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VIENNA UNIVERSITY
of Economics and Business
Administration

Seminar on European & International Tax Law


26 & 27 October 2006
Amathus Beach Hotel
Limassol, Cyprus



Main Sponsor

Bank of Cyprus





Deloitte and the Vienna University of Economics and Business Administration have pleasure in announcing the organisation of an important Tax Seminar on 26 & 27 October 2006 at Amathus Beach Hotel in Limassol Cyprus, entitled, “**European & International Tax Law**”.

EVENT PROFILE

The event is a unique forum for those who would like to receive valuable information on European & International Tax Law including the latest developments in European & International Tax Law and EC legislation.

The seminar will be held by leading tax experts from the Vienna University of Economics and Business Administration and Deloitte in Cyprus who have enormous knowledge and experience concerning issues related to European & International Tax Law.

Benefits of attending

The seminar will provide first class guidance on:

- Latest Developments in Tax Treaty Law
- Latest Developments in EC Law including on going projects by the European Commission
- Recent & pending cases at the ECJ
- Implementation of EU Law in Cyprus

WHO SHOULD ATTEND

- Financial Professionals (Lawyers, Accountants, Financial Advisers)
- International Business Professionals
- Institutional Investors and Entrepreneurs
- Academics

European & International Tax Law

*If you put one event in your diary this year...
make it this one...*

SEMINAR PROGRAMME

DAY 1

Thursday 26th October 2006

- 08:30-09:00 **Registration and Coffee**
- 09:00-09:15 **Welcome Speeches**
- Recent Developments in Double Tax Treaty Law**
- 09:15-09:45 **OECD Transfer pricing guidelines**
Josef Schuch, Professor at the Vienna University of Economics & Business Administration, Partner with Deloitte in Vienna
- 09:45-10:15 **Capital Gains: Real estate companies**
Vanessa Metzler, Assistant Professor, Vienna University of Economics and Business Administration
- 10.15-10:45 **Application of Art 15 OECD MC to short-term foreign assignments**
Daniela Hohenwarter, Assistant Professor, Vienna University of Economics and Business Administration
- 10:45-11:00 **Questions and Answers**
- 11:00-11:30 **Coffee Break**
- 11:30-12:00 **Recent tax treaty case law from around the world**
(Josef Schuch)
- 12:00-12:30 **Double tax Conventions and EC Law**
Patrick M. Plansky, Assistant Professor, Vienna University of Economics and Business Administration
- 12:30-13:30 **Lunch**
- European Tax Law**
Recent and pending Court cases in the field of direct taxation
- 13:30-13:55 **Limitation on Benefits: from "Open Skies" to "ACT-Group Litigation"**
(Patrick M. Plansky)
- 13:55-14:20 **Freedom of establishment: from "avoir fiscal" to "CLT-UFA"**
(Vanessa Metzler)
- 14:20-14:45 **Group taxation in Europe: "Marks & Spencer"**
(Daniela Hohenwarter)
- 14:45-15:00 **Questions and Answers**
- 15:00-15:30 **Coffee Break**

15:30-15:55

Legitimacy of withholding taxes: from "Gerritse" to "Scorpio"
(Daniela Hohenwarter)

15:55-16:20

Tax base of non-residents: from "Schumacker" to "Conijn"
(Vanessa Metzler)

16:20-16:45

Free Movement of Capital vis-a-vis third states: from "Sanz de Lera" to "Holbock"
(Patrick M. Plansky)

16:45-17-10

Retroactivity of ECJ Decisions: from "Meilicke" to "Test Claimants in the FII GLO" **(Josef Schuch)**

17:10-17:40

Questions and Answers

17:40

End of Day 1

DAY 2

Friday 27th October 2006

08:30-08:45

Re-Registration and Coffee

08:45-09:30

EC-legislation
Ongoing projects of the Commission
(Josef Schuch)

09:30-10:30

Implementation of EU Directives in Cyprus
Antonis Taliotis, Member of the Board of Directors of Deloitte Cyprus-Tax Services

10:30-11:00

Coffee Break

11:00-12:00

Triangular cases under the Parent-Subsidiary-Directive and under the Interest & Royalty Directive
(Patrick M. Plansky/Vanessa Metzler)

12:00-12:45

Cross-border merger under the Merger Directive and after "Sevic"
(Daniela Hohenwarter)

12:45-13:15

Questions and Answers

13:15-14:15

Lunch

14:15

End of Day 2

26 & 27 October 2006, Amathus Beach Hotel, Limassol, Cyprus

DELEGATE REGISTRATION FORM

Seminar on European & International Tax Law

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Please register the following person to participate in the above-mentioned seminar:

Complete this form in BLOCK CAPITALS. For multiple bookings, please copy this form

Mr/Mrs/Ms Last Name: _____ First name: _____
Company Name: _____ Position: _____
Company Address: _____
Business Phone: _____ Business Fax: _____
E-mail: _____
Name of Authorised person: _____
Signature of Authorised person: _____

Please fax this form to Deloitte (+357 25763150)

Participation Fee

Cost: €1.100 (Including VAT of €144)

The fee includes:

- 2 nights accommodation in a single room at Amathus Beach Hotel in Limassol. For every extra night there will be an additional charge of €190
- attendance fee
- lunches & coffee breaks during the 2 days of the seminar
- conference materials

Registration Policies and Administrative Details

Cancellations: Cancellations must be received 2 weeks prior the event and will be subject to administration fee of €200. It is regretted that cancellations received after this time, and those not put in writing, will not be accepted and the delegates will be liable for the full participation fee. Substitutions may be made at anytime provided the organisers have been informed.

Disclaimer: It may be necessary for reasons beyond the control of the organisers to alter the content and timing of the programme. Speakers subject to change without notice. In the unlikely event of the programme being cancelled, the organisers will make a full refund but disclaim further liability.

Methods of payment (payment must be with booking):

Direct bank transfer: Bank of Cyprus, Linopetra Branch P.O.Box 50215, 3699 Limassol, **Deloitte & Touche Limited**
Account No.: 0333-01-033872, Swift No.: BCYPCY2N, IBAN: CY21 0020 0333 0000 0001 0338 7200

or by

- Credit card

Hotel Rates. Please contact us for hotel room rates which have been negotiated for attendees.

If you require any further information, please contact

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