Postgraduate Study Program

International Tax Law

2019/2021
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
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WU / Institute for Austrian and International Tax Law
c/o Akademie der Steuerberater und Wirtschaftsprüfer
Schönbrunner Straße 222-228/1/6/3
A-1120 Vienna

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

Program overview

“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, Sodexo group
Baker, Philip, Oxford University
Barkoczy, Stephen, Monash University
Barnes, Peter, Duke University
Benschalom, 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, Riel, University of Pretoria
Garbarino, Carla, Bocconi University, Milan
Garcia Prats, F. Alfredo, University of Valencia
Govind, Srijan, WU
Hoffner, Stephanie, Ohio State University
Helio, Francois, CMS Bureau Francis Lefebvre
Henze, Thomas, German Federal Ministry of Economic Affairs and Energy
Hohenwarter-Mayr, Daniela, WU
Jarouz, Heinz
Jochem, 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
Mladenovic, Aleksandra, WU
Millar, Rebecca, Sydney Law School
Ostwal, T.P., M/S T.P. Ostwal & Associates
Owens, Jeffrey, WU
Peters, Carmel, Inland Revenue New Zealand
Petrucci, Raffaele, WU
Pił, 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, Luis 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, 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, Upsala University
Zalasinski, Adam, European Commission
Zolt, Eric, UCLA School of Law
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 Policies
- 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.
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
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Note: The table is a representation of the calendar part-time program 2019/21.
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**2020 Calendar part-time program 2019/21**

- **September 1:** All Saints' Day, New Year's Eve, National Holiday
- **October 2:** Easter Sunday
- **November 3:** Easter Monday
- **December 4:** Tax Treaty Developments, Preventing Treaty Abuse
- **January 5:** Tax Planning in Europe, Preventing Treaty Abuse, Holding Companies, Tax Policy in an Era of Globalization
- **February 6:** Tax Planning in Europe, Whom Companies
- **March 7:** Epiphany, Comparative Tax Systems
- **April 8:** Immaculate Conception, Comparative Tax Systems
- **May 9:** Iranian New Year, Australian Tax Law
- **June 10:** Various course exams, Comparative Tax Systems
- **July 11:** Various course exams, Various course exams
- **August 12:** Trends in Global Taxation
- **September 13:** Ascension Day
- **October 14:** Various course exams
- **November 15:** Various course exams
- **December 16:** Various course exams
- **January 17:** Various course exams
- **February 18:** Various course exams, European Corporate Law
- **March 19:** Tax Planning in Multinational Companies, Chinese Tax Law
- **April 20:** Tax Planning in Multinational Companies, Chinese Tax Law
- **May 21:** Various course exams
- **June 22:** Various course exams
- **July 23:** Tax Treaty Negotiation, Income from Employment
- **August 24:** Tax Treaty Negotiation, Whit Sunday
- **September 25:** Whit Monday
- **October 26:** Christmas Day
- **November 27:** Christmas Eve
- **December 28:** Trends in EU Tax Law
- **January 29:** Various course exams
- **February 30:** Various course exams
- **March 31:** Trends in EU Tax Law
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
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 „CJEU – 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).
Contact and Information

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