Postgraduate Study Program
International
Tax Law

2023/2025





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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"This LL.M. Program provides students with the opportunity to study in beautiful buildings with a wealth of literature not only on tax treaties but also the tax laws of a wide range of countries that lends you broad knowledge regarding international tax law and opportunities to analyze the tax laws of your own country in a comparative legal manner. Moreover, Vienna is a beautiful and safe city. The opportunity to spend precious time with classmates and professors from all over the world as well as enjoying music, sports, and parties after studies will be a valuable asset for the future both publicly and privately. The LL.M. Program is the best entrance into the international tax world."

Atsushi Onishi (Japan, Full-time 17/18) Deputy Director of Economic Treaty Division, International Law Bureau, Ministry of Foreign Affairs, Japan

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, Prof. Rita Szudoczky); 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 (until August 31, 2023)



Georg Klenner Managing Director Akademie der Steuerberater und Wirtschaftsprüfer

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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 2023 and 2024. 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 2023. A wide range of courses is available for students opting for the full-time programs (2023/2024 or 2024/2025), as well as for part-time students (2023/2025).

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 has been an exceptional opportunity to expand my professional knowledge of international taxation, to provide a deeper understanding of the current tax issues and to build up the tools to face new challenges every day. The program itself had to face an immense challenge: the global Covid-19 pandemic. Although the time in Vienna was drastically reduced, our entire class was nonetheless even more motivated than before. I am particularly glad to have had the chance to meet such extraordinary classmates, friends, teachers, and all of the staff at WU. It is an experience that I will treasure forever."

Ludovica Ostorero (Italy, Part-time 19/21) Partner at Studio Ostorero, of counsel in FL20 Studio – Torino, Italy

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

Bansal, Rajat, Indian Revenue Service Barnes, Peter, Duke University, New York Barkoczy, Stephen, Monash University

Bendlinger, Valentin, WU Blum, Daniel, Deloitte, WU

Boulogne, Frederik, University of Amsterdam

Brauner, Yariv, University of Florida Levin College of Law

Brooks, Kimberley, Dalhousie University

Bruns, Silke, German Federal Ministry of Finance

Buriak, Svitlana, WU Butani, Mukesh, BMR Legal Cicin-Sain, Nevia, WU

Cottani, Giammarco, Ludovici and Partners tax firm Damberger, Robin, Austrian Federal Ministry of Finance Daurer, Veronika, Austrian Federal Ministry of Finance

De Ruiter, Marlies, EY

Dimitropoulou, Christina, WU

Dziurdz, Kasper, Maastricht University

Eisendle, David, Court of Justice of the European Union

Essers, Peter, Tilburg University Franzsen, Riël, University of Pretoria Garbarino, Carlo, Bocconi University

García Prats, F. Alfredo, University of Valencia Haslehner, Werner, University of Luxembourg Hellio, Francois, CMS Bureau Francis Lefebvre

Hoffer, Stephanie, Ohio State University

Hjorth Baerentzen, Susi, University of Copenhagen

Holzinger, Raphael, Deloitte, WU Hongler, Peter, University of St. Gallen

Ismer, Roland, Friedrich-Alexander-Universität

Erlangen-Nürnberg Jirousek, Heinz, WU

Julien, Rita, New York University School of Law

Kana, Liselott, Chile Revenue Agency Kemmeren, Eric, Tilburg University Kersting, Christian, Düsseldorf University Kim, Young Ran (Christine), Benjamin N. Cardozo

School of Law Knotzer, Christian, WU Kofler, Georg, WU

Krever, Rick, University of Western Australia

Lang, Michael, WU

Lazarov, Ivan, WU

Lyal, Richard, retired from European Commission Maisto, Guglielmo, Catholic University of Piacenza

Marian, Omri, University of California Masui, Yoshihiro, University of Tokyo

Michielse, Geerten, International Monetary Fund

Millar, Rebecca, Sydney Law School

Mosquera Valderrama, Irma, Leiden University Ostwal, T.P., M/S T.P. Ostwal & Associates

Owens, Jeffrey, WU Peterson, John, OECD Petruzzi, Raffaele, WU

Pijl, Hans, independent consultant

Pirlot, Alice, Oxford University Centre for Business Taxation

Pistone, Pasquale, University of Salerno

Risse, Robert, WU

Roeleveld, Jennifer, University of Cape Town

Rust, Alexander, WU

Sadiq, Kerrie, Queensland University Schima, Bernhard, European Commission Schmidjell-Dommes, 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 Spengel, Christoph, University of Mannheim

Spies, Karoline, WU

Staringer, Claus, WU, Freshfields Bruckhaus Deringer

Stern, Richard, EY

Stewart Sandgren, Julienne, WU

Sutter, Franz Philipp, Austrian Supreme Administrative Court

Szudoczky, Rita, WU

Tetlak, Karolina, Warsaw University

Traversa, Edoardo, Catholic University of Louvain

Van West, Jean-Philippe, PwC Walpole, Michael, UNSW Sydney Wiman, Bertil, Uppsala University Zalasinski, Adam, European Commission Zhu, Yansheng, Xiamen University

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, 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, The Impact of the European Union on Member States' Domestic Tax Law, U.S. 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)

Communicating Tax Planning, Conflict Settlement in Tax Treaty Law, Global Trends in VAT/GST, Holding Companies and Tax Planning, Permanent Establishments, Principles of International Tax Planning, 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 U.S., Tax Planning under European Tax Rules, Tax Treaties as Tax Planning Tools in a Post-BEPS-Era, Transfer Pricing in the U.S.

"I can fully recommend the LL.M. in international tax law at WU as it is an ambitious globally renowned program. During this year, I have been exposed to a plethora of innovative ideas, concepts, and interesting people. One of the most significant advantages is having the opportunity to learn from professors who are undeniable experts in their respective fields. The talented group of students and the stunning city made the all-around experience top-notch that will leave a life-long impression."

Ward Sandra (Belgium, Full-time 21/22) Associate Corporate Tax (Global Tax), PwC Brussels

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, Pillar 1: Value Creation and Taxation, Transfer Pricing, U.S. International Anti-Avoidance Rules

International tax policy (4 credits)

Comparative Corporate Tax Polices, Comparative Tax Systems, Justice, Equality and Tax Law, Tax and Technology, Trends in EU Tax Law

Supplementary courses (6 credits)

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

Master thesis topics (12 credits)

GloBE / Pillar 2 (Full-time 2023/24)
Anti-Abuse-Provisions in International Tax Law and their Interactions (Part-time 2023/25)
Environmental Taxation (Full-time 2024/25)



Alumni

GRADUATES FROM 74 DIFFERENT COUNTRIES

Albania, Argentina, Australia, Azerbaijan, Belarus, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Canada, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Ecuador, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Guatemala, Hungary, India, Indonesia, Italy, Japan, Kazakhstan, Kenya, Kuwait, Latvia, Lithuania, Malta, Malaysia, Mexico, Moldova, Morocco, New Zealand, North Macedonia, 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.



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about German International Tax Law.



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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 2023/24

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Calendar full-time program 2024/25

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June						Various course exams	Trends in Global Taxation	Whit Sunday	Whit Monday				Tax Treaties - Case Studies	Tax Treaties - Case Studies					Corpus Christi												
May	National Holiday	Master thesis / workshop 2	Master thesis / workshop 2					Swiss Tax Law	Tax Treaty Negotiation	Tax Treaty Negotiation						Transfer Pricing in the U.S.	Transfer Pricing in the U.S.												Ascension Day		
April			Comparative Aspects of CFC Rules	Comparative Tax Law	Comparative Tax Law					German Tax Law	Tax Planning in MNC	Tax Planning in MNC								Easter Sunday	Easter Monday			Various course exams	Pillar 1: Value Creation and Taxation	Pillar 1: Value Creation and Taxation					
March	Australian Tax Law							African Tax Systems						Chinese Tax Law	Chinese Tax Law				Tax Policies in the EU (Brussels)	Tax Policies in the EU (Brussels)	Tax Policies in the EU (Brussels)							Holding Companies and Tax Planning	Holding Companies and Tax Planning		
February													Permanent Establishments	Comparative Tax Systems	Comparative Tax Systems							OECD Developments in International Tax Policy					Various course exams	Australian Tax Law			
January	New Year's Eve					Epiphany			Tax Law of the Nordic Countries	Master thesis / workshop 1	Master thesis / workshop 1						U.S. Tax Law	U.S. Tax Law					Various course exams	Taxation of Artists and Athletes	European Corporate Law						
December					Various course exams	Tax Treaty Developments	Income from Employment	Immaculate Conception					The Effects of the MLI on Tax Treaties	Tax Planning under European Tax Rules											Christmas Day	Boxing Day					
November	Tax Planning in Europe	Tax Planning in Europe						Drafting Legal Opinions	Drafting Legal Opinions						Transfer Pricing	Transfer Pricing					Tax and Technology	Tax and Technology	Principles of International Tax Planning						Non-Discrimination	Conflict Settlement in Tax Treaty Law	
October			ECJ Case Law	ECJ Case Law	South American Tax Teaty Policy						Principles of European Tax Law	EU State Aid Rules and Taxation						Master thesis / Introductory lecture	Master thesis / Introductory lecture							National Holiday					
September													International Tax English	International Tax English						Principles of Tax Treaty Law	Principles of Tax Treaty Law						The EU: Legal and Institutional Framework	The EU: Legal and Institutional Framework			
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Limits to Tax Planning

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Principles of International Tax Planning								22
	Va	Various course exams						23
	Ta	Taxation of Artists and Athletes			Various course exams			24
	Christmas Day Eu	European Corporate Law			Pillar 1: Value Creation and Taxation			25
	Boxing Day				Pillar 1: Value Creation and Taxation			26
			Various course exams					27
			Australian Tax Law	Holding Companies and Tax Planning				28
				Holding Companies and Tax Planning		Ascension Day		29
								30
								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 15,900 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. There is also no refund of the program fee for applicants who withdraw from the program after it officially begins.

DEADLINES

The deadline for applications for the 2023/2024 full-time program and the 2023/2025 part-time program is February 15, 2023.

The academic director assesses each application by February 28, 2023 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, 2023. 50% of the remainder of the program fee (EUR 7,450) must be transferred by May 15, 2023 and 50% (EUR 7,450) by July 15, 2023 at the latest.

Applications for the 2024/2025 full-time program must be submitted by February 15, 2024. A decision on the applications will be made by February 28, 2024. The registration fee must be paid by March 15, 2024 and the remaining program fee must be transferred by May 15, 2024 (EUR 7,450) and July 15, 2024 (EUR 7,450).

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.

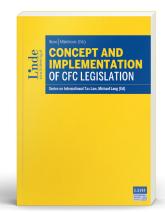


"The WU LL.M. Program reunites all desired features for international students: academic excellence; diversity of knowledge, expertise, and cultures; living in an amazing country; etc. Its reputation guarantees a constant updating in international tax law and attendance at a variety of academic events that improve the knowledge of the students even more. However, Vienna not only offers an intense academic year but also the opportunity to expand your vision by experiencing Austria's cultural center and its impressive monuments such as Stephansdom or Schönbrunn Palace. At the end of the program, all students will have learned not only tax law but also an international perspective for conducting their professional activities in this highly globalized world with many new friends who transform you into a better professional and person."

Martin Nombera (Peru, Full-time 19/20) Associate to BDO Peru

Linde

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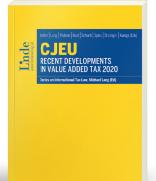


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Am Punkt.

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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