

Postgraduate Study Program

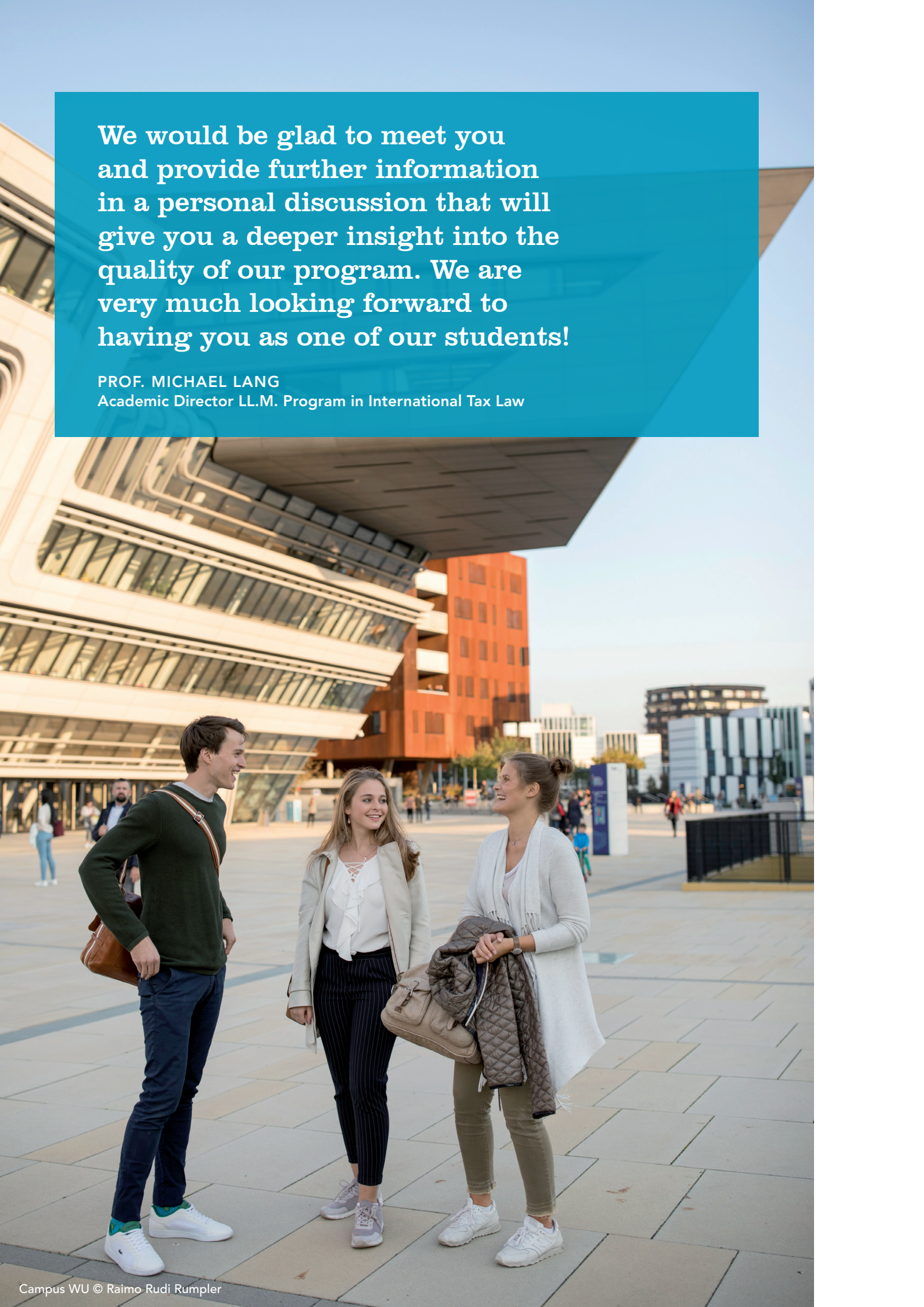
International Tax Law

2021/2023

LI·m·

INTERNATIONAL
TAX LAW
VIENNA



A photograph of three young adults, two women and one man, standing on a paved plaza and talking. They are dressed in casual, modern clothing. In the background, there is a large, modern building with a prominent glass facade and a red brick section. The sky is clear and blue. A blue semi-transparent box is overlaid on the top left of the image, containing white text.

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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“I felt very honored to have my place among international students from all over the world to take part in the most in-depth, up-to-date and comprehensive curriculum of international taxation under the supervision of reputable professors who are well known leaders in each subject. Friendly faculty members, as well as the beauty of the city and the WU campus, contributed to a great atmosphere and supported the motivation to enhance my knowledge in international tax law. There is no doubt that this program prepared me to face new challenges and opportunities in my career, and, as a result, I am ready to take those on.”

Anggi Padoan Ibrahim (Indonesia, Full-Time 19/20)
Manager of Tax Compliance & Litigation Services at
DDTC, Jakarta, Indonesia

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. Georg Kofler, Prof. Michael Lang, Prof. Jeffrey Owens, Prof. Pasquale Pistone, Prof. Robert Risse, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, 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



Prof. Georg Kofler
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 2021 and 2022. 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 2021. A wide range of courses is available for students opting for the full-time programs (2021/2022 or 2022/2023), as well as for part-time students (2021/2023).



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.

"The LL.M. program significantly enriched my professional knowledge. I met colleagues from all over the world and surely the best academics and practitioners. The program covers the most current topics and newest trends in international taxation. The part-time program gives sufficient flexibility for those working and, as it is located in Vienna, it provides for a nice combination of serious studies with various cultural events and touristic attractions. For those wishing to gain a global professional perspective on taxation, this is the best place to be."

Valeria Khmelevskaya (Russia, Part-Time 17/19)
Partner at Brand & Partner and KBK Accounting
Moscow, Head of the Tax Committee

Faculty

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

Avi-Yonah, Reuven, University of Michigan
Baker, Philip, Oxford University
Balco, Tomas, OECD
Barkoczy, Stephen, Monash University
Benshalom, Ilan, Hebrew University
Brooks, Kimberley, Dalhousie University
Bruns, Silke, German Federal Ministry of Finance
Buriak, Svitlana, WU
Butani, Mukesh, BMR Legal
Cicin-Sain, Nevla, WU
Cottani, Giammarco, Ludovici and Partners tax firm
Cui, Wei, University of British Columbia
De Broe, Luc, Katholieke Universiteit Leuven
De Ruiter, Marlies, EY
Dean, Steven, Brooklyn Law School
Dziurdz, Kasper, KPMG, WU
Eisendle, David, Court of Justice of the European Union
Essers, Peter, Tilburg University
Evans, Chris, UNSW Sydney
Franzen, Riël, University of Pretoria
Garbarino, Carlo, Bocconi University
García Prats, F. Alfredo, University of Valencia
Hellio, Francois, CMS Bureau Francis Lefebvre
Hoffer, Stephanie, Ohio State University
Hohenwarter-Mayr, Daniela, Vienna University
Hongler, Peter, University of St. Gallen
Ismer, Roland, Friedrich-Alexander-Universität
Erlangen-Nürnberg
Jirousek, Heinz, WU
Julien, Rita, WU
Kaeser, Christian, Siemens AG, WU
Kana, Liselott, Chile Revenue Agency
Kemmeren, Eric, Tilburg University
Kersting, Christian, Düsseldorf University
Klokar, Martin, WU
Kofler, Georg, WU
Kreuer, Rick, University of Western Australia
Lang, Michael, WU
Lejeune, Ine, retired from PwC
Lennard, Michael, United Nations
Loukota, Helmut, WU
Lyal, Richard, retired from European Commission
Maisto, Guglielmo, Catholic University of Piacenza
Marchgraber, Christoph, KPMG, WU
Marian, Omri, University of California
Masui, Yoshihiro, University of Tokyo
Michielse, Geerten, International Monetary Fund
Millar, Rebecca, Sydney Law School
Moldaschl, Katharina, WU
Mosquera Valderrama, Irma, Leiden University
Oh, Jason, UCLA School of Law
Ostwal, T.P., M/S T.P. Ostwal & Associates
Owens, Jeffrey, WU
Petruzzi, Raffaele, WU
Pijl, Hans, independent consultant
Pirlot, Alice, Oxford University Centre for Business Taxation
Pistone, Pasquale, University of Salerno
Riedl, Mario, WU
Roeleveld, Jennifer, University of Cape Town
Russo, Raffaele, OECD (invited)
Rust, Alexander, WU
Sadiq, Kerrie, Queensland University
Sasseville, Jacques, United Nations
Schima, Bernhard, European Commission
Schmidjell-Dommès, Sabine, Austrian Federal Ministry
of Finance
Schoueri, Luís Eduardo, University of São Paulo
Schuch, Josef, WU
Seer, Roman, Ruhr-University of Bochum
Shaheen, Fadi, Rutgers Law School
Simonek, Madeleine, University of Zurich
Smiley, Stafford, Caplin and Drysdale
Spengel, Christoph, University of Mannheim
Spies, Karoline, WU
Staringer, Claus, Freshfields Bruckhaus Deringer
Streicher, Annika, WU
Sutter, Franz Philipp, Austrian Administrative Supreme
Court
Szudoczky, Rita, WU
Tetlak, Karolina, Warsaw University
Traversa, Edoardo, Catholic University of Louvain
Van der Enden, Eelco, PwC
Wilkie, Scott, Blake, Cassels & Graydon LLP
Wiman, Bertil, Uppsala University
Zalasinski, Adam, European Commission
Zatschler, Carsten, EFTA Surveillance Authority

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 SEVERAL BLOCKS OF LECTURES AND COMPRISES THE FOLLOWING SUBJECTS:

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)

Dual Residence, Exchange of Information, Income from Employment, Non-Discrimination, OECD Developments in International Tax Policy, 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 Treaty Developments: Source versus Residence Principle, Tax Treaty Interpretation, Tax Treaty Negotiation, Taxation of Artists and Athletes, The Effects of the MLI on 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, Transfer Pricing in the US

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, US Tax Policy

Supplementary courses (6 credits)

Drafting Legal Opinions, Environmental Taxation, European Corporate Law, International Tax English, Trends in Global Taxation

Master thesis topics (12 credits)

Justice, Equality and Tax Law (Full-time 2021/22)
Multilateral Cooperation in Tax Law (Part-time 2021/23)
Tax and Technology (Full-time 2022/23)

“The LL.M. program provides top-notch education in international tax law and laid the foundations for my career in this field. Every course is taught by a leading expert on the subject matter and the international environment with people from all over the world made every lecture an enriching experience. The LL.M. program offered me the opportunity to broaden my knowledge, network, build everlasting friendships and, last but not least, live in one of the most beautiful cities in the world.”

Jean-Philippe Van West (Belgium, Full-time 12/13)
Senior Counsel International Tax (PwC Belgium),
Guest professor International and European Tax Law
(Free University Brussels)



Alumni

GRADUATES FROM 70 DIFFERENT COUNTRIES

Albania, Argentina, Australia, Belarus, Belgium, Bolivia, Brazil, Bulgaria, Canada, Chile, China, Colombia, Costa Rica, Croatia, 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.



“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**

All you need to know about German International Tax Law.



3 TEST
ISSUES
FOR FREE

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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Calendar full-time program 2021/22

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Calendar full-time program 2022/23

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

	September	October	November	December	January	February	March	April	May	June	
1		Master thesis / workshop 2	All Saints' Day		New Year's Eve			Chinese Tax Law	National Holiday		1
2						Various course exams	Various course exams				2
3						Taxation of Artists and Athletes	Preventing Treaty Abuse				3
4						German Tax Law	Preventing Treaty Abuse				4
5											5
6					Epiphany						6
7											7
8				Immaculate Conception						Corpus Christi	8
9				Various course exams				Easter Sunday		Various course exams	9
10				Income from Employment				Easter Monday		Trends in Global Taxation	10
11			Swiss Tax Law						Various course exams		11
12			Principles of International Tax Planning						Tax Planning in MNC		12
13									Tax Planning in MNC		13
14		ECJ Case Law						Holding Companies and Tax Planning			14
15		ECJ Case Law						Holding Companies and Tax Planning			15
16							US Tax Policy				16
17						Tax Treaty Developments	Comparative Tax Systems				17
18						South American Tax Treaty Policy	Comparative Tax Systems		Ascension Day		18
19											19
20					Tax Treaty Negotiation						20
21					Tax Treaty Negotiation						21
22											22
23											23
24											24
25			Permanent Establishments	Christmas Day							25
26		National Holiday	European Corporate Law	Boxing Day					US Tax Planning		26
27									US Tax Planning		27
28		Tax Planning in Europe						Australian Tax Law	Whit Sunday		28
29		Tax Planning in Europe						Australian Tax Law	Whit Monday		29
30	Master thesis / workshop 2										30
31							Chinese Tax Law				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 2021/2022 full-time program and the 2021/2023 part-time program is February 15, 2021. The academic director assesses each application by February 28, 2021 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, 2021.

50% of the remainder of the program fee (EUR 6,450) must be transferred by May 15, 2021 and 50% (EUR 6,450) by July 15, 2021 at the latest.

Applications for the 2022/2023 full-time program must be submitted by February 15, 2022. A decision on the applications will be made by February 28, 2022. The registration fee must be paid by March 15, 2022 and the remaining program fee must be transferred by May 15, 2022 (EUR 6,450) and July 15, 2022 (EUR 6,450).

ONLINE APPLICATION

The following documents must be submitted online:

- › Application form (to be filled in online)
- › Résumé
- › University diploma (conferring the academic degree)
- › Transcript (list of grades)
- › Letter of motivation (addressed to Prof. Michael Lang, dated and signed)
- › 2 letters of recommendation (addressed to Prof. Michael Lang, dated and signed)
- › Passport style photograph

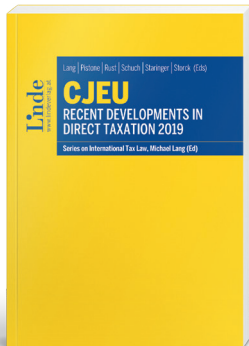
Furthermore it is recommended that applicants provide the results of a TOEFL test or a similar assessment of language skills. Documents not in German or English must be accompanied by an official, certified translation into English. Only complete applications - including the requested documents - will be considered.

“It is always said that studying the LL.M. program of Prof. Lang is one of the best learning experiences in the world for those interested in international taxation. I fully agree. In my case, this is not only because of the high-level academic and practical analysis of international tax law, but also because of its particular importance for both my professional career as a tax attorney and my personal life, as I was able to meet the best tax experts and colleagues to work with and to develop long-standing friendships with. Both academically and personally, studying in this LL.M. program in Vienna was the best decision I could have ever made.”

José Miguel García (Mexico, Full-Time 18/19)
Consultant at WTS Steuerberatungsgesellschaft mbH,
Munich, Germany

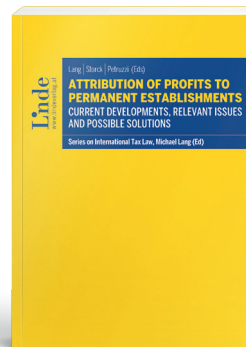


Profound and Up-to-Date Information on International Tax Law



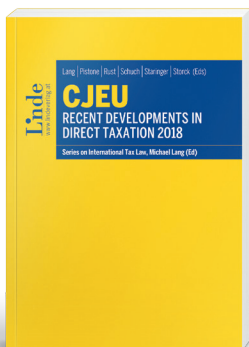
CJEU - Recent Developments in Direct Taxation 2019

Lang/Pistone/Rust/Schuch/
Staringer/Storck (Ed.)
2020, 312 pages, pb.
ISBN 978-3-7073-4234-5
Subsc.-Price € 70,40
Single Volume € 88,-



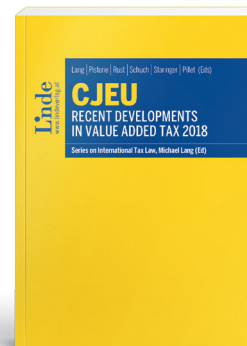
Attribution of Profits to Permanent Establishments

Lang/Storck/Petruzzi (Ed.)
2020, 232 pages, pb.
ISBN 978-3-7073-3313-8
Subsc.-Price € 51,20
Single Volume € 64,-



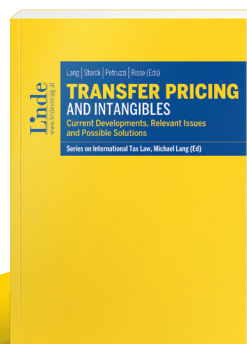
CJEU - Recent Developments in Direct Taxation 2018

Lang/Pistone/Rust/Schuch/
Staringer/Storck (Ed.)
2019, 192 pages, pb.
ISBN 978-3-7073-4121-8
Subsc.-Price € 49,60
Single Volume € 62,-



CJEU - Recent Developments in Value Added Tax 2018

Lang/Pistone/Rust/Schuch/
Staringer/Pillet (Ed.)
2019, 336 pages, pb.
ISBN 978-3-7073-4122-5
Subsc.-Price € 70,40
Single Volume € 88,-



Transfer Pricing and Intangibles

Lang/Storck/Petruzzi/Risse (Ed.)
2019, 176 pages, pb.
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Subsc.-Price € 46,40
Single Volume € 58,-



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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.)

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Contact and Information

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www.wu.ac.at/taxlaw
www.international-tax-law.at

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IMPRINT

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

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Medienpartner

iStR

Linde

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