

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 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 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 CEE area are invited to apply for the program - by April 30, 2022 at the latest. The participation fee amounts to EUR 2000, full-time students and students employed as university teaching and/or research assistants may apply for a "fee 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 2022

July 11 - July 15, 2022



sponsored by:



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SIEMENS



PROGRAM

MONDAY, JULY 11, 2022

INTRODUCTION TO TAX TREATY LAW

09:00-10:30 Michael Lang / Alexandra Miladinovic 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 / Martha Caziero 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

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

modifications in practice

14:00-15:30 Claus Staringer / Svitlana Buriak 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 12, 2022

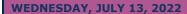
TAX TREATIES: BUSINESS PROFITS, TRANSFER PRICING

Vera Hellebrandt / Siddhesh Rao 09:00-10:30 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 / Dorottya Kovacs 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 Ivan Lazarov The term "dividends"; income from shares falling under the participation exemption; interest; government bonds; costs of debt financing; withholding tax; royalties; crossborder 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"



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 / Andreas Ullmann 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 Stiastny
	Exemption method; exemption with progression
16:00-17:30	Ina Kerschner
	Credit method; maximum credit

THURSDAY, JULY 14, 2022

EUROPEAN TAX LAW: FUNDAMENTAL FREEDOMS

09:00-10:30	<i>Francois Barreau</i> Fundamental Freedoms: developments – part I	case	law	of	the	European	Court	of	Justice	-	recent
11:00-12:30	Eline Huisman Fundamental Freedoms: developments – part II	case	law	of	the	European	Court	of	Justice	-	recent

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

FRIDAY, JULY 15, 2022

DIRECTIVE

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

09:00-10:30	Katharina Moldaschl / Martin Klokar
	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 ROYALITIES AND MERGER

14:00-15:00	Christina Dimitropoulou
	Parent subsidiary directive
15:30-16:30	Dimitar Hristov
	Interest and royalties directive
16:30-17:30	Matthias Hofstätter / Theres Neumüller
	Merger directive



