviser

(Steuerberater). He is a principal consultant with the law firm Freshfields Bruckhaus Deringer in Vienna.  
*Dual Residence*



### **SUTTER, FRANZ PHILIPP**

Franz Philipp Sutter is working as a judge at the Austrian Administrative Supreme Court in Vienna, where he mainly deals with tax law and refugee law matters. Before being appointed to the Supreme Court in 2012, he was Assistant Professor at the Institute of Austrian and International Tax Law at WU and held different positions in the Austrian Administration,

namely in the Legal Service of the Federal Chancellery and in the Austrian Ministry of Finance. He publishes regularly on issues of administrative (tax) law with a special focus on European and constitutional as well as procedural Law. His doctoral thesis on EU state aid rules and taxation won several international scientific awards.  
*EU State Aid Rules and Taxation*



### **SZUDOCZKY, RITA**

Rita is an assistant professor at the Institute for Austrian and International Tax Law at WU. She joined WU in 2014 after receiving her PhD degree at the Amsterdam Centre for Tax Law of the University of Amsterdam. Her thesis, with the title "*The Sources of EU Law and Their Relationships: Lessons for the Field of Taxation*", was published in the IBFD's Doctoral Series. Previously, Ms.

Szudoczky had also worked for the IBFD and Loyens & Loeff in Amsterdam, as well as in various law firms in Budapest, Hungary. She has a law degree from Eötvös Loránd University, Budapest, and LLM degrees from the Central European University, Budapest, and Leiden University, the Netherlands.  
*Tax Treaties as Tax Planning Tools in a Post-BEPS-Era*

---



### TAVARES, ROMERO

Romero J.S. Tavares is a researcher (DIBT/PhD) and lecturer at the Global Tax Policy Center and Transfer Pricing Center of the Institute for Austrian and International Tax Law at WU. Mr. Tavares is a licensed attorney-at-law, and was a senior partner of Ernst & Young and of Deloitte & Touche, where he developed a career for over 20 years in international tax advisory and corporate tax controversy in Detroit, Michigan and in São Paulo, Brazil. Since 2014, Mr. Tavares is a vice-president of supply chain design tax & trade, at Flextronics International Ltd (NASDAQ: FLEX) based in

Vienna, Austria and in San Jose, California. Mr. Tavares is also an international tax policy advisor to the National Confederation of Industry of Brazil (CNI) and to other countries and international organizations. Mr. Tavares holds a law degree (LLB) from Universidade Católica de Pernambuco (Recife, Brazil) and a Master of Business Administration (MBA) Degree with an emphasis on international business from the University of Detroit, and attended numerous post-graduate courses at leading institutions such as INSEAD and Harvard Law School. *Transfer Pricing and Value Creation / seminar II and III*



### TERRA, BEN

Ben Terra (1947) studied international law at the University of Amsterdam and (indirect) taxation at the University of Leiden. He wrote a thesis on VAT on cross-border transactions. Ben was head of the post-graduate training in VAT, customs and excises at the Ministry of Finance in The Hague, professor of law at the University of Leiden and visiting professor at the Universities of Florida in Gainesville, of Sydney in Australia, the Gmimo University in Moscow and the Anton the Kam University

in Surinam. Until 2003, he was head of the E&Y global indirect tax practice. In 2007, he became doctor *economiae honoris causa* at the University of Lund in Sweden. At present, he is professor emeritus at the University of Amsterdam, the Netherlands and visiting professor at the University of Lund, Sweden, and the Universidade Católica Lisboa in Portugal. *EU and Indirect Taxation*



### TOIFL, GERALD

Born in Wels in 1969, he completed his studies in law at the University of Vienna in 1994. In that year, he also joined the Department of Austrian and International Tax Law at WU. In 1997, Gerald started at the IBFD International Tax Academy, moving on to Loyens & Volkmaars (Amsterdam) in 1999, to Wolf Theiss (Vienna) in 2000 and to LeitnerLeitner in 2002. Since 2011,

he has been working as a self-employed tax lawyer in Austria. In 2003, he received his doctoral degree at the University of Vienna and in 2010 he finished his habilitation. Gerald gives courses at different universities, in particular in Salzburg and in Vienna (WU). *Tax Treaties – Case Studies and Specific Interpretation Issues*



### TRAVERSA, EDOARDO

Born in Bologna (Italy) in 1980, he studied law at the universities of Saint-Louis (Brussels, Belgium), Louvain (Belgium), Ottawa (Canada), Humboldt Universität-Berlin (Germany) and obtained a joint doctoral degree in law from the universities of Louvain and Bologna (Italy). He is professor of tax law at the Faculty of Law of the Catholic University of Louvain (Belgium), where he also serves as vice-dean for international relations of the faculty. He was visiting professor at WU during the

academic year 2013/2014. His areas of interest cover international and European tax law, including VAT, as well as comparative and constitutional tax law. He is also member of the Executive Committee of IFA Belgian Branch and of the European Association of Tax Law Professors (EATLP). He is also Of Counsel at Liedekerke law firm (Brussels). *Belgian Tax Law*



### TURCAN, LAURA

Laura Turcan, LL.M., is a research and teaching assistant and PhD candidate at the Institute for Austrian and International Tax Law at WU. She completed her bachelor's and master's degree in business law at the WU. Her PhD topic is "The future of arbitration in tax treaties". She is actively involved in the project

"Resolving and Minimizing Tax Disputes" led by the WU Global Tax Policy Center. *OECD Arbitration in Tax Treaty Law / seminar II and III*



### **VAN DER ENDEN, EELCO**

Eelco van der Enden leads PwC's global Tax Administration Consulting and EMEA Tax Strategy Operations practices. He supports businesses, governments, tax administrations, intra-governmental organizations and NGOs in their endeavours to design and implement sustainable tax compliance strategies. He is lecturer at Nyenrode Business University Centre for Tax Management and Tax Assurance and guest lecturer at many European universities. He was co-

founder of the Tax Assurance Academy, chairman of the Tax Assurance section of the Dutch Tax Bar Association, adviser to the Royal Netherlands Institute of Chartered Accountants and a member of the Tax Policy Group of the Federation of European Accountants. Eelco has published more than 40 articles on tax governance and is chief-editor of Tax Assurance Magazine.

*Tax Assurance: Managing Tax in a Changing World*

---



### **VAN HERKSEN, MONIQUE**

Monique van Herksen is a US and Dutch qualified tax lawyer who graduated from the University of Amsterdam Law School in 1988 and received postgraduate degrees in 1989 (LL.M. in International Trade and Banking) and 1994 (LL.M. in taxation). After five years of service with the United States' Internal Revenue Service office of Chief Counsel International she served in private practice both in the United States and the Netherlands, with the law firms of Stibbe and

Baker & McKenzie and with Ernst & Young. She resides in Amsterdam, the Netherlands, and operates as independent practitioner specialized in transfer pricing controversy. She is a member of the American Bar Association, the Bar of the Commonwealth of Virginia, the International Fiscal Association, and the Amsterdam Bar.

*Transfer Pricing*

---



### **WILKIE, SCOTT**

Scott Wilkie is a tax partner of the Canadian law firm Blake, Cassels & Graydon LLP. He is a member of the Permanent Scientific Committee of IFA and a member of the International Advisory Council of IBFD. He previously served as chair of the Tax Section of the Canadian Bar Association (CBA) and joint chair on the Joint Committee on Taxation of the CBA and the Canadian Institute of Chartered Accountants, co-chair of the Tax Committee of the American Bar Association Section of International Law, and president of the Canadian branch of the International Fiscal Association. Scott has contributed to the tax policy work of the Organisation for Economic Co-operation and Development for many years with respect to a number of its international tax projects and was a

member of the OECD Business Advisory Group for Business Restructurings. Scott is an adjunct professor at the University of Toronto Faculty of Law, where he teaches international taxation; is a co-director of the Osgoode Hall Law School Professional LLM in Tax Law and adjunct professor in international taxation in that program, and an executive fellow of the School of Public Policy at the University of Calgary. In 2012, Scott was awarded a Queen Elizabeth II Diamond Jubilee Medal to recognize his significant contributions to the work of the Canadian Tax Foundation. Scott received his LLB from the University of Toronto in 1980 and was called to the Ontario Bar in 1982.

*WTO and Tax Policy*

---



### **WIMAN, BERTIL**

He wrote his doctoral thesis on transfer pricing and has since concentrated on international, EU, and corporate taxation. He holds an LLM in taxation from the University of Minnesota. He is currently professor of fiscal law at Uppsala University, Sweden, and director of Uppsala Centre for Tax Law. Wiman has been visiting scholar at the University of Munich, visiting professor at Georgetown University (Washington, DC), the University of Florida, the University of Minnesota, Osaka University, Meiji University and WU. In addition, he has

lectured at many other Swedish and foreign universities, including Austria, Belgium, France, Germany, Japan, the Netherlands, the Nordic countries, and the United States. He was the chairman of the Swedish IFA branch for many years, and is now a member of the IFA Executive Committee. He has held positions both as treasurer and president of the European Association of Tax Law Professors (EATLP).

*Tax Law of the Nordic Countries*

---



### WÖHRER, VIKTORIA

Viktoria Wöhler was born in Linz in 1988. She studied both business law and business administration. Since 2013, Viktoria Wöhler has been working as a research and teaching associate at the Christian Doppler Laboratory for Transparency in International Tax Law established at the Institute for Austrian and International Tax Law (WU). In 2015, she completed an internship at the United Nations, Financing for

Development Office, Tax Cooperation Unit in New York. Her research focuses on national as well as international tax law. Besides having given various lectures in Austria and abroad, Viktoria Wöhler has published a variety of papers and articles on national, European and international tax law.

*Special Features of the UN Model Convention / seminar II and III*



### ZALASINSKI, ADAM

Adam Zalasinski is a legal officer in the Direct Tax Litigation Unit of the European Commission in Brussels and a member of the Executive Board of the Polish Branch of International Fiscal Association. He holds a PhD and a habilitation in law from the Nicolas Copernicus University in Toru (Poland). He has been publishing extensively on various aspects of EU and international tax law. He co-authored the EU report on "The taxation of foreign passive income for groups of companies" for the 2013 IFA Congress

and the General Report on "Direct tax rules and the EU fundamental freedoms" for the 2006 Congress of Fédération Internationale pour le Droit Européen (FIDE). He has written several Polish national reports for the congresses of the International Fiscal Association, Fédération Internationale pour le Droit Européen and the European Association of Tax Law Professors. He gives courses on EU direct tax law at various European universities.

*Trends in EU Tax Law*



### ZATSCHLER, CARSTEN

Born 1974 in Brussels (Belgium). Studied law at the Universities of Cambridge (BA, MA), Paris II (Maîtrise) and Berlin (LLM). Called to the Bar of England and Wales in 1999, practiced as a barrister in London specializing in public and commercial law. Since 2015, Legal and Executive Director of the EFTA Surveillance Authority in Brussels. Between 2004 and 2013, he served as legal secretary (référéndaire) and head of

cabinet to successive British judges at the Court of Justice of the European Union. Particular interest in the economic policy aspects of Union law, notably tax, free movement, State aids, and competition. Regularly teaches various aspects of EU law on postgraduate courses run by King's College London and the Academy of European Law, Trier.

*ECJ Case Law*



### ZOLT, ERIC

BS in Econ (Wharton School, University of Pennsylvania), MBA and JD (University of Chicago). Eric Zolt is the Michael H. Schill Professor at the UCLA School of Law. He specializes in individual and corporate tax law. His recent scholarship has focused on taxation in developing countries. Professor Zolt has served as a consultant on tax policy matters to the International Monetary Fund, the World Bank, and the US Treasury Department. Before coming to UCLA, he was a partner

in the Chicago law firm of Kirkland & Ellis. He founded and served as the first director of the US Treasury's Tax Advisory Program in Eastern Europe and the Former Soviet Union. Professor Zolt also served as the director of the International Tax Program at Harvard Law School. He is a co-founder and member of the Executive Committee of the African Tax Institute, a training and research institute for government tax officials in Africa.

*US Tax Law*

# Curriculum

---

The University Act provides for a total of 90 ECTS for the LL.M. Program in International Tax Law. The program is divided into 8 blocks of lectures and comprises the following subjects:

Principles of selected tax systems	18 credits
Tax treaty law	18 credits
International tax planning	18 credits
Tax law of the EU	8 credits
Anti-avoidance measures	6 credits
International tax policy	4 credits
Supplementary courses	6 credits
Master thesis	12 credits



Full-time 2017/18	Part-time 2017/19	Full-time 2018/19
<b>Principles of selected tax systems (18 credits)</b>		
Australasian Comparative Taxation	Australian Tax Law	African Tax Systems
Brazilian Tax Law	Belgian Tax Law	Australian Tax Law
Comparative Tax Law	Chinese Tax Law	Belgian Tax Law
German Tax Law	Comparative Tax Law	Chinese Tax Law
Indian Tax Law	German Tax Law	Comparative Tax Law
South African Tax Law	Indian Tax Law	Swiss Tax Law
Tax Law of the Netherlands	Swiss Tax Law	Tax Law Nordic Countries
US Tax Law	Tax Law of the Netherlands	US Tax Law
	US Tax Law	
<b>Tax treaty law (18 credits)</b>		
Dual Residence	Dual Residence	Australian Tax Treaty Policy
Exchange of Information	Exchange of Information	Permanent Establishments
Non-Discrimination	Non-Discrimination	Principles of Tax Treaty Law
Principles of Tax Treaty Law	Principles of Tax Treaty Law	South American Tax Treaty Policy
Tax Treaties – Case Studies	South American Tax Treaty Policy	Tax Treaties – Case Studies
Tax Treaty Interpretation	Tax Treaties – Case Studies	Tax Treaties in a Post-BEPS-Era
Tax Treaty Negotiation	Tax Treaty Developments	Tax Treaty Developments
	Tax Treaty Negotiation	Tax Treaty Negotiation
	The Relevance of OECD Documents	The Relevance of OECD Documents
<b>International tax planning (18 credits)</b>		
Global Trends in VAT/GST	Holding Companies	Conflict Settlement
Tax Assurance	International Mergers and Acquisitions	Holding Companies
Tax Consequences of Mergers in Europe	Principles of International Tax Planning	International Mergers and Acquisitions
Tax Planning in France	Tax Assurance	Principles of International Tax Planning
Tax Planning in Japan	Tax Planning in Europe	Tax Planning in Europe
Tax Planning in the US	Tax Planning in Multinational Companies	Tax Planning in Multinational Companies
Tax Treaties as Tax Planning Tools	Tax Planning in the US	Tax Planning in the US
		Tax Planning under European Tax Rules
<b>Tax law of the EU (8 credits)</b>		
ECJ Case Law	ECJ Case Law	ECJ Case Law
EU and Indirect Taxation	EU and Indirect Taxation	EU State Aid Rules
EU and Third Countries	EU and Third Countries	Principles of European Tax Law
Tax Policies in the EU	Tax Policies in the EU	Tax Policies in the EU
The EU: Legal and Institutional Frame	The EU: Legal and Institutional Frame	The EU: Legal and Institutional Frame
<b>Anti-avoidance measures (6 credits)</b>		
Transfer Pricing	Limits to Tax Planning	Comparative Aspects of CFC Rules
Limits to Tax Planning	Preventing Treaty Abuse	Preventing Treaty Abuse
US CFC	US CFC	Transfer Pricing
<b>International tax policy (4 credits)</b>		
Comparative Corporate Tax Policies	Comparative Tax Systems	Comparative Tax Systems
Trends in EU Tax Law	Tax Policy in an Era of Globalization	Tax Policy in an Era of Globalization
WTO and Tax Policy	Trends in EU Tax Law	Trends in EU Tax Law
<b>Supplementary courses (6 credits)</b>		
European Corporate Law	European Corporate Law	European Corporate Law
IFRS	IFRS	IFRS
International Social Security Law	Trends in Global Taxation	Trends in Global Taxation
International Tax English	International Tax English	International Tax English
<b>Master thesis (12 credits)</b>		
OECD Arbitration in Tax Treaty Law	Transfer Pricing and Value Creation	UN Model Convention

# Profound and Up-to-Date Information on International Tax Law



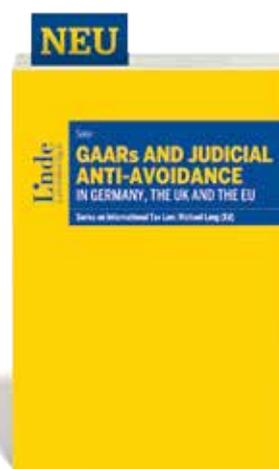
## **CJEU - Recent Developments in Direct Taxation 2015**

IStr 100  
2016, ca. 200 pages, pb.  
Subsc.-Price EUR 49,60  
Single Volume EUR 62,-



## **CJEU - Recent Developments in Value Added Tax 2015**

IStr 99  
2016, ca. 380 pages, pb.  
Subsc.-Price EUR 73,60  
Single Volume EUR 92,-



## **GAARs and Judicial Anti-Avoidance in Germany, the UK and the EU**

IStr 98  
2016, 374 pages, pb.  
Subsc.-Price EUR 73,60  
Single Volume EUR 92,-



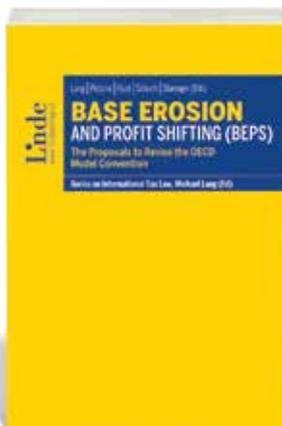
## **Tax Treaty Case Law around the Globe 2015**

IStr 97  
2016, 384 pages, pb.  
Subsc.-Price EUR 70,40  
Single Volume EUR 88,-



## **Transparenz - Eine neue Ära im Steuerrecht**

IStr 96  
2016, 192 pages, pb.  
Subsc.-Price EUR 46,40  
Single Volume EUR 58,-



## **Base Erosion and Profit Shifting (BEPS)**

IStr 95  
2016, 368 pages, pb.  
Subsc.-Price EUR 70,40  
Single Volume EUR 88,-

The Series on International Tax Law presents outstanding papers on relevant topics and keeps you informed about the latest developments at both the European and global level by regularly publishing „Tax Treaty Case Law around the Globe“ as well as „ECJ - Recent Developments in Direct Taxation“.

The editor **Michael Lang** has been Professor of Tax Law since 1994 with a special focus on international tax law. He is head of the Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business).

AUCH ALS  E-BOOK ERHÄLTLICH

**AUCH**  
**online**  
[www.lindeonline.at](http://www.lindeonline.at)

# Course contents

---

## PRINCIPLES OF SELECTED TAX SYSTEMS (18 CREDITS)

### African Tax Systems (1.5)

This lecture aims to develop an understanding of tax systems in Africa and the context within which these systems originated and are still evolving. This necessitates a brief review of legal systems encountered in Africa as well as the different tax families. The relative importance of different taxes, such as corporate income tax, value-added tax, customs duties, will also be discussed. In a continent richly-endowed with natural resources, the appropriate taxation of petroleum and mining, in particular, is becoming increasingly important. Regional integration and tax harmonization will also be reviewed. Recent tax policy and tax administration reforms (such as the establishment of autonomous revenue authorities) in selected African countries will be discussed.

*Franzsen, Riël, FT 18/19*

### Australasian Comparative Taxation (3)

This course provides a broad overview of the Australian taxation system and compares various aspects of it with aspects of the tax systems in Malaysia, Singapore, and New Zealand. The course discusses the key similarities and differences that exist between the regimes in the respective jurisdictions from both a legal and policy perspective. It focuses on goods and services tax, income tax, corporate and shareholder taxation, international taxation, and investment and savings incentives.

*Barkoczy, Stephen, FT 17/18*

### Australian Tax Law (3)

This course provides an overview of Australian taxation law and tax law concepts. It serves as an introduction to common law tax concepts such as the role of discretionary trusts and the capital/revenue distinction common to almost all Anglo jurisdictions and contrasts those concepts with civil law understandings. It also discusses the history and constitutional framework that lies behind Australia's tax rules and outlines key aspects of the Australian tax administrative system. The course examines Australia's tax rules from both a legal and policy perspective. It focuses on Australia's three most important Commonwealth taxes: goods and services tax (the Australian VAT), income tax, and fringe benefits tax. Special attention is paid to the tax treatment of individuals, companies, partnerships, and trusts. The course also examines a number of Australia's special tax expenditure programs, including

its superannuation system. Key aspects of Australia's international tax rules are also examined in the course.

*Krever, Rick, FT 18/19 = PT 17/19*

### Belgian Tax Law (1.5)

This course provides a general introduction to Belgian tax law, with a focus on individual and corporate taxation. It outlines the peculiarities of the Belgian tax system under a constitutional perspective, in particular as regards the allocation of taxing powers between levels of government (fiscal federalism). It discusses the influence of European and international constraints, both from a legal and policy perspective, on the Belgian tax rules. Furthermore, attention is also given to selected aspects of international group taxation, taxation of foreign income to domestic recipients (business income, dividends, interest, capital gains) and taxation of domestic income to foreign recipients (withholding taxes and exemptions, permanent establishments, non-discrimination) as well as issues related to (cross-border) employment income taxation. Procedural issues, reporting, and the exchange of information are also covered.

*Traversa, Edoardo, FT 18/19 = PT 17/19*

### Brazilian Tax Law (1.5)

Although with its origins in the pioneer North American experience and its classical prototype of federation, Brazilian federalism deviates from the original model and presents its own peculiarities. In an attempt to avoid internal double taxation, the Brazilian Constitution not only granted tax jurisdiction to all levels of government but also allocated the taxes themselves among the three federal subdivisions. This characteristic of the Brazilian tax system has led to relevant outcomes, such as tax jurisdiction conflicts, harmful tax competition among the States (a so-called "tax war") and an undesirable multiplicity of taxes on consumption which are distributed among the three federal subdivisions and which do not generate reciprocal credits and may be levied in the same production chain. The course is aimed at providing an overview of the Brazilian tax system and its mechanisms, the complexity of which is a challenge to the delicate Brazilian federal arrangement.

*Schoueri, Luís Eduardo, FT 17/18*

---

---

### **Chinese Tax Law (3)**

In recent years, certain aspects of Chinese international tax practice - such as the taxation of indirect transfers of Chinese companies' shares, unconventional transfer pricing methods, and unusual interpretations of treaty provisions - suggest that the relevant decision-makers in China are charting a new course in international taxation. This course will examine the question: Does China have an international tax policy, and if so, what is it? We will attempt to answer this question by examining official statements, policy studies, as well as various aspects of Chinese tax law and administrative practice.

*Cui, Wei, FT 18/19 = PT 17/19*

### **Comparative Tax Law (3)**

Although the underlying foundations of most modern tax systems are similar, each tax law in the West has its own distinct features resulting from different tax policy choices and often deep cultural differences. Aside from its practical value to tax practitioners dealing with transnational transactions, comparative tax law has become a significant discipline in the literature of tax law and policy because it is an important means by which tax students and practitioners can enrich their understanding of their own tax systems and can learn about the factors that determine tax legislative outcomes in different countries. In this course a number of the leading studies in comparative tax law will be examined in order to discern the deep structure of the income tax, how tax laws reflect the values and institutions of different countries, and the extent to which one country can transplant tax laws from another country in order to improve its tax system.

*Brooks, Neil, FT 17/18 = PT 17/19*

*Michielse, Geerten, FT 18/19*

### **German Tax Law (1.5)**

The principle of ability to pay is significant for the doctrine on and structure of German tax law. Taking this as a starting point, the course aims to provide the necessary understanding for a systematic approach to the field of German tax law in general. It discusses basic issues such as the scope of income tax law and corporate tax law, the assessment of taxable income, deductions and refunds, special approaches in taxing labor income as well as capital income and the most important rules and instruments of general tax law. In addition, the most important anti-abuse measures are presented, e.g. CFC rules, extended limited tax liability. On the one hand, the course is intended to create a basis for various,

more specific courses, and, on the other, to develop an understanding of the interrelations between tax law and constitutional law as well as European law.

*Jochum, Heike, FT 17/18 = PT 17/19*

### **Indian Tax Law (3)**

India is developing fast as a major international center for cross-border trade and investment. As a country that favors source-based taxation, it largely follows the United Nations Model in its treaties. Moreover, its domestic tax law and practice often promote its national economic and social policies and are not determined by just fiscal considerations. This course will provide a broad understanding of the current Indian tax system. In particular, the course will cover the international tax framework (both law and practice) under domestic law and the role and interpretation of tax treaties based on various administrative and judicial decisions in India and rulings given by its Authority for Advance Rulings.

*Ostwal, T.P. / Rohatgi, Roy, FT 17/18*

### **South African Tax Law (1.5)**

The lecture aims to provide the necessary understanding of the South African tax law system - its origins and bases. It will briefly touch on "other taxes", such as VAT, where relevant. It will deal with existing cross-border issues and developments such as cross-border services, deemed source and CFC rules, among other things. It will highlight the importance of mutual agreement procedures and the exchange of information. The treaty network that currently exists will also be covered. Specific and general anti-avoidance provisions and rules will be highlighted.

*Roeleveld, Jennifer, FT 17/18*

### **Swiss Tax Law (1.5)**

The course on Swiss tax law is divided into three parts and begins with an overview of the Swiss federal tax system and the most important constitutional and legislative principles governing Swiss tax law. The second part of the course deals with the most important types of taxes, particularly with the individual and corporate income and net wealth taxes and also includes a discussion about the tax consequences of certain business transactions such as the transfer of assets or the immigration to or emigration out of Switzerland. The third part, finally, includes a discussion of the Swiss tax treaty policy and the Swiss double tax agreements, including the principles of international administrative and legal assistance applied in Switzerland.

*Simonek, Madeleine, FT 18/19 = PT 17/19*

---

**Tax Law of the Netherlands (1.5)**

This course deals with the national and international tax system of the Netherlands by examining general characteristics, the taxation of profits, capital income and capital gains, fiscal consolidation, mergers and de-mergers, participation exemption, abuse of the law, partnerships, rulings practice, and tax treaty policy.

*Essers, Peter, FT 17/18 = PT 17/19*

**Tax Law of the Nordic Countries (1.5)**

The Nordic countries have much in common as far as legal culture and legal structure are concerned, even though only three of the five countries are members of the EU. However, there are also significant differences, not least within the field of tax law. This course provides a general overview of the Nordic tax systems by focusing on issues of special interest to students from non-Nordic countries. Attention is given to three main areas: first, issues of general theoretical interest, such as dual income tax; second, essential rules of particular importance for foreign investors and Nordic domestic companies investing abroad; and third, international tax issues which deal with the Nordic multilateral tax treaty, together with the main principles of international tax law in selected Nordic states.

*Wiman, Bertil, FT 18/19*

**US Tax Law (3)**

This course is an introduction to federal income taxation in the United States. The first day will focus on domestic taxation, including the tax treatment of individuals, families, corporations, and other business entities (including partnerships, hybrid entities, and other entity forms). The first day will also introduce students to the sources of US tax law, recent legislative proposals for change, and recent judicial developments. The second day will focus on international taxation and will introduce students to the tax treatment of inbound and outbound transactions. This discussion will introduce students to source rules, the treatment of different types of US-source income, anti-deferral rules, the foreign tax credit, and account reporting requirements.

*Faulhaber, Lilian V., FT 17/18 = PT 17/19*

*Zolt, Eric, FT 18/19*

**TAX TREATY LAW (18 CREDITS)****Australian Tax Treaty Policy (1.5)**

Australia's tax treaties reflect its position in the global economy as both a significant importer of, and a significant exporter of, capital and technology. Accordingly, Australia's tax treaties include aspects of both the OECD Model Tax Convention and the UN Model. This course explores how Australian treaties achieve a balance between source and residence taxing rights, for example, through variations to the OECD Model definitions of permanent establishment and immovable property, and in the distribution of taxing rights over passive income and capital gains. It also looks at some of the unique features of Australian tax treaties. Finally, the course examines how Australia's tax treaty policy has evolved in response to a changing economic environment and global international tax developments.

*Redman, Lyn, FT 18/19*

**Dual Residence (1.5)**

Taxpayers operate internationally and globally to an ever-increasing extent. Therefore, dual (or multiple) residence in more than one tax jurisdiction is an obvious issue of international tax law. This course analyzes the concept of residence in domestic and treaty tax law, including the tie-breaker mechanisms applied in dual residence situations. Specifically, the course discusses suitable options for establishing companies that are resident for tax purposes in more than one country and their applicability within the framework of international tax planning. The law on double taxation agreements plays a pivotal role in this matter. Interesting aspects to be considered in the overall design result from the interplay between tax treaties and national law. Questions arising due to the establishment of dual resident companies for tax purposes, particularly related to possible triangular cases regarding tax treaties, are discussed by looking at practical case studies.

*Staringer, Claus, FT 17/18 = PT 17/19*

**Exchange of Information (1.5)**

In a globalized tax world, the national means of the tax authorities are limited and are not sufficient to realize the tax claims. An increasing number of legal sources exist to overcome the gap between the worldwide taxation and the limited territorial power of the national tax authorities: e.g. the EU Council Directives concerning mutual assistance in the field of direct taxation and for the recovery of claims, the EU Council Regulation on administrative cooperation in the field of VAT, Articles 26 and 27 OECD

---

Model Convention as patterns for bilateral agreements of information exchange and mutual assistance in tax collection, the OECD Model 2002 for a specific bilateral Tax Information Exchange Agreement (TIEA) which has recently been used for agreements with tax haven countries, the Convention of the Council of Europe/OECD on mutual administrative assistance in tax matters of January 25, 1988, and unilateral legal sources. The OECD and EU are forcing the Automatic Exchange of Information (AEOI) Approach to deal with financial accounts, similar to what the US is implementing, in a network of Foreign Account Tax Compliance (FATCA) Agreements. The course aims to provide a systematic understanding of the content, scope, and relationship of these legal sources. Furthermore, the course will show the tension between the need for an efficient exchange of information, on the one hand, and the need of legal protection of the taxpayer against violation of his commercial or professional secrets, on the other.

*Seer, Roman, FT 17/18 = PT 17/19*

### **Non-Discrimination – Concepts and Practical Implications (1.5)**

Article 24 OECD Model Convention is a fundamental provision in every tax treaty. It contains several criteria which may not be taken as a basis for discrimination. A contracting state may not discriminate against foreign nationals, against permanent establishments of non-resident taxpayers, against payments made to non-resident enterprises, or against resident enterprises which are controlled by foreign enterprises. This course analyzes the concepts and implications of each non-discrimination clause, the interdependences of the non-discrimination clauses among themselves, and the interactions with distributive rules. While the focus of the course is on the jurisprudence in the OECD Member countries, it will also discuss whether the scope of Article 24 should be extended *de lege ferenda*.

*Rust, Alexander, FT 17/18 = PT 17/19*

### **Permanent Establishments (1.5)**

This course analyzes the concept and the different types of permanent establishment, the importance of permanent establishments in trans-national businesses, and the functions of PE clauses in domestic tax law and double tax treaties. Special attention will be given to construction projects, auxiliary activities, agents and sales representatives, and to supply chain structures. The attribution of profits to permanent establishments will also be dealt with, with special reference to and analysis of the OECD Guidelines in this regard. Attention will be paid

to the influence of EU law for the taxation of permanent establishments in international tax law.

*García Prats, F. Alfredo, FT 18/19*

### **Principles of Tax Treaty Law (3)**

The treaty models of the OECD serve as the basis for most existing tax treaties worldwide. Taking them as a starting point, the lecture aims to provide the necessary understanding for a systematic approach to the legal field of tax treaties in general. It discusses basic issues such as the scope of tax treaties, their distributive rules and the methods available to eliminate double taxation, as well as other important treaty rules, including the prohibition of discrimination, the mutual agreement procedure, and the exchange of information. On the one hand, the lecture is intended to create a basis for various, more specific lectures, and, on the other, to develop an understanding of the interrelations between individual treaty rules that are also dealt with in other lectures.

*Lang, Michael, FT 17/18 = PT 17/19, FT 18/19*

### **South American Tax Treaty Policy (1.5)**

The course provides a short introduction to doing business in general in South America, touching on the Agreements for the Protection of Foreign Investment, looking at the background to free trade initiatives in the Americas and the structure of the basis for negotiation, in order to understand which possible investment and commercial issues may arise in the area in the future. The tax aspects of the investment and free trade agreements are covered. Some specific countries and their tax policies in relation to foreign investment are introduced in more depth. The trend towards tax treaties in the region is analyzed, including parts of the Andean Pact and the OECD and UN Model as applied by South American countries. Some specific differences and special issues in tax treaties in the region are presented and discussed.

*Kana, Liselott, FT 18/19 = PT 17/19*

### **Special Features of the UN Model Convention (3)**

The United Nations Model Double Taxation Convention between Developed and Developing Countries is widely used in the negotiation and administration of tax treaties by developing (and some developed) countries among the United Nations' 193 nation membership. The Model's differences from the OECD Model Convention are something that all those dealing with developing countries, or coming from such countries, should be aware of. The general reservation in the UN Model of more taxing rights

---

to the country where economic activity occurs and less to the country of residence of the company earning returns from those activities is particularly relevant in current debates about where value is created and how the profits it creates should be taxed. This lecture will also outline current work related to the UN Model in the areas of transfer pricing, taxation of the extractive industries, and the taxation of technical services, including the new fees for technical services article due for incorporation in the 2016 update of the Model. The policy and administration issues addressed in such an article will be examined as to their immediate and broader significance.

*Lennard, Michael, FT 17/18*

### **Tax Treaties – Case Studies and Specific Interpretation Issues (1.5)**

Tax treaties are very important tools in international tax planning. Parallel to the increase of cross-border transactions, more and more questions about the interpretation of specific tax treaty provisions are being raised. When attending this course, students will already have dealt with principles of tax treaty law and with many more issues of international tax law. With that knowledge in mind, they will deal with even more sophisticated issues of international tax law that play an important role in international tax planning.

*Rust, Alexander, FT 17/18 = PT 17/19*

*Toiff, Gerald, FT 18/19*

### **Tax Treaties in a Post-BEPS-Era (1.5)**

The OECD/G20 Base Erosion and Profit Shifting (BEPS) project, the final output of which was delivered in October 2015, represents the most important development of the past decades in international taxation. The BEPS project made several recommendations for changes to tax treaties in order to make them less susceptible to use in aggressive tax planning structures shifting profits from high tax to low tax jurisdictions and eroding the tax base of countries where actual profit-generating activities take place. The lecture examines to what extent and in which form these recommendations have been implemented in the existing treaty network. It aims at providing an understanding of the rationale and mechanism of the rules implemented in treaties as a result of BEPS. In addition, it discusses what scope is left for tax planning using tax treaties in the post-BEPS era by assessing the effectiveness of the BEPS-related treaty changes and the room inadvertently or purposefully left open for tax competition.

*Szudoczky, Rita, FT 18/19*

### **Tax Treaties between Developed and Less Developed Countries (1.5)**

Bilateral tax treaties between industrialized countries arise in a context where the flow of investment and trade creates issues common to the tax policies of both treaty countries. Treaties between industrialized and developing countries, however, are negotiated in a sometimes dramatically different context because of the disparity in the flow of investment and trade and, therefore, of income potentially subject to income taxation. This course will focus on the way in which such differences are reflected in model treaties developed by international organizations and the substance of treaties that have been concluded between industrialized and developing countries. Issues discussed will include the measure of corporate profits, defenses to transfer pricing abuses, withholding taxes on investment income, and the taxation of compensation. Issues of administrative cooperation, including information exchange and the arbitration of tax issues between treaty countries, will also be examined.

*Gustafson, Charles, FT 18/19 = PT 17/19*

### **Tax Treaty Developments: Source versus Residence Principle (1.5)**

Current tax treaty practice has been based on the residence principle for a long period. This practice is rooted in reports of the League of Nations published in the 1920s. A question that can be raised is whether the concepts of the 1920s are still valid nowadays. The course aims at a better understanding of flaws in double tax conventions because of the application of the principle of residence, and of opportunities which the application of the principle of source or the principle of origin offers to mitigate such flaws. The principle of residence offers opportunities for tax planning without really affecting the way income is produced. It may even cause tax treaty abuse. These phenomena trigger reactions by contracting states in order to protect source state tax jurisdiction under double tax conventions. Developments in these fields will be discussed not only from the perspective of legal and economic principles, but they will also be illustrated with practical examples of tax planning and counter-reactions in order to better understand the functioning and the non-functioning of current double tax conventions. Furthermore, developments of EU law affecting double tax conventions will also be discussed. One development is that EU law reduces the dominant position of the principle of residence in favor of the source principle. Finally, alternative tax treaty systems based on the principle of source or origin will also be discussed.

*Kemmeren, Eric, FT 18/19 = PT 17/19*

---

### **Tax Treaty Interpretation (3)**

Tax treaties are international treaties which must be interpreted according to international rules, as laid down in the Vienna Convention on the Law of Treaties. Furthermore, tax treaties, which are drawn up in line with the OECD Model Double Taxation Convention, contain separate interpretation guidelines in Article 3 paragraph 2 of the Model Convention. Both the content of the Vienna Convention on the Law of Treaties and the special interpretation rules of Article 3 paragraph 2 of the OECD Model Double Taxation Convention leave some room for interpretation. The course covers these problems, as well as the importance and implications of the OECD Commentary on the interpretation of bilateral tax treaties.

*Baker, Philip, FT 17/18*

### **Tax Treaty Negotiation (3)**

This course will allow students to examine the main policy and technical issues involved in the negotiation of tax treaties. It will first explore the main elements that determine a country's tax treaty policies, including the relevant features of its domestic tax system and economic factors. It will then focus on the identification of the main issues involved during the negotiation of each article of a typical tax treaty. The course will also examine the various steps for the conclusion of a tax treaty and the process of negotiation, taking into account the role of model conventions and previously concluded treaties.

*Jirousek, Heinz / Loukota, Helmut / Lühti, Daniel, FT 17/18, FT 18/19 = PT 17/19*

### **The Relevance of OECD Documents for the Interpretation of Bilateral Tax Treaties (1.5)**

Since its foundation in 1948/1961 and the publication of its first Model Double Taxation Convention in 1963, the OEEC/OECD has gained undisputed leadership, authority, and expertise in the field of tax treaties. The course reflects on the early days of OECD and tries to mark the decisive steps in the evolution of what has now become a highly sophisticated network of rules and reports, customs, and institutions on international taxation. The idea is that understanding the historical background of a rule and of its travaux préparatoires (cf. Article 32 of the Vienna Convention on the Law of Treaties) is a valuable means of interpretation – but that such understanding is also helpful for any future reformatting of tax treaty law in Europe and worldwide. Through role-playing and the in-depth analysis of archive material, participants will learn to utilize OECD archive material, assess its historic relevance, and connect it to up-to-date issues of tax treaty law.

*Reimer, Ekkehart, FT 18/19 = PT 17/19*

## **INTERNATIONAL TAX PLANNING (18 CREDITS)**

### **Conflict Settlement in Tax Treaty Law (1.5)**

Although tax treaties generally seek to avoid cross-border disputes by providing a series of rules to allocate tax revenues between the contracting states, the number and magnitude of such disputes continue to grow. This course provides general background regarding the nature of current tax treaty disputes and the practical difficulties encountered in their resolution. It considers the tools currently available for the resolution of such disputes under bilateral tax treaties and other agreements, including the mutual agreement procedure conducted by the competent authorities, advance pricing agreements under bilateral treaties, and the EU multilateral convention on arbitration. The course also discusses the recent OECD and UN consideration of mechanisms to improve dispute resolution, including the broader adoption of mandatory, binding arbitration.

*Dunahoo, Carol, FT 18/19*

### **Global Trends in VAT/GST (3)**

This course will examine, in accordance with its title, global trends in the design and administration of VAT/GST laws. A comparison between the EU VAT and the GSTs of Australia and New Zealand will form a particular focus of the course, but reference will also be made to other countries' VAT/GST laws. Coverage will include: (1) How VATs work; (2) The policy and legal design of VAT/GST and key design differences between different models of VAT/GST; (3) Common VAT exemptions and their alternatives; (4) The treatment of the public sector; (5) Complex Issues in VAT: Third Party Payments, Multi-Party Transactions, Loyalty schemes, and Vouchers; (6) Allocation of taxing rights between jurisdictions: the destination principle, the OECD International VAT/GST Guidelines, and different models for 'place of taxation' rules; (7) VAT assessment, administration, and compliance, including the VAT gap, abuse of law, and anti-avoidance rules; (8) VAT/GST in the age of the digital and sharing economies.

*Lejeune, Ine / Millar, Rebecca, FT 17/18*

### **Holding Companies and Tax Planning (3)**

The use of holding companies has been gaining importance in international tax planning. This course aims at describing the decisive structural and location factors with special attention to the EU Parent-Subsidiary Directive. The management of intra-group income transfers with special reference to shareholders costs, repatriation and allocation strategies, as well as viable combinations, is also considered.

Vital holding locations are described in more detail. Tax treaties are relevant for the use of holding companies, as they may not be eligible for advantages arising from such treaties.

*Maisto, Guglielmo, FT 18/19 = PT 17/119*

### **International Mergers and Acquisitions (1.5)**

Globalization has increased the number of international mergers and acquisitions. This course aims at providing a comprehensive analysis of the tax aspects of such transactions both from the perspective of the seller and the purchaser. The teachers will discuss in detail the various stages of an acquisition process and address focus areas in a tax due diligence. They will also give an overview of typical focus areas of the tax structuring of an acquisition, such as tax-efficient financing, holding company locations, transfer taxes as well as the tax treatment of transaction costs. Moreover, they will take an in-depth look at important tax aspects for the review of purchase agreements and financing/security documents, thereby supporting their analyses with practical examples. The teachers will make an effort to demonstrate to participants the interaction between the various work streams of an acquisition and explain how tax fits into the larger picture of the overall transaction.

*Ehlermann, Christian / Nakhai, Katja, FT 18/19 = PT 17/19*

### **Principles of International Tax Planning (1.5)**

International tax planning has gained a lot of attention from both the perspective of taxpayers and tax authorities. This course deals with the building blocks of international taxation, such as the concept of permanent establishment and the arm's length principle, as applied for international tax planning purposes. It focuses on the boundaries between legitimate tax planning, tax avoidance, and tax evasion, by analyzing relevant case law. Finally, it deals with some tax planning schemes for multinational enterprises and the current debate around tax compliance.

*Russo, Raffaele, FT 18/19 = PT 17/19*

### **Tax Assurance: Managing Tax in a Changing World (3)**

The world of tax has changed. Society demands transparency and social responsible tax behavior of multinational companies. Where it used to be the field of (tax) legal specialists only, nowadays the strategic and operational side of tax is getting more attention from 'stakeholders' like accountants, supervising bodies, (tax) administrations and NGOs. Regulators and the OECD come up with new compliance enforcement strategies based on

cooperation ('trust') and self-assessment. Companies must be in control of tax. The lecture is an introduction in tax risk management covering topics such as tax strategy and communication, aligning business & tax operations, tax accounting, tax assurance, and tax data management.

*Van der Enden, Eelco, FT 17/18 = PT 17/19*

### **Tax Consequences of Mergers in Europe (1.5)**

Globalization has greatly increased the number of international mergers and acquisitions. This course aims at providing a comprehensive analysis of the tax aspects of such transactions from the perspective of European law. On the basis of the EU Merger Directive and the case law of the European Court of Justice, topics such as the (cross-border) utilization of losses, taxation of hidden reserves, anti-abuse limitations, and the relationship between the Merger Directive and the fundamental freedoms will be discussed.

*Hohenwarter-Mayr, Daniela, FT 17/18*

### **Tax Planning in Europe (3)**

Enterprises operating across borders in Europe are confronted with heterogeneous corporate taxation despite EU-wide tax harmonization. This can be mainly put down to the fact that tax sovereignty has basically rested with the Member States, despite competences being passed on to the European Union. Within their retained national sovereignty, in line with targets defined by them and according to their traditions, the Member States collect taxes differently. Enterprises have to adapt their organization, finance, and channels of distribution to the range of tax conditions in the Member States and aim to optimize their tax situation by considering all other company objectives. With the help of case studies, this course looks at how to determine goals and means of tax planning within the EU.

*Spengel, Christoph, FT 18/19 = PT 17/19*

### **Tax Planning in France (1.5)**

This course introduces individual and corporate taxation under French domestic tax law. Special issues such as the taxation of foreign and domestic entities subject to special tax regulations are addressed. Furthermore, this course covers mergers and the taxation of groups, international taxation, the taxation of foreign income to domestic recipients, and the taxation of domestic income to foreign recipients, as well as procedural issues, reporting, and the exchange of information.

*Bacconnier, Robert / Hellio, Francois, FT 17/18*

---

### **Tax Planning in Japan (3)**

Names of Japanese companies are all too familiar. The business and tax environment in Japan, however, remains a mystery to many people living outside Japan. To bridge the gap, this course introduces the basic structure of Japanese taxation and examines some of the recent tax controversies involving international transactions.

*Masui, Yoshihiro, FT 17/18*

### **Tax Planning in Multinational Companies (3)**

Tax planning in multinational companies is seen from a corporate perspective and as an integral part of business planning. Its scope and priorities depend on the business concepts and business models employed, the global footprint, and value chain structures established, as well as the tax management and tax risk approach chosen; it is also influenced by the company's legal structure and headquarters/holding domicile. The course addresses topics in the area of corporate tax policies/tax risk management, governances in taxes, roles and responsibilities of tax functions, but mainly focuses on typical tax planning and tax risk management topics in multinational companies, such as (I) group legal structures, (II) transfer pricing methods and ways to avoid/minimize double taxation, (III) design of charges/cost allocations schemes for management and administrative services, (IV) international external group financings and intra-group capital and lending structures, (V) design of license arrangements and cost-sharing arrangements for research and development and related intangibles, (VI) design of intra-group trademark ownerships and licensing arrangements, (VII) important permanent establishment issues and (VIII) transfer pricing documentation.

*Kaesler, Christian, FT 18/19 = PT 17/19*

### **Tax Planning in the US (3)**

The course will be a broad-based discussion of US cross-border tax issues, from both an inbound and outbound perspective. Planning considerations will be emphasized. The first day will concentrate on investments by foreign persons into the United States, and will include taxation at source on portfolio income, net income taxation, use of hybrid and reverse hybrid vehicles, and related treaty issues. The second day will concentrate on foreign activities of US taxpayers and will include an overview of major transfer pricing issues from the US perspective.

*Rosenbloom, David, FT 18/19 = PT 17/19*

*Smiley, Stafford, FT 17/18*

### **Tax Planning under European Tax Rules (1.5)**

The EU fundamental freedoms and secondary EU law provide companies with opportunities to structure their tax affairs efficiently and neutrally. This course will create a basis for understanding the European framework for tax planning and its limits. Specific emphasis will be put on existing case law of the ECJ and domestic courts.

*Kofler, Georg, FT 18/19*

### **Tax Treaties as Tax Planning Tools in a Post-BEPS-Era (3)**

The OECD/G20 Base Erosion and Profit Shifting (BEPS) project, the final output of which was delivered in October 2015, represents the most important development of the last decades in international taxation. The BEPS project made several recommendations for changes to tax treaties in order to make them less susceptible to use in aggressive tax planning structures shifting profits from high tax to low tax jurisdictions and eroding the tax base of countries where actual profit-generating activities take place. The lecture examines to what extent and in which form these recommendations have been implemented in the existing treaty network. It aims at providing an understanding of the rationale and mechanism of the rules implemented in treaties as a result of BEPS. In addition, it discusses what scope is left for tax planning using tax treaties in the post-BEPS era by assessing the effectiveness of the BEPS-related treaty changes and the room inadvertently or purposefully left open for tax competition.

*Szudoczky, Rita, FT 17/18*

---

## TAX LAW OF THE EU (8 CREDITS)

### ECJ Case Law (2)

Due to the unanimity requirement in the Treaty on the Functioning of the European Union (TFEU), the harmonization of the national rules on direct taxation is still in an undeveloped state. Nevertheless, the fundamental freedoms form a framework for national tax legislation with regard to intra-Union situations. The role of the European Court of Justice is not to replace the legislator but to provide an interpretation of the Treaty rules which, on the one hand, takes into account the particularities of national taxation and, on the other, ensures the effectiveness of the provisions of EU law. After an introduction to the structure and functioning of the Court, as well as an overview of the various ways in which the fundamental freedoms impact on national legislators' choices in matters of taxation, the course focuses on the presentation and analysis of the recent case law (both judgments and Opinions of Advocates General) in the field of direct taxation. The aim is to explain the reasoning of the Court as well as to identify common lines in its decisions. In as far as the Court has already dealt with specific features of international taxation (e.g. CFC regulations, bilateral tax treaties), the course supplements other parts of the LL.M. program.

*Henze, Thomas / Zatschler, Carsten, FT 17/18, FT 18/19 = PT 17/19*

### EU and Indirect Taxation (1)

Harmonization of indirect taxes within the EU has already made significant progress. The legal framework of harmonization plays a pivotal part in this course, which aims to give students an overview of the status quo in VAT harmonization. Emphasis is placed on the basic principles of the common VAT system according to the VAT Directive (as amended) and the Internal Market concept. This course also serves the purpose of giving an overview of the judgments of the Court of Justice of the EU on VAT issues and illustrates the status quo of tax harmonization in the area of the indirect taxation of consumption.

*Terra, Ben, FT 17/18 = PT 17/19*

### EU and Third Countries (1)

European tax law is no longer just a matter for the internal market, but also affects relations with third countries. Starting from a comparison between the broad differences in two scenarios, this teaching module will categorize third countries as a function of their type of relations with the European Union and address them in the light of

relevant case law (European Court of Justice and those of national courts, including third countries), the applicable treaties (e.g. Economic and Partnership Agreements, Savings Agreements, bi- and multilateral tax conventions) and domestic tax rules. It will also address the recent development connected with the implementation of the BEPS project and affecting the relations of the European Union with third countries. The focus of this course will be mainly on direct taxation.

*Pistone, Pasquale, FT 17/18 = PT 17/19*

### EU State Aid Rules and Taxation (1)

Although included in the European Treaties from the very beginning, the European State aid prohibition of Article 107 TFEU was rarely applied to cases in the field of taxation until the late 1980s. This restraint, however, ceased with the adoption of a Code of Conduct on Business Taxation by the EC Council, which encouraged the Commission to "commit itself to the strict application of the aid rules", and the subsequent adoption of guidelines on the application of the State aid rules to measures relating to direct business taxation by the EC Commission in 1998. Since then, numerous tax cases involving State aid issues have been brought before the EC Commission as well as before national courts and the European Court of Justice. This course will give an overview of both substantive and procedural European State aid law and discuss the possible consequences for domestic as well as international tax law issues, including the application of double tax treaties.

*Sutter, Franz Philipp, FT 18/19*

### Principles of European Tax Law (1)

A fundamental aspect of the European Union is the single market, an economic space within which goods, services, people (now, in their capacity as citizens of the Union and not merely as economic agents) and capital can move freely. Tax barriers constitute a formidable obstacle to the ability of people to do business or simply carry on their lives across borders. The lecture will discuss the various instruments of primary and secondary law which serve to break down those barriers, the way in which they have been interpreted by the ECJ, and their effect on the realization of the single market, with particular emphasis on the Treaty freedoms.

*Lyal, Richard, FT 18/19*

---

### **Tax Policies in the EU (2)**

This course is held in Brussels and presents future perspectives on European tax policy. Participants are given an insight into EU tax policy and its practical implications for the decision-making process through visits to the European Commission and other institutions in the tax field, e.g. the Member States' permanent representatives. Leading officials of the Commission and Member States will present and discuss their views on tax policies in the EU. *Kaeser, Christian / Schuch, Josef, FT 17/18 = PT 17/19, FT 18/19*

### **The EU: Legal and Institutional Framework (2)**

Both European Union legislation and the case law of the European Court of Justice have an ever-increasing impact on tax law. To understand the mechanisms underlying this impact, knowledge of EU institutions and the sources of EU law is indispensable. These topics are therefore explored in detail in this course. The course places major emphasis on working with decisions of the Court of Justice of the European Union. On this basis, concepts of importance to tax law such as the direct effect and supremacy of EU law, Member State liability, fundamental rights, and issues of judicial protection are discussed. *Schima, Bernhard, FT 17/18 = PT 17/19, FT 18/19*

### **ANTI-AVOIDANCE MEASURES (6 CREDITS)**

#### **Comparative Aspects of CFC Rules (2)**

The past two decades have seen a dramatic increase in the number of countries adopting controlled foreign corporation rules (CFC rules). Despite a conceptual connection to the domestic "tax shelter" problem, CFC rules tend to apply only in an international setting. Further, the manner in which these rules are implemented from country to country shows a lack of uniformity. These features raise serious questions as regards the interaction between CFC rules and tax treaties and EU law. The main objective of this course is to gain an understanding of the policy underlying CFC rules, particularly within a broader conceptual perspective. The course will explore from a comparative view the approaches that countries take in implementing CFC rules. It will also explore the core issues that CFC rules raise in the context of tax treaties and EU law. *Avi-Yonah, Reuven, FT 18/19*

#### **Limits to Tax Planning in European Tax Law (2)**

Tax law contains many anti-abuse provisions. In the European Union these provisions must be in accordance with Community law. Accordingly, further study of abuse concepts in European tax law is useful and desirable. This course will deal with the creation of and the content of the abuse concepts. The starting point of the discussion will be the ECJ's case law on abuse of Community law in non-tax matters. Thereafter, the focus will be on abuse in direct and indirect taxation in the EU. We shall discuss how the European Court of Justice treats abuse, the differences and similarities between the various abuse concepts and hence to what extent tax jurisdiction shopping is still allowed. In the final part of the lectures we shall discuss the various proposals made by the EU Commission to curtail international tax avoidance. *De Broe, Luc, FT 17/18 = PT 17/19*

#### **Preventing Treaty Abuse (2)**

This course will deal with strategies that are used to circumvent the provisions of tax treaties (or the provisions of domestic law through the use of tax treaties), and will examine the various tools that are used to address these strategies. Using examples derived from case law, the main types of treaty abuses will be examined. The various interpretative approaches and the specific and general anti-abuse rules found in tax treaties that may serve to prevent treaty abuse, including limitation-on-benefits and principal purposes rules, will also be presented and analyzed. The course will also address the specific and general rules and

---

judicial doctrines found in domestic law and examine their interaction with tax treaties.

*Sasseville, Jacques, FT 18/19 = PT 17/19*

### **Transfer Pricing (2)**

Transfer pricing is one of the most relevant and challenging topics in the international tax environment. The increasing global trade and the role of multinational enterprises in the global economy have boosted the importance of this topic. This lecture will provide the students with the fundamental tools to understand transfer pricing topics and the arm's length principle, both from a legal and an economic perspective. The theoretical analysis will be supported by examples and cases coming from practice. Particular focus will be given to the relevance of the comparability analysis in light of the new approach envisaged by the BEPS Report on Actions 8, 9 and 10 and an overview on the selection of the most appropriate transfer pricing methods.

*Petruzzi, Raffaele / Pijl, Hans / Van Herksen, Monique, FT 17/18*

*Cottani, Giammarco / Petruzzi, Raffaele, FT 18/19*

### **US CFC, LOB and Other Anti-Avoidance Rules (2)**

The United States taxes its residents on a worldwide basis. At the same time, it grants outbound investors two forms of tax benefits: deferral of taxation of income earned by foreign corporations owned by US residents, and a unilateral (direct and indirect) credit for foreign taxes paid. The rhetoric behind these benefits is that they help the competitiveness of US corporations and maintain the preferable policy of capital export neutrality. These benefits, however, are considered extraordinary, and as such, the US employs a large variety of specific anti-abuse or anti-avoidance mechanisms. The benefit of deferral, for instance, is paired with certain anti-deferral mechanisms; the most important of them is subpart F, which deals with Controlled Foreign Corporations (CFC). The US treaty policy takes a similar stance regarding the concessions made in double tax conventions, attempting to guarantee the integrity of its treaties as bilateral agreements that represent specific compromises between the treaty partners, and only between them. The long-standing insistence of the US on including specific limitation-of-benefits (LOB) clauses in its treaties is the most notable example of this policy. The course will discuss the general US anti-avoidance policy and the various particular mechanisms to allow better understanding of both the opportunities and risks involved in US outbound investment.

*Brauner, Yariv, FT 17/18 = PT 17/19*

## **INTERNATIONAL TAX POLICY (4 CREDITS)**

### **Comparative Corporate Tax Policies (2)**

The course is aimed at those students who, having taken domestic and international tax courses, are interested in understanding how tax systems compete and evolve: the course provides an introduction to the comparative dimensions of tax law and endeavors to bridge the gap between domestic and international taxation. We will focus mainly on selected issues of corporate taxes having an international impact and use a comparative approach to analyze the evolution and circulation of tax models. In this approach, tax reforms are viewed as the result of the selection through legal transplants and similar techniques, by domestic policy-makers, of alternative solutions circulating in the market for tax ideas. We will also consider certain "top-down constraints" in the EU process of tax coordination, with specific attention to the "negative integration" prompted by the leading cases of the European Court of Justice in tax matters protecting the four freedoms enshrined in the EC Treaty. We will study the arguments and the reasoning adopted by the ECJ in these cases and their impact on domestic legislation and tax policy. Finally, we will combine the comparative/evolutionary approach and the case method to depict an evolutionary map for EU corporate taxes which reveals a "common core" in respect to cross-border tax consolidation of groups of companies; within this framework we will consider the EU proposal for a common consolidated tax base (CCCTB) and the US proposals for adopting formulary apportionment.

*Garbarino, Carlo, FT 17/18*

### **Comparative Tax Systems (2)**

The course provides students with a comparative overview of the tax systems of various countries, with a view to developing a conceptual and practical understanding of the reasons why tax systems differ (and why they are sometimes so similar). The objectives of the course are to help students understand the characteristics that tax systems have in common, the areas in which tax systems differ, and the factors (legal, institutional, political, economic, social, and cultural) that cause the similarities and differences. The course covers areas such as tax structures, tax at different government levels, different types of tax (including income taxes, consumption taxes, capital and wealth taxes, and environmental taxes), tax operating costs, tax administration, and tax policymaking and reform.

*Evans, Chris, FT 18/19 = PT 17/19*

---

### **Tax Policy in an Era of Globalization (1)**

The course will examine how principles of law, economics, and politics should and do influence the design of modern tax systems. The course covers the history and basic structure of international taxation, double tax treaties, and issues of international tax avoidance. The course explores the way in which current tax arrangements correspond to issues of trade and notions of distributive justice.

*Benshalom, Ilan, FT 18/19 = PT 17/19*

### **Trends in EU Tax Law (1)**

The ECJ's direct tax case law based on the EU fundamental freedoms seems to have evolved over the last thirty years. Fairly simple, though general, EU Treaty provisions – as interpreted by the ECJ in direct tax cases – have led to substantial changes in the direct tax laws of EU Member States. For the last few years the jurisprudence of the Court attempts to explore the boundaries of the impact of the EU Treaty on the domestic tax legislation of Member States. The course entails an analysis of the recent trends in the ECJ's case law in this area. It will endeavor to analyze the ECJ's understanding of the basic concepts on which the EU direct tax case law is based and its application in the current jurisprudence.

*Schön, Wolfgang, FT 18/19 = PT 17/19*

*Zalasinski, Adam, FT 17/18*

### **WTO and Tax Policy (1)**

This course will explore the intersections of international tax and trade policy, particularly in relation to the origins and development of tax treaties and countries' domestic tax rules to recognize tax rights with a view to limiting impediments to international trade. The course will consider, in particular, the origins of the Model Tax Convention of the Organisation for Economic Co-operation and Development, the relationship between trade treaties and tax treaties, the effects of multi-jurisdictional activity of multinational enterprises on the adequacy of tax policy responses to avoid "double taxation" without encouraging "double non-taxation" as well as the connotations of those terms in the international tax environment. This course is meant to complement students' experience with interpreting and understanding the application of tax treaties in the context of more broadly-based international tax rules, conventions, and customary practice.

*Wilkie, Scott, FT 17/18*

## **SUPPLEMENTARY COURSES (6 CREDITS)**

### **European Corporate Law (1)**

The aim of the course is to give students an overview of European company law and related fields of European capital markets law. The course begins with an introduction to the relevant statutory provisions (provisions in the EC Treaty, directives, regulations, and recommendations). It then focuses on the European harmonization directives and tries to outline the main issues of European company law (registration, representation, protection of creditors and minority shareholders, merger and de-merger, accounting and auditing). The course also deals with the relevant decisions of the ECJ and takes a closer look at the European forms of companies (e.g. SE, SCE).

*Kersting, Christian, FT 17/18, FT 18/19 = PT 17/19*

### **IFRS (2)**

Financial reporting is becoming increasingly standardized. The course provides an introduction to the current developments of International Financial Reporting Standards (IFRS). In particular, questions relating to financial statements, recognition and measurement, and financial statement analysis will be discussed. The course covers basic theory and the analysis of the statements of a multinational group.

*Eberhartinger, Eva / Petutschnig, Matthias, FT 17/18 = PT 17/19, FT 18/19*

### **International Social Security Law (1)**

Social security and taxes are two sides of states' activities of today; the latter is required, so that the first can be made possible. All advanced economies and societies provide for public benefits – not only for persons in urgent need, but at the same time for persons exposed to social risks: old age, disability, sickness, unemployment, and occupational diseases and accidents. The international guarantees for the social security system can be found at the level of the UN, but at the same time at the levels of both the Council of Europe and the European Union. A specific role in the worldwide guarantee of social security rights is played by the International Labor Organization (ILO). It has set minimum standards of social security and has devoted much time to setting out international rules on the coordination of national social security systems. The course focuses on the concept, the history, and the main principles of international social security law.

*Eichenhofer, Eberhard, FT 17/18*

---

### International Tax English (2)

The efforts to develop tax treaty models under the auspices of the OECD and the United Nations have brought together states from all over the world with a diversity of legal traditions and linguistic backgrounds. In such an international context, where states are bound to have different understandings and meanings for terms, a set of highly specialized terms and definitions have developed in order to achieve, as far as possible, uniform understandings. As the LL.M. program in international tax law is taught in English and English plays an increasingly important role in international business and tax, this lecture will lay the foundations for applying technical tax terminology in English appropriately and accurately in professional and academic writing and in oral communications. Participants will take part in writing and speaking exercises and will receive individualized feedback during the course.

*Julien, Rita, FT 17/18, FT 18/19, PT 17/19*

### Trends in Global Taxation (1)

The course endeavors to bridge the gap between theory and policy and to link up domestic and international tax considerations. The issues discussed are those which are currently on the agenda of international bodies such as the OECD, the G20 and the EU. The approach is comparative and draws upon the different approaches being followed by governments around the globe. Discussion focuses on four related issues. The first is to identify the general trends in tax reforms: Why have countries adopted different approaches and what is the trade-off between achieving efficient, fair, and simple tax systems? The second theme examines the impact of new players (new countries, new types of MNEs, and new organizations) on the existing international rules of the game in the tax area. The third theme looks at what is meant by a competitive tax environment and how countries are trying to achieve such an environment, both from a policy and administrative perspective. The last theme examines how the new emphasis on tax transparency is influencing the behavior of governments and taxpayers and what policy options are currently being explored by governments to improve international cooperation to counter offshore non-compliance. The aim is to prepare students to be in a position to contribute to the ongoing debate on the role of tax systems in achieving sustainable and inclusive growth patterns, raising the revenues that governments need to finance the services demanded by their citizens and doing this in a way which achieves a fair sharing of the tax burden.

*Owens, Jeffrey, FT 18/19 = PT 17/19*

### MASTER THESIS (12 CREDITS)

#### OECD Arbitration in Tax Treaty Law / Introductory lecture to the general topic full-time 17/18

Paragraph 5 of Article 25 of the OECD Model Tax Convention was added to the OECD Model in 2008 in order to remove one of the principal obstacles to an effective mutual agreement procedure (MAP): the inability of the then-existing Article 25 to ensure a final resolution of MAP cases. The lecture will take a holistic approach to the MAP arbitration provision's place in Article 25 of the OECD Model, examining the history and development of both the arbitration provision itself and the Sample Mutual Agreement on Arbitration included in the Commentary on Article 25 of the OECD Model, as well as the development of the arbitration provision included as Article 25 (alternative B) of the 2011 UN Model. The lecture will discuss the implementation of and experience with MAP arbitration in practice, comparing the different approaches that have been adopted in bilateral tax treaties as well as in the European Union Arbitration Convention. The lecture will seek to identify the practical, legal, and other difficulties that have been encountered in the adoption of MAP arbitration and possible responses. Finally, the lecture will address the approach to MAP arbitration taken in the multilateral instrument used to implement the treaty-related outputs of the OECD/G20 BEPS Project.

*Barret, Edward, FT 17/18*

#### OECD Arbitration in Tax Treaty Law / seminar II and III

Both of these seminars are directly linked to the introductory classes on this topic and will be held while students are working on their Master's theses. The participants are introduced to the techniques employed in writing an academic piece of work. Support will also be given on methods of research, using international literature, and its systematic review. Students have the opportunity to show the results of their work in the form of presentations, and to initiate discussion and debate on the topics concerned. The problems which are presented in the final thesis will be discussed in class and possible solutions sought.

*Majdanska, Alicja / Turcan, Laura*

---

**Special Features of the UN Model Convention / Introductory lecture to the general topic full-time 18/19**

The United Nations Model Double Taxation Convention between Developed and Developing Countries is widely used in the negotiation and administration of tax treaties by developing (and some developed) countries among the United Nations' 193-nation membership. The Model's differences from the OECD Model Convention are something that all those dealing with developing countries, or coming from such countries, should be aware of. The general reservation in the UN Model of more taxing rights to the country where economic activity occurs and less to the country of residence of the company earning returns from those activities is particularly relevant in current debates about where value is created and how the profits it creates should be taxed. This lecture will also outline current work related to the UN Model in the areas of transfer pricing, taxation of the extractive industries, and the taxation of technical services, including the new "fees for technical services" article due for incorporation in the 2016 update of the Model. The policy and administration issues addressed in such an article will be addressed as to their immediate and broader significance.

*Lennard, Michael, FT 18/19*

**Special Features of the UN Model Convention / seminar II and III**

Both of these seminars are directly linked to the introductory classes on this topic and will be held while students are working on their Master's theses. The participants are introduced to the techniques employed in writing an academic piece of work. Support will also be given on methods of research, using international literature, and its systematic review. Students have the opportunity to show the results of their work in the form of presentations, and to initiate discussion and debate on the topics concerned. The problems which are presented in the final thesis will be discussed in class and possible solutions sought.

*Binder, Anna / Wöhler, Viktoria*

**Transfer Pricing and Value Creation / Introductory lecture to the general topic part-time 17/19**

One of the fundamental questions for both taxpayers and tax administrations in today's world is to align transfer pricing outcomes with value creation. This has also been one of the most important aims of the OECD/G20 BEPS project. This lecture will illustrate the current international guidance on this topic and analyze the possible solutions available to ensure that taxable profits generated by taxpayers operating in various countries are allocated in line with the place where those profits are effectively produced. In particular, this course will enable the participants to understand the basics of value creation models as endorsed in current supply chain management literature, as well as to discuss the principles of the enhanced role of risk and of intangibles' value creation.

*Cottani, Giammarco / Petruzzi, Raffaele, PT 17/19*

**Transfer Pricing and Value Creation / seminar II and III**

Both of these seminars are directly linked to the introductory classes on this topic and will be held while students are working on their Master's theses. The participants are introduced to the techniques employed in writing an academic piece of work. Support will also be given on methods of research, using international literature, and its systematic review. Students have the opportunity to show the results of their work in the form of presentations, and to initiate discussion and debate on the topics concerned. The problems which are presented in the final thesis will be discussed in class and possible solutions sought.

*Petruzzi, Raffaele / Tavares, Romero*

---

**„AUSTRIA'S  
MOST  
PRESTIGIOUS  
CENTRIST  
DAILY.“\***

\*Source: WikiLeaks, US Embassy Diplomatic Cable

**DiePresse.com**

**Wir schreiben seit 1848**

**Die Presse**

## Calendar full-time program 2017/18

	September	October	November	December	January	February	March	April	May	June
1			All Saints' Day	Various course exams	New Year's Eve	IFRS		Easter Sunday	National Holiday	
2				Non-Discrimination		IFRS	Tax Planning in Japan	Easter Monday		
3			US Tax Law				Tax Planning in Japan			
4			US Tax Law						European Corporate Law	
5									Mergers in Europe	
6		The EU: Legal and Institutional Framework			Epiphany			OECD Arbitration III		
7		The EU: Legal and Institutional Framework					Tax Policies in the EU (Brussels)	OECD Arbitration III		Various course exams
8			Special Features of the UN Model Convention				Tax Policies in the EU (Brussels)			Dual Residence
9			Special Features of the UN Model Convention				Tax Policies in the EU (Brussels)			
10			Tax Treaty Interpretation						Ascension Day	
11			Tax Treaty Interpretation						Comparative Tax Law	
12					OECD Arbitration II			Comparative Corporate Tax Policies	Comparative Tax Law	
13		ECJ Case Law			OECD Arbitration II			Comparative Corporate Tax Policies		
14		ECJ Case Law		Various course exams						
15	International Tax English			Tax Treaties in a Post-BEPS-Era			Tax Planning in France			Tax Treaties – Case Studies
16	International Tax English		International Social Security Law	Tax Treaties in a Post-BEPS-Era		Tax Treaty Negotiation	US Tax Planning			Tax Treaties – Case Studies
17			Global Trends in VAT/GST			Tax Treaty Negotiation	US Tax Planning			
18			Global Trends in VAT/GST							
19					Australasian Comparative Taxation					
20		OECD Arbitration in Tax Treaty Law			Australasian Comparative Taxation			Indian Tax Law	Whit Sunday	
21		OECD Arbitration in Tax Treaty Law						Indian Tax Law	Whit Monday	
22	Principles of Tax Treaty Law					Limits to Tax Planning	Various course exams			
23	Principles of Tax Treaty Law					Limits to Tax Planning	German Tax Law			
24			South African Tax Law			Exchange of Information	Tax Law of the Netherlands			
25			Brazilian Tax Law	Christmas Day					WTO and Tax Policy	
26		National Holiday		Christmas Eve	Tax Assurance			Various course exams	Trends in EU Tax Law	
27		EU and Third Countries			Tax Assurance			US CFC, LOB, and other Anti-Avoidance Rules		
28		EU and Indirect Taxation						US CFC, LOB, and other Anti-Avoidance Rules		
29	Transfer Pricing									
30	Transfer Pricing									
31									Corpus Christi	

# Calendar full-time program 2018/19

	September	October	November	December	January	February	March	April	May	June
1			All Saints' Day	EU State Aid Rules	New Year's Eve	Tax Planning in MNC	Preventing Treaty Abuse		National Holiday	
2						Tax Planning in MNC	Preventing Treaty Abuse			
3									Australian Tax Treaty Policy	
4										
5		The EU: Legal and Institutional Framework						Special Features of the UN Model Convention III		
6		The EU: Legal and Institutional Framework		Tax Law of the Nordic Countries	Epiphany		Tax Policies in the EU (Brussels)	Special Features of the UN Model Convention III		Various course exams
7				Comparative Tax Law			Tax Policies in the EU (Brussels)			Tax Policy in an Era of Globalization
8			Swiss Tax Law	Comparative Tax Law			Tax Policies in the EU (Brussels)			Trends in Global Taxation
9			Australian Tax Law						Various course exams	Whit Sunday
10			Australian Tax Law						European Corporate Law	Whit Monday
11					Special Features of the UN Model Convention II				Mergers and Acquisitions	
12		ECJ Case Law			Special Features of the UN Model Convention II			Comparative Tax Systems		
13		ECJ Case Law		Various course exams				Comparative Tax Systems		
14	International Tax English			Tax Treaties in a Post-BEPS-Era						Tax Treaties – Case Studies
15	International Tax English					Holding Companies	Various course exams			Tax Treaties – Case Studies
16			Permanent Establishments			Holding Companies	South American Tax Treaty Policy			
17			Principles of European Tax Law		Various course exams				US Tax Law	
18					Tax Treaty Negotiation				US Tax Law	
19		Transfer Pricing			Tax Treaty Negotiation					
20		Transfer Pricing								Corpus Christi
21	Principles of Tax Treaty Law							Easter Sunday		
22	Principles of Tax Treaty Law					Chinese Tax Law	Comparative Aspects of CFC Rules	Easter Monday		
23			Principles of International Tax Planning			Chinese Tax Law	Conflict Settlement			
24			Belgian Tax Law		IFRS				US Tax Planning	
25		Various course exams		Christmas Day	IFRS				US Tax Planning	
26		Special Features of the UN Model Convention		Christmas Eve	African Tax Systems			Developed and Less Developed Countries		
27		Special Features of the UN Model Convention						Trends in EU Tax Law		
28	Tax Planning in Europe									
29	Tax Planning in Europe						Tax Treaty Developments			
30			Tax Planning under European Tax Rules				OECD Documents		Ascension Day	
31										

	September	October	November	December	January	February	March	April	May	June	
1			All Saints' Day	Various course exams	New Year's Eve	IFRS		Easter Sunday	National Holiday		1
2				Non-Discrimination		IFRS		Easter Monday			2
3			US Tax Law								3
4			US Tax Law								4
5											5
6		The EU: Legal and Institutional Framework			Epiphany						6
7		The EU: Legal and Institutional Framework					Tax Policies in the EU (Brussels)			Various course exams	7
8	International Tax English			Immaculate Conception			Tax Policies in the EU (Brussels)			Dual Residence	8
9	International Tax English						Tax Policies in the EU (Brussels)				9
10									Ascension Day		10
11									Comparative Tax Law		11
12									Comparative Tax Law		12
13								Transfer Pricing and Value Creation II			13
14								Transfer Pricing and Value Creation II			14
15										Tax Treaties – Case Studies	15
16										Tax Treaties – Case Studies	16
17			Transfer Pricing and Value Creation								17
18			Transfer Pricing and Value Creation								18
19											19
20									Whit Sunday		20
21									Whit Monday		21
22	Principles of Tax Treaty Law					Limits to Tax Planning	Various course exams				22
23	Principles of Tax Treaty Law					Limits to Tax Planning	German Tax Law				23
24						Exchange of Information	Tax Law of the Netherlands				24
25				Christmas Day							25
26		National Holiday		Christmas Eve	Tax Assurance			Various course exams			26
27		EU and Third Countries			Tax Assurance			US CFC, LOB, and other Anti-Avoidance Rules			27
28		EU and Indirect Taxation						US CFC, LOB, and other Anti-Avoidance Rules			28
29											29
30											30
31									Corpus Christi		31

	September	October	November	December	January	February	March	April	May	June	
1			All Saints' Day		New Year's Eve	Tax Planning in MNC	Preventing Treaty Abuse		National Holiday		1
2						Tax Planning in MNC	Preventing Treaty Abuse				2
3											3
4											4
5											5
6					Epiphany					Various course exams	6
7										Tax Policy in an Era of Globalization	7
8			Swiss Tax Law	Immaculate Conception						Trends in Global Taxation	8
9			Australian Tax Law						Various course exams	Whit Sunday	9
10			Australian Tax Law						European Corporate Law	Whit Monday	10
11									Mergers and Acquisitions		11
12		ECJ Case Law						Comparative Tax Systems			12
13		ECJ Case Law						Comparative Tax Systems			13
14											14
15						Holding Companies	Various course exams				15
16						Holding Companies	South American Tax Treaty Policy				16
17					Various course exams						17
18					Tax Treaty Negotiation						18
19					Tax Treaty Negotiation						19
20										Corpus Christi	20
21	Transfer Pricing and Value Creation III							Easter Sunday			21
22	Transfer Pricing and Value Creation III		Various course exams			Chinese Tax Law		Easter Monday			22
23			Principles of International Tax Planning			Chinese Tax Law					23
24			Belgian Tax Law						US Tax Planning		24
25				Christmas Day					US Tax Planning		25
26		National Holiday		Christmas Eve				Developed and Less Developed Countries			26
27								Trends in EU Tax Law			27
28	Tax Planning in Europe										28
29	Tax Planning in Europe						Tax Treaty Developments				29
30							OECD Documents		Ascension Day		30
31											31

# Application

---

## DEADLINES

The deadline for applications for the 2017/2018 full-time program and the 2017/2019 part-time program is April 15, 2017.

The academic director assesses each application by April 30, 2017 and will base his decision on the applicant's qualifications and the order in which the applications were received. All successful applicants must pay a registration fee of EUR 1,000, which will be deducted from the total program fee, by May 15, 2017. The remainder of the program fee must be transferred by July 15, 2017 at the latest.

Applications for the 2018/2019 full-time program must be submitted by April 15, 2018. A decision on the applications will be made by April 30, 2018. The registration fee must be paid by May 15, 2018 and the remaining program fee must be transferred by July 15, 2018.

## REFUND

The registration fee cannot be refunded if an applicant decides to withdraw from the program before it commences. There is also no refund of the program fee for applicants who withdraw from the program after it begins.

## ONLINE APPLICATION

The following documents must be submitted online:

- › Application form
- › Passport style photograph
- › Résumé
- › University diploma and transcript

It is recommended that applicants provide the results of a TOEFL test or a similar assessment of language skills. Documents not in German or English should be accompanied by an official, certified translation into German or English.

Only complete applications will be considered.

---

# Contact / Information



Prof. Josef Schuch, Prof. Michael Lang, Prof. Jeffrey Owens, Prof. Alexander Rust, Prof. Pasquale Pistone, Prof. Claus Staringer, Prof. Alfred Storck, Barbara Ender-Rochowansky

## ACADEMIC TEAM

### Prof. Michael Lang

WU / Institute for Austrian and International Tax Law  
 Welthandelsplatz 1, Building D3, 2<sup>nd</sup> floor  
 1020 Vienna  
 Austria  
 Phone +43 (1) 313 36-4645  
 Fax +43 (1) 313 36-730  
 michael.lang@wu.ac.at  
 www.wu.ac.at/taxlaw

## ORGANIZATIONAL MANAGEMENT

### Barbara Ender-Rochowansky

Akademie der Wirtschaftstreuhand  
 Schönbrunner Straße 222-228, Section 1, 6<sup>th</sup> floor  
 1120 Vienna  
 Austria  
 Phone +43 (1) 815 08 50-15  
 Fax +43 (1) 815 08 50-50  
 b.ender@wt-akademie.at  
 www.international-tax-law.at

## PARTNERS

**Die Presse**  
 Medienpartner

**iStR**

**Linde**

**pwc**

**WU**  
 EXECUTIVE  
 ACADEMY

## **IMPRINT**

### **Copyright**

LL.M. Program in International Tax Law  
WU / Institute for Austrian and International Tax Law  
c/o Akademie der Wirtschaftstrehänder  
Schönbrunner Straße 222-228, Section 1, 6<sup>th</sup> floor  
A-1120 Vienna

### **Contents**

Prof. Michael Lang, Gerhard Stangl

### **Texts**

Prof. Michael Lang, Barbara Ender-Rochowansky

### **Layout and design**

Kreativ · Mag. Evelyne Sacher-Toporek, A-1140 Vienna

Last updated July 2016. Subject to change.