

Vienna LL.M. News



Prof. Michael Lang



Graduation 2019



Dr. Jürgen Reiner



... my graduation in 2000

20 YEARS HAVE PASSED SO QUICKLY

The last twenty years have passed so quickly. I still remember when we sat together and developed our first ideas about an LL.M. program in International Tax Law. With the help of the Akademie der Steuerberater und Wirtschaftsprüfer, our longstanding cooperation partners, we could make this dream of our Institute come true. So I am most grateful to Gerhard Stangl and Barbara Ender-Rochowansky for this excellent cooperation and friendship. I also have to thank many colleagues in the global academic community who immediately accepted our invitation to teach in our program. Without the contributions of all these world class scholars the whole project would never have become a success. In the meantime, I also have to thank our more than 700 alumni of this program, who continued their careers in very different parts of the world. They spread the word about this initiative, help us to attract talented candidates and enhance our reputation by being extremely successful in practice and very often in academia as well. For our Institute the LL.M. program has become very important: students from all over the world contribute to our internationality and have contributed through their master theses and many other academic papers to our research output.

Prof. Dr. Michael Lang
Vice-Rector of WU, Academic Director of
the LL.M. Program in International Tax Law of WU

A FLAGSHIP OF THE AUSTRIAN TAX PROFESSION

This story of success started more than 20 years back, when Prof. Michal Lang and Prof. Wolfgang Gassner had the idea to establish a postgraduate program in International Tax Law. At that point in time the importance of international taxation had increased and Austria played an active part for many developments in that area. It was easy to convince WU of the project and also to find the right partner to organize the program, the Akademie der Steuerberater und Wirtschaftsprüfer. This combination – the brilliant academic management coupled with the expertly administered organization of the program – is the secret of its success. The figures speak for themselves: as of Fall 2019, 757 students from 67 different countries have successfully finished the LL.M. program. The faculty reads like the Who-is-who of international tax law. The highlight is the annual book that compiles all master theses of the LL.M. group and that comprehensively analyzes a topical issue of international taxation from various different angles. This is valuable not only in terms of the academic excellence of the contributions but also as a lasting experience for the students, since it offers the opportunity for them to become authors and to take part in a fruitful teamwork project. The LL.M. program has become an important milestone for many graduates, both for their academic and social life. Congratulations and thank you very much for this flagship of the Austrian tax profession.

Dr. Jürgen Reiner, LL.M.
Chairman of the supervisory board of the
Akademie der Steuerberater und Wirtschaftsprüfer

Klaus Vogel Lectures



1st Klaus Vogel lecture in 2007



Prof. Klaus Vogel

KLAUS VOGEL (1930-2007)

This Lecture was established in 2007 as a reflection of Prof. Vogel's excellent reputation worldwide as an international tax law expert. Moreover he was instrumental in developing the Vienna LL.M. Program. The Lecture takes place every year and is open to current students, graduates of this program and tax experts from all around the world.

2007



LEIF MUTÉN

European Tax Law, quo vadis?

2008



JACQUES SASSEVILLE

Tax Treaties and Schrödinger's cat

2009



BRIAN ARNOLD

The Interpretation of Tax Treaties: Myth and Reality

2010



PHILIP BAKER

Is Ownership Always Beneficial?

2011



JOHN F. AVERY JONES

Avoiding Double Taxation: Credit versus Exemption Method

2012



EKKEHART REIMER

The relevance of Art. 7 OECD MC for the definition of "permanent establishment"

2013



PETER ESSERS

International Tax Justice between Machiavelli and Habermas

2014



WOLFGANG SCHÖN

Neutrality and Territoriality – Competing or Converging Concepts of European Tax Law

2015



LUIS SCHOUERI

Arm's Length beyond the Guidelines of the OECD

2016



DAVID ROSENBLOOM

O Brave New World: The Looming Rethink of International Taxation in the United States

2017



STEPHEN SHAY

Balancing Competition and Coordination in International Taxation

2018



MICHAEL DEVEREUX

Should we use Value Creation or Destination as a Basis for Taxing Digital Business?

2019



YARIV BRAUNER

The True Nature of Tax Treaties

PLEASE SAVE THE DATE!

The next Klaus Vogel Lecture is scheduled on September 11, 2020.

Publications 1999–2019

Students not only attend a vast number of courses, for which they prepare papers and case studies, and sit numerous examinations, but they also write a master thesis. The program is structured so that all the master theses in one particular year discuss various aspects of the same general topic. Students are encouraged to discuss their ideas with each other and also learn how to tackle and solve complex issues using a structured approach. The volumes that are already available bear witness to this.



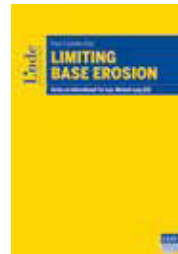
Part-time 17/19



Full-time 18/19



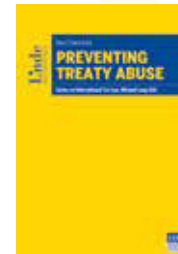
Full-time 17/18



Part-time 15/17



Full-time 16/17



Full-time 15/16



Part-time 13/15



Full-time 14/15



Full-time 13/14



Part-time 11/13



Full-time 12/13



Full-time 11/12



Part-time 09/11



Full-time 10/11



Full-time 09/10



Anniversary edition 2009



Part-time 07/09



Full-time 08/09



Full-time 07/08



Part-time 05/07



Full-time 06/07



Full-time 05/06



Part-time 03/05



Full-time 04/05



Full-time 03/04



Part-time 01/03



Full-time 02/03



Full-time 01/02



Part-time 99/01



Full-time 00/01



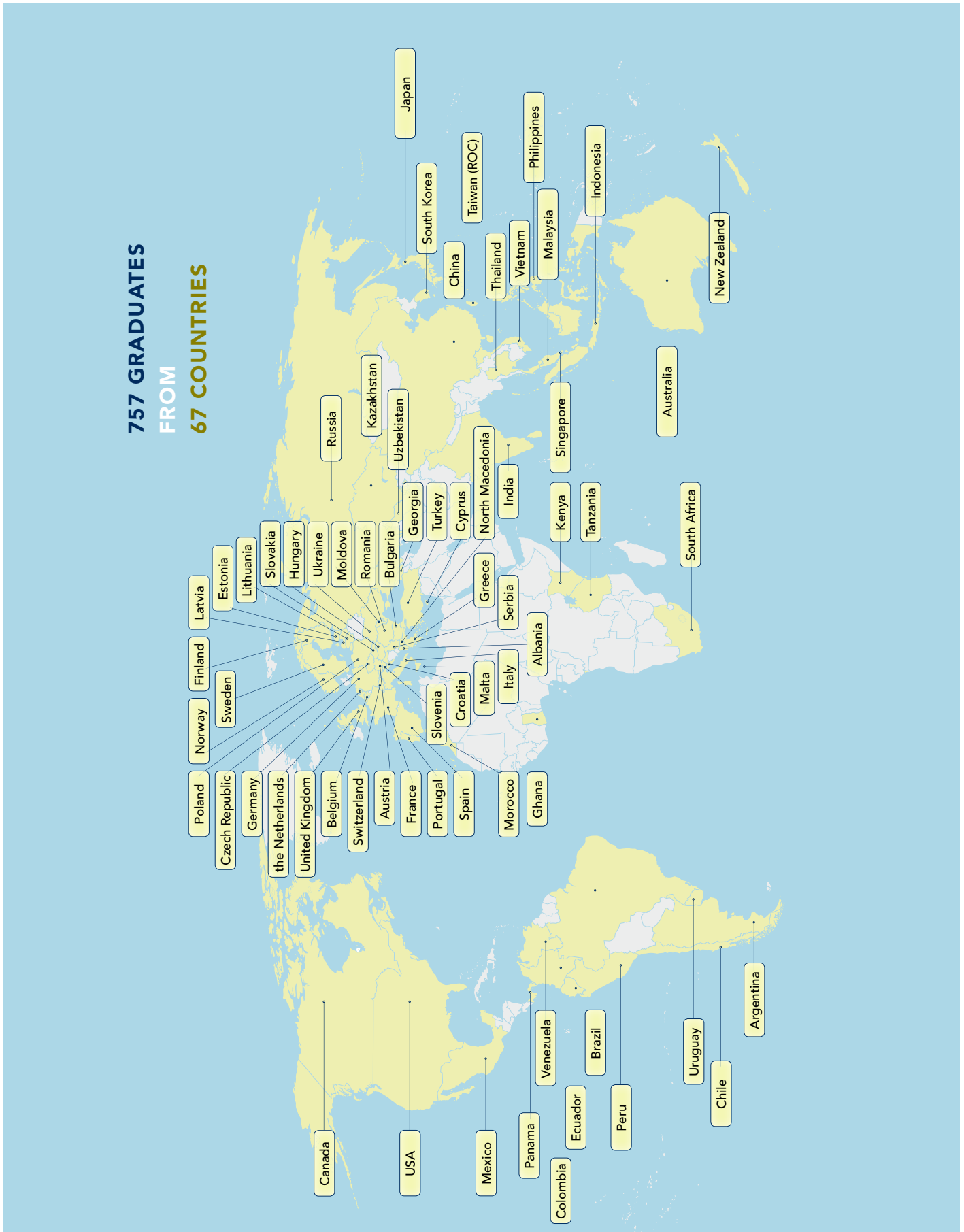
Full-time 99/00

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The LL.M. Family

757 GRADUATES
FROM
67 COUNTRIES



LL.M. Stories

A DREAM OF A MIGRATING BIRD AND A TAX PROFESSIONAL



Ranjith Pathiyil

Generally, the minimum requirements of a migrating bird would be [a] the weather conditions, [b] the abundance of food and [c] the local topography which in turn leads to some places having a knack for attracting migrating birds. Similarly, minimum requirements of a tax professional prior to choosing an international tax program would be [a] the credentials of the University, [b] the scope of subjects included and [c]

the faculty involved and the curriculum. The Vienna LL.M. program has the knack of attracting tax professionals from around the world. A tax professional would get the wings attached to her or his dream by pursuing an international tax program with WU. I am one of the tax professionals who had the dreams of pursuing an international career specializing in taxation and the LL.M. program has led me towards achieving the wings to fly high and explore the international tax topography.

Ranjith Pathiyil, India



WORKED IN CHINA, VIETNAM, AUSTRALIA AND BELGIUM



Andrea Lee

The Vienna LL.M. program was a great experience and I honestly cannot believe it has been almost 20 years! A few years after the graduation, I left the Czech Republic and I have not lived there ever since. I worked in China, Vietnam, Australia and Belgium and, in 2011, I returned to Vienna to join Deloitte as the Director in the area of transfer pricing. Five years ago, I left the consulting

industry and joined Erste Group as the Head of transfer pricing. Since then, I have had two promotions, assuming responsibility for International Taxes and later as Head of Group Cost, Project Controlling and Transfer Pricing. It has been an amazing learning journey and a challenge. In my career I still come across my colleagues from the LL.M. program and it is always a joy to remember the good old times and share each other's life journeys.

Andrea Lee, Czech Republic



A LEADING PRACTITIONER



Tian Xu

After finishing the LL.M. program, I joined a Zurich-headquartered Swiss law firm with offices in China and had the opportunity to work for a large number of European and North American clients spanning a broad spectrum of industry sectors. In 2009, some colleagues and I decided to embrace a new challenge, i.e. to open a law firm that, with its presence in Shanghai, Taipei and Hong Kong, could support international clients with business in the Greater China Area.

Since then I have been heading our firm's office in Shanghai and, luckily, have been recognized by Chambers & Partners and Asia Law as a leading practitioner for the past six consecutive years. Back then, as a student wandering through the streets of Vienna, I never dreamt of one day being a lawyer representing Lufthansa, Lindt & Sprüngli or Breitling. In hindsight I am convinced that our LL.M. program laid a solid foundation for this international career. Happy 20th Anniversary to our LL.M. program and best wishes to Vienna, where I will always enjoy visiting. Cheers!

Tian Xu, China



Beyond Tax Law

Alumni Reunion Brno / CZ



Alumni Reunion Mumbai

Alumni Reunion Hong Kong



After the excursion to Brussels



The traditional soccer match



The traditional WU ball



After the soccer match



Alumni Reunion in Vienna



Skiing in Austria

