

SBWL Fair

“International and European Tax Law”

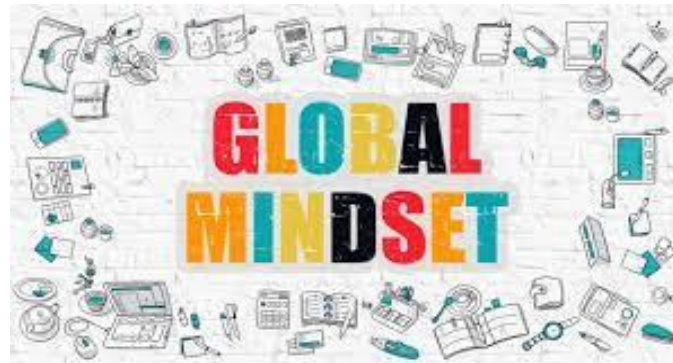
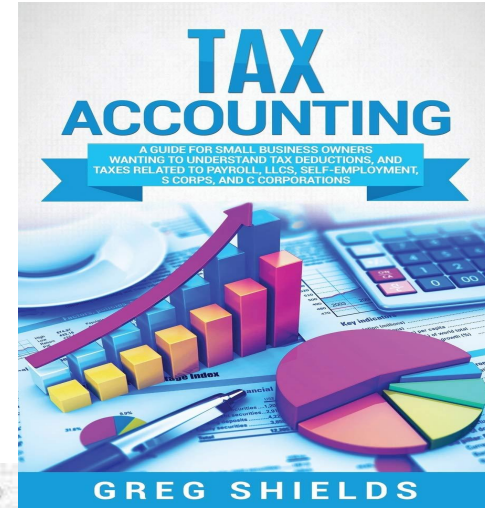


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Requirements to take the class



Overview of the Courses of the Specialization

- International tax law
- European tax law
- Transfer pricing
- Tax law in practice - Tax departments of MNEs
- EU tax policy in the area of direct taxation

General Content of each course and requirements

- **International tax law** (tax treaties, international tax policy)
 - Introduction to the concepts of jurisdiction to tax, double taxation, double non-taxation
 - Scope of Tax Treaties
 - Allocation rules part 1 (Art 7 and 9 OECD Model Convention)
 - Allocation rules part 2 (Art. 10 to 12 OECD Model Convention)
 - Allocation rules part 3 (Art. 15 to 20 OECD Model Convention)
 - Methods of elimination of double taxation
 - Anti-avoidance measures
- Prerequisites to pass the course are: **Participation: 40%; Exam: 60%**
- **European tax law** (fundamental freedoms, state aid, tax avoidance)
 - The basics of European Tax Law will be taught in a classical lecture. We will analyse particular problems in the form of case studies
- Prerequisites to pass the course are: **Exam: 80%; Class participation: 10%; Clicker: 10%**

General Content of each course and requirements

- **Transfer Pricing (TP)**
 - Fundamentals of TP
 - Arms' length principle (ALP)
 - TP methods, TP adjustments, TP disputes (APAs)
- **Course format: Every unit of the course will consist of 2 parts:**
 - 1) a lecture on the specific topic of the class and;
 - 2) case studies. The first case study will be discussed by the lecturers with the entire class, whereas the second case study will have to be solved entirely by the students during each class, divided into groups of 4-5 persons and afterwards presented in front of the other participants
- Prerequisites to pass the course are: **Participation: 20%; Exam: 80%**

General Content of each course and requirements

- **Tax Law in Practice – The tax departments of multinational corporations**
 - Overview of the activities and the organization of tax departments of MNEs
 - Examples of: Securing tax compliance, tax advice and optimization through to tax reporting, illustrated by "real" cases
 - Discussion of principles of "tax accounting" – i.e the determination of deferred and current taxes
- Course format: a mix of lecture, discussion and work on case studies
- Prerequisites to pass the course are: **Participation: 30%; Exam: 70%**

General Content of each course and requirements

- **EU Tax Policy in the Area of Direct Taxation**
- EU tax law through case studies
- Most important EU tax directives and how they function as well as basic CJEU juris-prudence
- Tax policy issues and developments and current special questions of EU tax law

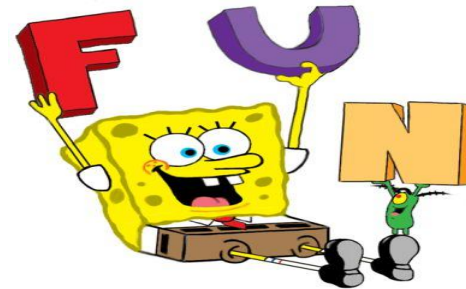
- Prerequisites to pass the course are: **Exam: 60%; Participation in the discussion: 20%; Participation in solving the cases: 20%**

Why you should take the course?

- You will be well prepared for an **international master program** with a focus on tax (in all its aspects) and even an academic career
- Great possibility of **professional absorption**

In practice there is still high demand for tax and international tax experts in a broad range of businesses (tax advisory, accounting industry, public sector, government authorities and International Organizations dealing with tax policy issues (like European Union, OECD, UN, World Bank etc.)

- **Fun!!!**



Accreditation

- **5 courses** worth in total of **20 ECTS credits**:

Courses	ECTS credits	Credit Hours	Type of examination
International tax law	4	2	VUE
European tax law	4	2	VUE
Tax law in practice	4	2	VUE
Transfer pricing	4	2	VUE
EU tax policy in the area of direct taxation	4	2	VUE

Question Time



For any further questions please contact the
Institute of Austrian and Internal Tax Law
(Front Office): **officetaxlaw@wu.ac.at**

(www.wu.ac.at/taxlaw)

THANK YOU!



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GTPC website