

Early booking bonus

The Institute for Austrian and International Tax Law
at WU Vienna presents

The Practice of Double Tax Treaties in Case Studies

A six-day thorough and structured course for tax practitioners
January 22 – 27, 2018 · Vienna

www.BOAnet.at

Monday, January 22, 2018

Introduction to Tax Treaty Law

- 09.00 – 10.35 Structure of double tax treaties – The application to 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: HOFSTÄTTER, LANG
- 10.55 – 12.30 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: LANG, ZOLLES

Tax Treaty Entitlement, Abuse of Tax Treaties – Where are the Limits?

- 14.00 – 15.35 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: SCHAFFER
- 15.55 – 17.30 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: SEILER

Tuesday, January 23, 2018

Scope of Tax Treaties, Business Profits

- 09.00 – 10.35 Taxes covered (Art. 2), individual and corporate income tax, net wealth taxes, exit taxes, social security contributions: DAXKOBLE
- 10.55 – 12.30 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 taxation rights; the concept of permanent establishment (Art. 5 OECD Model Convention): PENG, PETRUZZI

Transfer Pricing: Attribution of Profits to Permanent Establishments; Associated Enterprises

- 14.00 – 15.35 Associated companies (Art. 9 OECD Model Convention); transfer pricing issues; adjustments of intercompany pricing; secondary adjustments; interaction with domestic transfer pricing regulations; documentation requirements: PENG, PETRUZZI
- 15.55 – 17.30 Allocation of profits between head office and permanent establishments (Art. 7 OECD Model Convention); dealings between head office and permanent establishments; the OECD separate entity approach (“relevant business activity approach” vs. “functionally separate entity approach”): PLANSKY

Wednesday, January 24, 2018

Employees

09.00 – 10.35 Income from dependent work; frontier workers; 183-days rule: W. LOUKOTA

10.55 – 12.30 Airline employees, public service; pensions; severance payments: WENZL

Entertainers and Sportspersons; Interest and Dividends in Treaty Law

14.00 – 15.35 Entertainers and Sportspersons and tax treaties; “look-through-approach”: DAXKOBLE

15.55 – 17.30 The term “dividends”; income from shares falling under the participation exemption; interest; government bonds; costs of debt financing; withholding tax: JULIEN

Thursday, January 25, 2018

Royalties in Treaty Law and Capital Gains

09.00 – 10.35 Royalties; cross-border software planning; leasing transactions: WALLISCH

10.55 – 12.30 Capital gains and tax treaties: ZIRNGAST

Qualification Conflicts and the Tax Treaty Treatment of Partnerships

14.00 – 15.35 Qualification conflicts in practice; tax planning; triangular cases – opportunities and risks: PAMPERL

15.55 – 17.30 Partnerships, tax treaty entitlement, OECD Report – practical implications: PAMPERL

Friday, January 26, 2018

Methods to Avoid Double Taxation: Exemption and Credit

09.00 – 10.35 Exemption method; exemption with progression: TANZER, URSPRUNG-STEINDL

10.55 – 12.30 Credit method; maximum credit, tax sparing: MAJDANSKA, VAN WEST

Recent OECD Developments; Protection against Discrimination

14.00 – 15.35 Recent OECD developments, OECD Working Parties: H. LOUKOTA

15.55 – 17.30 Tax planning by means of non-discrimination clauses: PINETZ

Saturday, January 27, 2018

The Impact of EC Law (ECJ Decisions) on Tax Treaty Law

09.00 – 10.35 Recent ECJ decisions relevant for tax treaty law: MILADINOVIC, SPIES

10.55 – 12.30 Double tax treaty law and EC law; The impact of the case law of the ECJ on the application of double tax treaties in practice, freedoms, state aid: SUTTER

Inheritance Tax; Exchange of Information in Tax Treaty Law

14.00 – 15.35 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 the elimination of double taxation in the field of inheritance and gift tax law: SUTTER

15.55 – 17.30 Exchange of information under Art. 26 OECD Model Convention; major and minor provision; EC law; protection of secrets; obligations to cooperate; mutual agreement procedure under Art. 25 OECD Model Convention; Arbitration Convention; arbitration proceedings: WALLISCH

Chairmen

Prof. Michael **Lang**, Prof. Alexander **Rust**, Prof. Josef **Schuch**, Prof. Claus **Staringer**

Speakers

Katharina **Daxkobler** (KPMG, Vienna), Matthias **Hofstätter** (LeitnerLeitner, Vienna), Rita **Julien** (WU Vienna), Michael **Lang** (WU Vienna), Helmut **Loukota** (WU Vienna), Walter **Loukota** (bvp Hügell, Mödling), Alicja **Majdanska** (WU Vienna), Alexandra **Miladinovic** (WU Vienna), Elisabeth **Pamperl** (Deloitte, Vienna), Claire **Peng** (WU Vienna), Raffaele **Petruzzi** (WU Vienna), Erik **Pinetz** (WU Vienna), Patrick **Plansky** (EY, Vienna), Erich **Schaffer** (EY, Vienna), Markus **Seiler** (LeitnerLeitner, Vienna), Karoline **Spies** (WU Vienna), Franz P. **Sutter** (Administrative Supreme Court, Vienna), Theresa **Tanzer** (KPMG, Vienna), Marlies **Ursprung-Steindl** (PwC, Vienna), Jean-Philippe **Van West** (WU Vienna), Elena **Wallisch** (WU Vienna), Michael **Wenzl** (WU Vienna), Sabine **Zirngast** (University of Klagenfurt), Stephanie **Zolles** (WU Vienna)

Organization

Fee

EUR 2,200 excl. 20% VAT, including course materials, coffee breaks and lunch

Early booking bonus: 10% when booking before November 30, 2017

Venue, contact details

Akademie der Wirtschaftstreuhand

Schönbrunner Straße 222-228

1120 Vienna, Austria

Ms. Barbara Ender-Rochowansky,

Phone: +43-1-815 08 50-15, b.ender@wt-akademie

www.wt-akademie.at · www.wu.ac.at/taxlaw

Registration

Please send to **b.ender@wt-akademie.at**

Name/s:

.....

Company:

VAT no.:

Billing address:

ZIP code, city:

Country:

E-mail: