



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](http://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



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# 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 modifications in practice

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

- 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

- 09:00-10:30** *Vera Hellebrandt / Siddhesh Rao*  
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 / Gabriela Capristano Cardoso*  
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; cross-border 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”

## WEDNESDAY, JULY 13, 2022

### 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 Stiašny*  
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** *Francois Barreau*  
Fundamental Freedoms: case law of the European Court of Justice – recent developments – part I
- 11:00-12:30** *Eline Huisman*  
Fundamental Freedoms: case law of the European Court of Justice – recent developments – part II

### 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

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

- 09:00-10:30** *Katharina Moldaschl / Martin Klokár*  
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 ROYALTIES AND MERGER DIRECTIVE

- 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

