



XIAMEN UNIVERSITY TAX SUMMER SCHOOL SPECIAL ISSUES ON TAX TREATY LAW (20/07 – 24/07/2015)

SPEAKERS:

Ass. Prof. Dr. Rita Szudoczky: Post-Doctoral Research Associate, Institute for Austrian and International Tax Law at WU

Mag. Jasmin Kollmann: Research and Teaching Associate, Institute for Austrian and International Tax Law at WU.

Alessandro Roncarati, LL.M.: Research Associate, Institute for Austrian and International Tax Law; PhD-Student in the DIBT Program (Doctoral Program in International Business Taxation); both at WU.

Laura Turcan, LL.M. (WU): Research and Teaching Associate, Institute for Austrian and International Tax Law at WU.

PROGRAM:

Monday 20/07/2015

09:00-10:30 INTRODUCTION TO TAX TREATY LAW (*Rita Szudoczky*)

Structure of Double Tax Treaties: Definitions, Distributive Rules and Methods for Elimination of Double Taxation, Interaction of Domestic Law and Treaty Law, OECD and UN Model Convention

11:00-12:30 CASE STUDIES ON INTERPRETATION OF TAX TREATIES (*Alessandro Roncarati*)

Concept of Interpretation, Interpretation of International Treaties, Interpretation of Tax Treaties, Role of OECD/UN Model Convention and their Commentaries, DTCs in relation to Domestic Law

14:00-15:30 CASE STUDIES ON QUALIFICATION AND ALLOCATION CONFLICTS (*Alessandro Roncarati*)

Qualification and Allocation Conflicts, Partnership Report, BEPS Proposal on Art 1 Para 2 – Discussion through Case Studies

16:00-17:30 CASE LAW ON SCOPE AND PRACTICAL APPLICATION OF TAX TREATIES (*Jasmin Kollmann*)

Discussing Selected Case Law

Tuesday 21/07/2015

09:00-10:30 CASE STUDIES ON PERMANENT ESTABLISHMENTS (*Alessandro Roncarati*)

Definition of PE (Art. 5 OECD Model Convention/UN Model), Physical PE, Construction PE, Agency PE and Service PE – Discussion through Case Studies

11:00-12:30 CASE STUDIES ON BUSINESS PROFITS (*Laura Turcan*)

Distributive Rules Relevant for Companies: Art. 7, 8 and former Art. 14 OECD Model Convention, Allocation of Profits between Head Office and PE (Art. 7 para. 2 OECD Model Convention), Dealings between Head Office and PE, AOA (Authorized OECD Approach) – Discussion through Case Studies

14:00-15:30 CASE STUDIES ON INTRODUCTION TO TRANSFER PRICING (*Laura Turcan*)

Associated Companies (Art. 9 OECD Model Convention), OECD Transfer Pricing Guidelines, Transfer Pricing Methods through Examples, Adjustments to Intercompany Pricing, Secondary Adjustments, Documentation Requirements, Overview of Complex Transfer Pricing Issues (intangibles)

16:00-17:30 CASE LAW ON PEs AND BUSINESS PROFITS (*Laura Turcan / Alessandro Roncarati*)

Discussing Selected Case Law

Wednesday 22/07/2015

09:00-10:30 CASE STUDIES ON TAXATION OF DIVIDENDS, INTEREST, ROYALTIES AND CAPITAL GAINS (*Laura Turcan*)

Terms “dividends”, “interest” and “royalties”, Government Bonds, Costs of Debt Financing, Withholding Tax, Royalties, Cross-border Software-planning, Leasing Transactions, Frequent Deviations from the OECD Model in Bilateral Treaties – Discussion through Case Studies

11:00-12:30 CASE STUDIES ON TAXATION OF EMPLOYMENT INCOME (*Jasmin Kollmann*)

Distributive Rule for Income from dependent work, Term of “Salaries, wages and other similar remuneration”, Term of “Employer”, Frontier Workers, 183-days-rule, Severance Payments, Distributive Rule for Pensions, Public Service Pensions, Distributive Rule for Artists and Sportsmen
Discussion through Case Studies

14:00-15:30 CASE STUDIES ON METHODS TO AVOID DOUBLE TAXATION (*Rita Szudoczky*)

Exemption Method, Exemption with Progression, Credit Method, Ordinary Credit, Tax Sparing Credit

16:00-17:30 CASE LAW ON PASSIVE INCOME AND EMPLOYMENT INCOME (*Laura Turcan / Jasmin Kollmann*)

Discussing Selected Case Law

Thursday 23/07/2015

09:00-10:30 CASE STUDIES ON ABUSE OF TAX TREATIES – WHERE ARE THE LIMITS? (*Rita Szudoczky*)

Abuse in Treaty Law, Treaty Shopping, Rule Shopping, Limitation of Tax Avoidance by Means of Double Tax Treaties, Anti-abuse Rules in Tax Treaties and under Domestic Law, Limitation on Benefits Clauses – Discussion through Case Studies

11:00-12:30 INTRODUCTION TO BEPS (*Rita Szudoczky*)

Aggressive Tax Planning Structures through Examples, OECD/G20 BEPS Project, Overview of BEPS Proposals

14:00-15:30 [Session delivered by Xiamen University]

16:00-17:30 [Session delivered by Xiamen University]

Friday 24/07/2015

09:00-10:30 CASE STUDIES ON NON-DISCRIMINATION (*Alessandro Roncarati*)

Non-discrimination Clause in Tax Treaties (Art. 24 OECD Model Convention), Case Law on the Non-Discrimination Clause, Introduction to Exchange of Information for Tax Purposes

11:00-12:30 CASE STUDIES ON EXCHANGE OF INFORMATION (*Jasmin Kollmann*)

Art 26 OECD Model Convention: Exchange of Information on Request, Spontaneous Exchange of Information, Automatic Exchange of Information, Model Agreement on Exchange of Information on Tax Matters (TIEA), Convention on Mutual Administrative Assistance in Tax Matters and the Agreement on the Global Standard of Automatic Information Exchange

14:00-15:30 Exam (Supervision: *Jasmin Kollmann, Laura Turcan, Alessandro Roncarati, Rita Szudoczky*)

16:00-17:30 Discussion of exam questions (Explanation of cases: *Jasmin Kollmann, Laura Turcan, Alessandro Roncarati, Rita Szudoczky*)

