



The Institute for Austrian and International Tax Law organizes the "CEE Vienna International Tax Law SUMMER SCHOOL" for full-time students from the CEE area at the WU (Vienna University of Economics and Business).

This program comprises a week of intensive work on scientific topics, provided by professors and experienced research associates, covering the practice of double tax treaties and European tax law. The English program is directed at full-time students from Central Eastern European (CEE) countries, who have knowledge of the national laws of their home countries and are interested in practicing tax law after finalizing their studies. The main target group is students who are already well advanced in their studies and close to graduation or who are pursuing PhD studies. The program is limited to approximately 30 students in order to ensure high quality. Renowned partners from the business community support the program.

Full-time students from the Central Eastern European (CEE) area are invited to apply for the program - by April 30, 2018 at the latest. The participation fee amounts to EUR 2000, full-time students and students employed as teaching and/or research assistants at university may apply for a "waiver". A subsidy for travel expenses may be granted upon request. Participants are asked for a non-reimbursable handling charge of EUR 50. Please find further details on the application process, waiver procedure and recommendations for hotels at www.wu.ac.at/taxlaw.

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Institute for Austrian and International Tax Law **Vienna**



CEE Vienna International Tax Law SUMMER SCHOOL 2018

July 16 - July 20, 2018



sponsored by:



PROGRAMME

MONDAY, JULY 16, 2018

INTRODUCTION TO TAX TREATY LAW

- 09:00-10:30** *Michael Lang / Elena Wallisch*
Structure of double tax treaties – the application in practice; interaction of domestic law and treaty law; importance of regulations in terms of the scope of the convention with regard to the persons covered and the taxes covered, distributive rules and methods for elimination of double taxation
- 11:00-12:30** *Michael Lang / Clement Migai*
Interpretation and application of double tax treaties; rule of interpretation of Art. 3 para. 2 OECD Model Convention; relevance of the OECD Model Commentary and its modifications in practice

TAX TREATY ENTITLEMENT, ABUSE OF TAX TREATIES – WHERE ARE THE LIMITS? SCOPE OF THE TAX TREATIES

- 14:00-15:30** *Claus Staringer / Elisabeth Pamperl*
Limitation of tax avoidance by means of double tax treaties; anti-abuse and substance-over-form-concepts; limitation on benefits clauses; abuse in treaty law; treaty shopping; rule shopping; directive shopping
- 16:00-17:30** *David Orzechowski / Selina Siller*
The scope of the convention with regard to the persons covered, residence of individuals and companies; dual residence; the effect of tie-breaker regulations; dual resident companies as a tax planning tool; taxes covered (Art. 2 OECD Model Convention), individual and corporate income tax, net wealth taxes, exit taxes, social security contributions

TUESDAY, JULY 17, 2018

TAX TREATIES: BUSINESS PROFITS, TRANSFER PRICING

- 09:00-10:30** *Judith Herdin-Winter*
Distributive rules relevant for companies (Art. 7 OECD Model Convention), independent personal services (formerly Art. 14 OECD Model Convention) and shipping, inland waterways transport and air transport (Art. 8 OECD Model Convention); allocation of the right of taxation; the concept of permanent establishment (Art. 5 OECD Model Convention)
- 11:00-12:30** *Josef Schuch / Raffaele Petrucci*
Allocation of profits between head office and permanent establishments (Art. 7 para. 2 OECD Model Convention); dealings between head office and permanent establishments; the OECD separate entity approach; associated companies (Art. 9 OECD Model Convention); transfer pricing issues; adjustments of intercompany pricing; secondary adjustments; documentation requirements

TAX TREATIES: INTEREST, DIVIDENDS AND ROYALTIES IN TAX TREATY LAW, EMPLOYEES, ENTERTAINERS AND SPORTSPERSONS IN TAX TREATY LAW

- 14:00-15:30** *Benedikt Hörtenhuber / Andreas Langer*
The term "dividends"; income from shares falling under the participation exemption; interest; government bonds; costs of debt financing; withholding tax; royalties; cross-border software-planning; leasing-transactions
- 16:00-17:30** *Theresa Tanzer / Marlies Ursprung-Steindl*
Income from dependent work; frontier workers; 183-days-rule; public service; pensions; severance payments; entertainers and sportspersons and tax treaties; "look-through-approach"

WEDNESDAY, JULY 18, 2018

TAX TREATIES: CAPITAL GAINS; INHERITANCE TAX; PROTECTION AGAINST DISCRIMINATION IN DOUBLE TAX TREATIES; EXCHANGE OF INFORMATION AND LEGAL PROTECTION IN TREATY LAW

- 09:00-10:30** *Alexandra Miladinovic / Lisa Maria Ramharter*
Capital gains and tax treaties; the scope of the convention on inheritance tax with regard to the persons covered and the taxes covered; distributive rules; liabilities in inheritance tax treaty law; methods for elimination of double taxation in the field of inheritance and gift tax law
- 11:00-12:30** *Judith Herdin-Winter*
Tax planning by means of non-discrimination clauses; exchange of information according to Art. 26 OECD Model Convention; small and big provision; protection of secrets; obligations to cooperate; banking secrecy; mutual agreement procedure; other possibilities of legal protection in the case of double taxation

TAX TREATIES: METHODS TO AVOID DOUBLE TAXATION: EXEMPTION AND CREDIT

- 14:00-15:30** *Marion Stiašny*
Exemption method; exemption with progression
- 16:00-17:30** *Ina Kerschner*
Credit method; maximum credit

THURSDAY, JULY 19, 2018

EUROPEAN TAX LAW: FUNDAMENTAL FREEDOMS

- 09:00-10:30** *Karoline Spies*
Fundamental Freedoms: case law of the European Court of Justice – recent developments – part I
- 11:00-12:30** *Eline Huisman*
Fundamental Freedoms: case law of the European Court of Justice – recent developments – part II

EUROPEAN TAX LAW: STATE AID PROVISIONS AND ANTI TAX AVOIDANCE DIRECTIVE

- 14:00-15:30** *Markus Seiler / Sebastian Pfeiffer*
State aid provision and its relevance for direct taxation
- 16:00-17:30** *Sriram Govind / Stephanie Zolles*
Anti tax avoidance directive; interest limitation rule, exit taxation, general anti-abuse rule and CFC-rule

FRIDAY, JULY 20, 2018

EUROPEAN TAX LAW: DIRECTIVES ON MUTUAL ASSISTANCE AND ARBITRATION, COMPARISON WITH TAX TREATY

- 09:00-10:30** *Viktoria Wöhrer*
Administrative Cooperation Directive
- 11:00-12:30** *Laura Turcan*
Arbitration Directive; EC Arbitration Convention, Comparison to tax treaty arbitration

EUROPEAN TAX LAW: PARENT SUBSIDIARY, INTEREST AND ROYALTIES AND MERGER DIRECTIVE

- 14:00-15:00** *Jean-Philippe Van West*
Parent subsidiary directive
- 15:30-16:30** *Dimitar Hristov*
Interest and royalties directive
- 16:30-17:30** *Daniela Hohenwarter-Mayr / Matthias Hofstätter*
Merger directive

