

Early booking bonus

The Institute for Austrian and International Tax Law  
at WU Vienna

# The Practice of Double Tax Treaties in Case Studies – Senior level course

A three-day course for very experienced tax practitioners  
June 27–29, 2024

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# PROGRAM

## Thursday, June 27

### Recent case law in different countries: interpretation and application of tax treaties

- 09.00 – 10.35 Recent case law on interpretation of tax treaties, relation between domestic law and tax treaty law, art. 3 para. 2 OECD model convention (**Borns, Lang**)
- 10.55 – 12.30 Recent case law on the role of the OECD model convention and the OECD commentaries in the interpretation of tax treaties (**Dziwiński**)

### Recent case law in different countries: treaty entitlement and treaty abuse

- 14.00 – 15.35 Recent case law on tax treaty entitlement (**Padwalkar**)
- 15.55 – 17.30 Recent case law on the abuse of tax treaties (**Romstorfer**)

## Friday, June 28

### Recent case law in different countries: allocation rules

- 09.00 – 10.35 Recent case law on allocation rules – employment income, artists and sportsmen (**Klokar**)
- 10.55 – 12.30 Recent case law on allocation rules – business profits, dealing at arm's length, permanent establishments, dividends, interest and royalties (**Weiss-Turcan**)

### Recent case law in different countries: methods to avoid double taxation and non-discrimination

- 14.00 – 15.35 Recent case law on the methods to avoid double taxation (**Rao, Romstorfer**)
- 15.55 – 17.30 Recent case law on non-discrimination (**Hofstätter**)

Saturday, June 29

**Recent OECD developments**

- 09.00 – 10.35 The BEPS project of the OECD (**Jirousek**)
- 10.55 – 12.30 The BEPS update of the OECD Model Convention (**Jirousek**)
- 14.00 – 15.35 Recent OECD reports and discussion drafts (**Weiss-Turcan**)
- 15.55 – 17.30 Recent OECD developments in the area of transfer pricing (**Weiss-Turcan**)

## Chairmen

Prof. Georg **Kofler**, Prof. Michael **Lang**, Prof. Alexander **Rust**, Prof. Josef **Schuch**, Prof. Karoline **Spies**, Prof. Claus **Staringer**, Prof. Rita **Szudoczky**

## Speakers

Rainer **Borns** (WU Vienna), Karol **Dziwiński** (Siemens Energy), Matthias **Hofstätter** (LeitnerLeitner, Vienna), Heinz **Jirousek** (WU Vienna), Martin **Klokar** (KLOKAR & PARTNER), Michael **Lang** (WU Vienna), Abhishek **Padwalkar** (WU Vienna), Siddhesh **Rao** (WU Vienna), Jürgen **Romstorfer** (WU Vienna), Laura **Weiss-Turcan** (Federal Ministry of Finance Vienna)

## Organization

### Fee

EUR 1,250 excl. 20% VAT, including course materials, coffee breaks and lunch  
Early booking bonus: 10% when booking before April 22, 2024

### Venue, contact details

Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen GmbH  
QBC 2a, Am Belvedere 10  
1100 Vienna, Austria

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Phone: +43-1-815 08 50-15, [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at)  
<http://www.akademie-sw.at>, [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

## Registration

Please send to [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at)

Name/s: .....

Company: .....

VAT no: .....

Address: .....

ZIP code, city: .....

Country: .....

E-mail: .....