

LL.M.

**INTERNATIONAL
TAX LAW
VIENNA**



WU
WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS



2017/19

www.international-tax-law.at

Postgraduate

A unique, worldwide degree program

In a time of globalization, international tax law has gained in importance. The LL.M. program at WU meets the increasing demands for training and education by offering courses the intensity of which is second to none worldwide. The program is jointly offered by WU and the Akademie der Wirtschaftstreuhänder.

in international tax law

The main emphasis is on conveying specialist knowledge in international tax law, as well as on making an interdisciplinary link to related areas of knowledge. With renowned experts from all over the world as lecturers, education at the highest international level with a great degree of practical relevance is guaranteed.

with the academic title LL.M.

The academic degree "Master of Laws" (LL.M.) is conferred on all graduates in accordance with the terms of the Austrian University Act.

Impressions

Maurizio Di Salvo (Italy, Part-time 2011/13)

Tax Partner at Noda studio Milan – member of Andersen Global, Italy

My personal experience with the LL.M. program can be summarized with one word: "growth". I grew and developed my knowledge of international tax law, and achieved a subsequent growth in my professional activities, and a growth in the relationships with other colleagues from all over the world - many of whom now are my friends. The LL.M. program in Vienna is really a big opportunity to invest in oneself.



Fabiola Díaz Prado (Mexico, Full-time 2014/15)

Partner at Anaya Abogados Asociados – Mexico City/Houston Office

The LL.M. program was an outstanding opportunity to go beyond my previous understanding of international tax law, the cultural differences around the world and my own capabilities. The highly experienced faculty, the level of specialized knowledge, and the discussions among students from all over the world were always challenging for me. The program allowed me to expand my mind not only about international tax practice, its new challenges, and the different trends around the world, but also about the different ways to understand a single issue and the unlimited options to resolve it. The program's duration was one year but it definitely had a catalyzing effect so that I could mature as a professional and as a person.



Ranjith Pathiyil (India, Full-time 2013/14)

Assistant Manager at EY Kuwait, Business Tax Advisory

The year ranks as the most memorable days of my life, with amazing people around and the infrastructural facilities in Vienna. It was also an incredible experience sharing space with colleagues from different parts of the world in the lecture/seminars/ presentation rooms and the short trip to EU Commission at Brussels, Belgium was really fascinating.



International

The faculty includes 85 of the world's leading experts in the academic and professional world:

Reuven **Avi-Yonah** · Robert **Baconnier** · Philip **Baker** · Stephen **Barkoczy** · Edward **Barret** · Ilan **Benshalom** · Anna **Binder** · Yariv **Brauner** · Neil **Brooks** · Giammarco **Cottani** · Wei **Cui** · Luc **De Broe** · Carol **Dunahoo** · Eva **Eberhartinger** · Christian **Ehlermann** · Eberhard **Eichenhofer** · Peter **Essers** · Chris **Evans** · Lilian V. **Faulhaber** · Riël **Franzsen** · Carlo **Garbarino** · Alfredo F. García **Prats** · Charles **Gustafson** · Francois **Hellio** · Thomas **Henze** · Daniela **Hohenwarter-Mayr** · Heinz **Jirousek** · Heike **Jochum** · Rita **Julien** · Christian **Kaeser** · Liselott **Kana** · Eric **Kemmeren** · Christian **Kersting** · Georg **Kofler** · Rick **Kreuer** · Michael **Lang** · Ine **Lejeune** · Michael **Lennard** · Helmut **Loukota** · Daniel **Lühti** · Richard **Lyal** · Guglielmo **Maisto** · Alicja **Majdanska** · Yoshihiro **Masui** · Geerten **Michielse** · Rebecca **Millar** · Katja **Nakhai** · T.P. **Ostwal** · Jeffrey **Owens** · Raffaele **Petruzzi** · Matthias **Petutschnig** · Hans **Pijl** · Pasquale **Pistone** · Lyn **Redman** · Ekkehart **Reimer** · Jennifer **Roeleveld** · Roy **Rohatgi** · David **Rosenbloom** · Raffaele **Russo** · Alexander **Rust** · Jacques **Sasseville** · Bernhard **Schima** · Luis E. **Schoueri** · Wolfgang **Schön** · Josef **Schuch** · Roman **Seer** · Madeleine **Simonek** · Stafford **Smiley** · Christoph **Spengel** · Claus **Staringer** · Franz Philipp **Sutter** · Rita **Szudoczky** · Romero **Tavares** · Ben **Terra** · Gerald **Toifl** · Edoardo **Traversa** · Laura **Turcan** · Eelco **Van der Enden** · Monique **Van Herksen** · Scott **Wilkie** · Bertil **Wiman** · Viktoria **Wöhrer** · Adam **Zalasinski** · Carsten **Zatschler** · Eric **Zolt**

Tax Law

The University Act provides for a total of 90 ECTS. The program is divided into 8 blocks of lectures and comprises the following subjects:

Principles of selected tax systems (18 credits)

African Tax Systems
Australasian Comparative Taxation
Australian Tax Law
Belgian Tax Law
Brazilian Tax Law
Chinese Tax Law
Comparative Tax Law
German Tax Law
Indian Tax Law
South African Tax Law
Swiss Tax Law
Tax Law of the Netherlands
Tax Law of the Nordic Countries
US Tax Law

Tax treaty law (18 credits)

Australian Tax Treaty Policy
Dual Residence
Exchange of Information
Non-Discrimination
Permanent Establishments
Principles of Tax Treaty Law
South American Tax Treaty Policy
Special Features of the UN Model Convention
Tax Treaties – Case Studies
Tax Treaties in a Post-BEPS-Era
Tax Treaties Developed/Less Developed Countries
Tax Treaty Developments
Tax Treaty Interpretation
Tax Treaty Negotiation
The Relevance of OECD Documents

International tax planning (18 credits)

Conflict Settlement in Tax Treaty Law
Global Trends in VAT/GST
Holding Companies and Tax Planning
International Mergers and Acquisitions
Principles of International Tax Planning
Tax Assurance: Managing Tax in a Changing World
Tax Consequences of Mergers in Europe
Tax Planning in Europe
Tax Planning in France
Tax Planning in Japan

Tax Planning in Multinational Companies
Tax Planning in the US
Tax Planning under European Tax Rules
Tax Treaties as Tax Planning Tools in a Post-BEPS-Era

Tax law of the EU (8 credits)

ECJ Case Law
EU and Indirect Taxation
EU and Third Countries
EU State Aid Rules and Taxation
Principles of European Tax Law
Tax Policies in the EU
The EU: Legal and Institutional Framework

Anti-avoidance measures (6 credits)

Comparative Aspects of CFC Rules
Limits to Tax Planning in European Tax law
Preventing Treaty Abuse
Transfer Pricing
US CFC

International tax policy (4 credits)

Comparative Corporate Tax Policies
Comparative Tax Systems
Tax Policy in an Era of Globalization
Trends in EU Tax Law
WTO and Tax Policy

Supplementary courses (6 credits)

European Corporate Law
IFRS
International Social Security Law
International Tax English
Trends in Global Taxation

Master thesis topics (12 credits)

OECD Arbitration in Tax Treaty Law
Special Features of the UN Model Convention
Transfer Pricing and Value Creation

Organization

Requirements for admission

University degree

Types of study

Full-time (duration two semesters)

Part-time (duration four semesters)

Both types of study begin in September 2017 and will be held in Vienna. All lectures are held in English. The next full-time studies will commence in September 2018, with the next part-time studies starting in September 2019.

Study fee

EUR 13,900

Academic management

Prof. Michael Lang

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