



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



CEE Vienna International Tax Law SUMMER SCHOOL 2024

July 15 - July 19, 2024



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PROGRAM

MONDAY, JULY 15, 2024

INTRODUCTION TO TAX TREATY LAW

09:00-10:30 *Michael Lang / Valentina Emanuele*

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 / Gustavo Weiss de Resende*

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 *Michael Hubmann / Thomas Frenkenberger*

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 *Selina Siller / Annika Streicher*

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 16, 2024

TAX TREATIES: BUSINESS PROFITS, TRANSFER PRICING

09:00-10:30 *Abhishek Padwalkar / Siddhesh Rao*

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 *Marcelo Moura*

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 *Alexander Rust*

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 *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 17, 2024

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 *Andreas Ullmann/ Kilian Posch*

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 *Valentin Bendlinger*

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 Stiastry*

Exemption method; exemption with progression

16:00-17:30 *Marion Stiastry*

Credit method; maximum credit

THURSDAY, JULY 18, 2024

EUROPEAN TAX LAW: FUNDAMENTAL FREEDOMS AND PILLAR II Directive

09:00-10:30 *Valentina Emanuele / Eline Huisman*

Fundamental Freedoms: case law of the European Court of Justice – recent developments

11:00-12:30 *Franz Wallig*

Pillar II Directive

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

14:00-15:30 *Oleksandr Nesterov-Surmenko/ Timoleon Christodoulopoulos*

State aid provision and its relevance for direct taxation

16:00-17:30 *Stephanie Zolles*

Anti tax avoidance directive; interest limitation rule, exit taxation, general anti-abuse rule and CFC-rule

FRIDAY, JULY 19, 2024

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

09:00-10:30 *Katharina Moldaschl / Martin Klokár*

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 *Alexander Rust*

Parent subsidiary directive

15:30-16:30 *Dimitar Hristov*

Interest and royalties directive

16:30-17:30 *Matthias Hofstätter / Theres Neumüller*

Merger directive





The Institute for Austrian and International Tax Law organizes the "CEE Vienna International Tax Law SUMMER SCHOOL" for full-time students from the Central Eastern European (CEE) area to be held at 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 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 25 to 30 students in order to ensure high quality. Renowned partners from the business community support the program.

Students are invited to apply for the program by April 30, 2024. The participation fee amounts to EUR 2,000.-. Full-time students as well as students employed as university teaching and/or research assistants may apply for a "waiver" of the participation fee. 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 and the waiver procedure at www.wu.ac.at/en/taxlaw.

ACADEMIC DIRECTORS

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