Postgraduate Study Program

International Tax Law

2019/2021

LL.M.

INTERNATIONAL TAX LAW VIENNA

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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

Campus WU © Raimo Rudi Rumpler

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IMPRINT

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WU / Institute for Austrian and International Tax Law
c/o Akademie der Steuerberater und Wirtschaftsprüfer
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A-1120 Vienna

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All information provided in the brochure is subject to misprints and changes.

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. Jeffrey Owens, Prof. Pasquale Pistone, Prof. Robert Risse, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Claus Staringer, Prof. Alfred Storck); 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 all over the world have created the preconditions for expanding the course offerings to postgraduate education.

The program is jointly offered by WU and the Akademie der Steuerberater und Wirtschaftsprüfer. The Akademie der Steuerberater und Wirtschaftsprüfer 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
Steuerberater und
Wirtschaftsprüfer

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 2019 and 2020. 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 2019. A wide range of courses is available for students opting for the full-time programs (2019/2020 or 2020/2021), as well as for part-time students (2019/2021).

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 Steuerberater und Wirtschaftsprüfer. Both institutions are well served by the public transport network.

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.

"I really enjoyed the LL.M. Program in Vienna for various reasons, such as meeting people from all over the world, enjoying the different styles of teaching, and extending my professional knowledge in international taxation. I am using the knowledge gained in international taxation in my daily business and our firm."

Silvia Hallová (Slovakia, Part-time 15/17)
Tax Partner Grant Thornton Slovakia

Faculty

84 OF THE WORLD'S LEADING EXPERTS IN THE ACADEMIC AND PROFESSIONAL WORLD

Auer Desiree, WU
Avi-Yonah, Reuven, University of Michigan
Baconnier, Robert, Sodexho group
Baker, Philip, Oxford University
Barkoczy, Stephen, Monash University
Barnes, Peter, Duke University
Benshalom, Ilan, Hebrew University
Blum, Daniel, WU
Brauner, Yariv, University of Florida
Bravo, Nathalie, WU
Brooks, Kim, Dalhousie University
Cottani, Giammarco, Ludovici and Partners tax firm
Cui, Wei, University of British Columbia
De Broe, Luc, Katholieke Universiteit Leuven
Dimitropoulou, Christina, WU
Dunahoo, Carol, Baker & McKenzie LLP
Dziurdź, Kasper, KPMG Vienna
Eichenhofer, Eberhard, Friedrich-Schiller-University of Jena
Essers, Peter, Tilburg University
Evans, Chris, UNSW Sydney
Franzsen, Riël, University of Pretoria
Garbarino, Carlo, Bocconi University, Milan
García Prats, F. Alfredo, University of Valencia
Govind, Sriram, WU
Hoffer, Stephanie, Ohio State University
Hellio, Francois, CMS Bureau Francis Lefebvre
Henze, Thomas, German Federal Ministry of Economic Affairs and Energy
Hohenwarter-Mayr, Daniela, WU
Jirousek,Heinz, WU
Jochum, Heike, University of Osnabrück
Julien, Rita, WU
Kaeser, Christian, Siemens AG
Kana, Liselott, Chile Revenue Agency
Kemmeren, Eric, Tilburg University
Kersting, Christian, Düsseldorf University
Kofler, Georg, Johannes Kepler University, Linz
Krever, Rick, University of Western Australia
Lang, Michael, WU
Lejeune, Ine, Law Square
Lennard, Michael, United Nations
Loukota, Helmut, WU
Lüthi, Daniel, independent consultant
Lyal, Richard, European Commission
Maisto, Guglielmo, Catholic University of Piacenza
Marchgraber, Christoph, KPMG Vienna
Marian, Omri, University of California
Masui, Yoshihiro, University of Tokyo
Michielse, Geerten, International Monetary Fund
Miladinovic, Alexandra, WU
Millar, Rebecca, Sydney Law School
Ostwal, T.P., M/S T.P. Ostwal & Associates
Owens, Jeffrey, WU
Peters, Carmel, Inland Revenue New Zealand
Petruzzi, Raffaele, WU
Pijl, Hans, independent consultant
Pistone, Pasquale, University of Salerno
Redman, Lyn, Australian Treasury
Reimer, Ekkehart, University of Heidelberg
Roeleveld, Jennifer, University of Cape Town
Rohatgi, Roy, independent consultant
Russo, Raffaele, OECD
Rust, Alexander, WU
Sasseville, Jacques, United Nations
Schima, Bernhard, European Commission
Schoueri, Luís Eduardo, University of São Paulo
Schön, Wolfgang, Max Planck Institute
Schuch, Josef, WU
Seer, Roman, Ruhr-University of Bochum
Simonek, Madeleine, University of Zurich
Smiley, Stafford, Caplin and Drysdale
Spengel, Christoph, University of Mannheim
Spies, Karoline, WU
Staringer, Claus, Freshfields Bruckhaus Deringer
Sutter, Franz Philipp, Austrian Administrative Supreme Court
Szudoczky, Rita, WU
Terra, Ben, University of Amsterdam
Traversa, Edoardo, Catholic University of Louvain
Van der Enden, Eelco, PwC
Van Herksen, Monique, Simmons & Simmons
Van West, Jean-Philippe, WU
Wilkie, Scott, Blake, Cassels & Graydon LLP
Wiman, Bertil, Uppsala University
Zalasinski, Adam, European Commission
Zolt, Eric, UCLA School of Law

Curriculum

THE UNIVERSITY ACT PROVIDES FOR A TOTAL OF 90 ECTS, DIVIDED INTO SEVERAL BLOCKS OF LECTURES

Principles of selected tax systems (18 credits)
African Tax Systems, Australasian Comparative Taxation, Australian Tax Law, Belgian Tax Law, Brazilian Tax Law, Chinese Tax Law, Comparative Tax Law, German Tax Law, Indian Tax Law, South African Tax Law, Swiss Tax Law, Tax Law of the Netherlands, Tax Law of the Nordic Countries, US Tax Law

Tax treaty law (18 credits)
Australian Tax Treaty Policy, Dual Residence, Exchange of Information, Income from Employment, Non-Discrimination, OECD Developments in the Treaty Area, Principles of Tax Treaty Law, South American Tax Treaty Policy, Special Features of the UN Model Convention, Tax Treaties – Case Studies and Specific Interpretation Issues, Tax Treaties in a Post-BEPS-Era, Tax Treaty Developments: Source versus Residence Principle, Tax Treaty Interpretation, Tax Treaty Negotiation, The Effects of the MLI on Tax Treaties, The Relevance of OECD Documents for the Interpretation of Bilateral Tax Treaties

International tax planning (18 credits)
Conflict Settlement in Tax Treaty Law, Global Trends in VAT/GST, Holding Companies and Tax Planning, Permanent Establishments, Principles of International Tax Planning, Tax Assurance: Managing Tax in a Changing World, Tax Consequences of Mergers in Europe, Tax Planning in Europe, Tax Planning in France, Tax Planning in Japan, Tax Planning in Multinational Companies, Tax Planning in the US, Tax Planning under European Tax Rules, Tax Treaties as Tax Planning Tools in a Post-BEPS-Era

Tax law of the EU (8 credits)
ECJ Case Law, EU and Indirect Taxation, EU and Third Countries, EU State Aid Rules and Taxation, Principles of European Tax Law, Tax Policies in the EU, The EU: Legal and Institutional Framework

Anti-avoidance measures (6 credits)
Comparative Aspects of CFC Rules, Limits to Tax Planning in European Tax law, Preventing Treaty Abuse, Transfer Pricing, US International Anti-Avoidance Rules

International tax policy (4 credits)
Comparative Corporate Tax Polices, Comparative Tax Systems, Tax Policy in an Era of Globalization, Trends in EU Tax Law, WTO and Tax Policy

Supplementary courses (6 credits)
Drafting Legal Opinions, European Corporate Law, International Social Security Law, International Tax English, Trends in Global Taxation

Master thesis topics (12 credits)
Access to Tax Treaty Benefits (Full-time 2020/21)
Concept and Implementation of CFC Legislation (Part-time 2019/21)
Hybrid Entities in Tax Treaty Law (Full-time 2019/20)

"The entire year was a continuous set of interactions and lectures held by the authors of the top tax articles and books one reads before even considering going on a journey such as the one of this LL.M. For me the LL.M. has been one of the most memorable experiences and indeed a transformative one."
Ioana-Felicia Rosca (Romania, Full-time 16/17)
Research Associate/PhD Candidate at WU

Alumni

GRADUATES FROM 66 DIFFERENT COUNTRIES

Albania, Argentina, Australia, Belgium, Brazil, Bulgaria, Canada, Chile, China, Colombia, Cyprus, Czech Republic, Ecuador, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Hungary, India, Indonesia, Italy, Japan, Kazakhstan, Kenya, Latvia, 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, Sweden, Switzerland, Taiwan (ROC), Tanzania, Thailand, the Netherlands, Turkey, Ukraine, United Kingdom, Uruguay, USA, Uzbekistan, Venezuela, Vietnam and Austria.

Alumni Reunion in Vienna

Alumni Reunion in Mumbai

All you need to know about German International Tax Law.


Internationales Steuerrecht iStR

Organ der Deutschen Vereinigung für Internationales Steuerrecht, International Fiscal Association.
In Zusammenarbeit mit der Bundessteuerberaterkammer

Zeitschrift für europäische und internationale Steuer- und Wirtschaftsberatung

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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

Calendar full-time program 2019/20

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

Calendar full-time program 2020/21

	September	October	November	December	January	February	March	April	May	June	
1			*All Saints' Day*		*New Year's Eve*				*National Holiday*		1
2		The EU: Legal and Institutional Framework									2
3		The EU: Legal and Institutional Framework								*Corpus Christi*	3
4				Principles of International Tax Planning		Tax Treaty Developments		*Easter Sunday*			4
5			OECD Documents	Belgian Tax Law		Preventing Treaty Abuse	Holding Companies	*Easter Monday*			5
6			Tax Planning in Europe		*Epiphany*	Preventing Treaty Abuse	Holding Companies		Tax Policy in an Era of Globalization		6
7			Tax Planning in Europe						Comparative Tax Systems		7
8				*Immaculate Conception*				Various course exams	Comparative Tax Systems		8
9		ECJ Case Law						Australian Tax Law			9
10		ECJ Case Law						Australian Tax Law			10
11	International Tax English									Various course exams	11
12	International Tax English			The Effect of the MLI on Tax Treaties						Trends in Global Taxation	12
13			Comparative Tax Law				Comparative Aspects of CFC Rules		*Ascension Day*		13
14			Comparative Tax Law		Master thesis / workshop 1				US Tax Law		14
15					Master thesis / workshop 1				US Tax Law		15
16		Transfer Pricing			OECD Developments			Master thesis / workshop 2			16
17		Transfer Pricing						Master thesis / workshop 2			17
18	Principles of Tax Treaty Law					Various course exams	European Corporate Law			Tax Treaties - Case Studies	18
19	Principles of Tax Treaty Law					Tax Planning in Multinational Companies	Chinese Tax Law			Tax Treaties - Case Studies	19
20			Swiss Tax Law			Tax Planning in Multinational Companies	Chinese Tax Law				20
21			Permanent Establishments		Various course exams						21
22					Tax Treaty Negotiation						22
23		Master thesis / Access to Treaty Benefits			Tax Treaty Negotiation			Income from Employment	*Whit Sunday*		23
24		Master thesis / Access to Treaty Benefits					Tax Policies in the EU (Brussels)	South American Tax Treaty Policy	*Whit Monday*		24
25	Drafting Legal Opinions			*Christmas Day*			Tax Policies in the EU (Brussels)				25
26	Drafting Legal Opinions	*National Holiday*		*Christmas Eve*		Tax Planning under European Tax Rules	Tax Policies in the EU (Brussels)				26
27			Various course exams			Conflict Settlement			Trends in EU Tax Law		27
28			EU State Aid Rules						US Tax Planning		28
29					African Tax Systems				US Tax Planning		29
30					Tax Law of the Nordic Countries			Australian Tax Treaty Policy			30
31		Principles of European Tax Law									31

2019 **Calendar part-time program 2019/21** 2020

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

2020

Calendar part-time program 2019/21

2021

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

Application and Admission

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.

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.

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.

DEADLINES

The deadline for applications for the 2019/2020 full-time program and the 2019/2021 part-time program is February 15, 2019.

The academic director assesses each application by February 28, 2019 and will base his decision on the applicants' 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 March 15, 2019. 50% of the remainder of the program fee (EUR 6,450) must be transferred by May 15, 2019 and 50% (EUR 6,450) by July 15, 2019 at the latest.

Applications for the 2020/2021 full-time program must be submitted by February 15, 2020. A decision on the applications will be made by February 28, 2020. The registration fee must be paid by March 15, 2020 and the remaining program fee must be transferred by May 15, 2020 (EUR 6,450) and July 15, 2020 (EUR 6,450).

ONLINE APPLICATION

The following documents must be submitted online:

- Application form
- Résumé
- University diploma
- Transcript (list of grades)
- Letter of motivation
- 2 letters of recommendation
- Passport style photograph

Furthermore 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 must be accompanied by an official, certified translation into English. Only complete applications – including the requested documents – will be considered.

"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."

Maurizio Di Salvo (Italy, Part-time 11/13)
Of Counsel, Tax lawyer and CPA
Andersen Tax and Legal Italy, Milan

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CJEU - Recent Developments in Direct Taxation 2017
IStR 110
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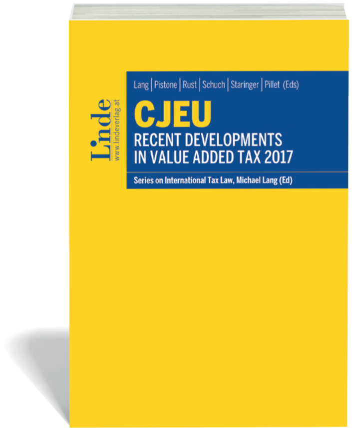
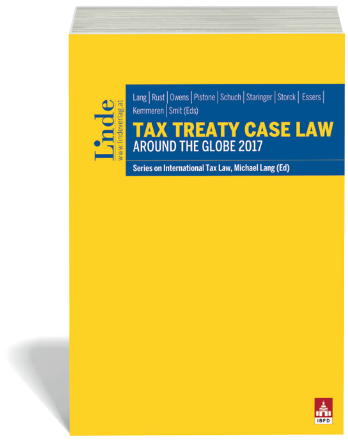


CJEU - Recent Developments in Value Added Tax 2017
IStR 109
2018, ca. 350 pages, pb.
Subsc.-Price EUR 75,20
Single Volume EUR 94,–



Tax Treaty Case Law around the Globe 2017
IStR 108
2018, 440 pages, pb.
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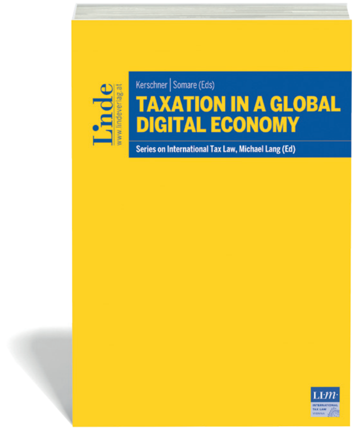

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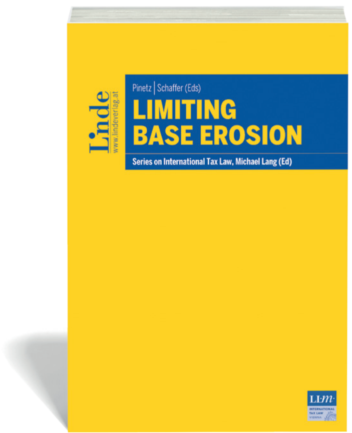

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