



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



CEE Vienna International Tax Law SUMMER SCHOOL 2025

July 14 - July 18, 2025



sponsored by:

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SIEMENS



PROGRAM

MONDAY, JULY 14, 2025

INTRODUCTION TO TAX TREATY LAW

09:00-10:30 *Michael Lang / Benjamin Beer*

Structure of tax treaties, interaction between domestic law and treaty law, importance of regulations

11:00-12:30 *Michael Lang / Gustavo Weiss de Resende*

Interpretation of tax treaties, rule of Art. 3 para. 2 OECD MC, relevance of the OECD Model Commentary and its modifications in practice

TAX TREATIES: ENTITLEMENT AND SCOPE

14:00-15:30 *Michael Hubmann / Thomas Frenkenberger*

Limitation of tax avoidance, anti-abuse and substance-over-form concepts, limitation of benefits clauses, treaty abuse, treaty shopping, directive shopping

16:00-17:30 *Selina Siller / Annika Streicher*

Scope of double tax treaties (Art. 1 and 2 OECD MC), tie-breaker (Art. 4 para. 2 OECD MC)

TUESDAY, JULY 15, 2025

TAX TREATIES: BUSINESS PROFITS AND TRANSFER PRICING

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

Taxation of business profits (Art. 7 OECD MC), concept of permanent establishment (Art. 5 OECD MC), income from independent personal services (formerly Art. 14 OECD MC), income from international shipping and air transport (Art. 8 OECD MC)

11:00-12:30 *Gustavo Weiss de Resende*

Allocation of profits between the head office and permanent establishments (Art. 7 para. 2 OECD MC), taxation of associated companies (Art. 9 OECD MC)

TAX TREATIES: INTEREST, DIVIDENDS AND ROYALTIES EMPLOYEES, ENTERTAINERS AND SPORTSPERSONS

14:00-15:30 *Alexander Rust*

Income from dividends (Art. 10 OECD MC), interest (Art. 11 OECD MC) and royalties (Art. 12 OECD MC), withholding tax

16:00-17:30 *Marlies Ursprung-Steindl*

Income from employment (Art. 15 OECD MC), taxation of frontier workers, income from government services (Art. 19 OECD MC), taxation of severance payments, income from entertainers and sportspersons (Art. 17 OECD MC)

WEDNESDAY, JULY 16, 2025

TAX TREATIES: CAPITAL GAINS AND INHERITANCE TAX EXCHANGE OF INFORMATION AND LEGAL PROTECTION

09:00-10:30 *Thao Le / Kilian Posch*

Income from capital gains (Art. 13 OECD MC), scope of tax treaties on inheritance taxes, liabilities in inheritance tax treaty law

11:00-12:30 *Valentin Bendlinger*

Non-Discrimination (Art. 24 OECD MC), exchange of information (Art. 26 OECD MC), mutual agreement procedure (Art. 25 OECD MC), other possibilities of legal protection in the case of double taxation



TAX TREATIES: METHODS TO AVOID DOUBLE TAXATION

- 13:45-15:15** *Marion Stiastny*
Exemption Method (Art. 23A OECD MC)
- 15:45-17:00** *Marion Stiastny*
Credit Method (Art. 23B OECD MC)

THURSDAY, JULY 17, 2025

EUROPEAN TAX LAW: FUNDAMENTAL FREEDOMS AND PILLAR II DIRECTIVE

- 09:00-10:30** *Juliane Beverungen / Eline Huisman*
EU Fundamental Freedoms (case law of the ECJ, recent developments)
- 11:00-12:30** *Franz Wallig*
Pillar II Directive (implementation of a minimum tax rate for multinational groups and large-scale domestic groups)

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

- 14:00-15:30** *Timoleon Christodoulopoulos / Giuseppe Moramarco*
State Aid (provisions in the EU and its relevance for direct taxation)
- 16:00-17:30** *Timoleon Christodoulopoulos / Giuseppe Moramarco*
Anti-Tax Avoidance Directive (interest limitation rule, exit taxation, the general anti-abuse rule and the CFC rules)

FRIDAY, JULY 18, 2025

EUROPEAN TAX LAW: DIRECTIVES ON MUTUAL COOPERATION AND ARBITRATION

- 09:00-10:30** *Katharina Moldaschl / Martin Klokár*
Directive on Administrative Cooperation (EU Directive to promote tax transparency and cooperation)
- 11:00-12:30** *Laura Turcan*
Arbitration Directive (EC Arbitration Convention, comparison to tax treaty arbitration)

EUROPEAN TAX LAW: PARENT SUBSIDIARY, INTEREST & ROYALTIES AND MERGER DIRECTIVE

- 14:00-15:00** *Alexander Rust*
Parent-Subsidiary Directive (EU Directive regulating taxation on parent companies and their subsidiaries)
- 15:30-16:30** *Dimitar Hristov*
Interest & Royalties Directive (EU Directive to prevent double taxation in cross-border interest and royalty payments)
- 16:30-17:30** *Matthias Hofstätter / Theres Neumüller*
Merger Directive (EU Directive to remove fiscal obstacles in cross-border reorganisations)



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 program will be held in English and 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 from CEE countries are invited to apply for the program by April 30, 2025. 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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