

Postgraduate Study Program
**International
Tax Law**

2025/2027

LMU

**INTERNATIONAL
TAX LAW
VIENNA**



We would be glad to meet you and provide further information in a personal discussion that will give you a deeper insight into the quality of our program. We are very much looking forward to having you as one of our students!

PROF. MICHAEL LANG

Academic Director LL.M. Program in International Tax Law



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“If you are thinking of doing this Program in Vienna, go for it and do not think twice! You will meet people from around the world, form lasting friendships and learn from the best tax experts. The value of doing this Program is immense. I highly recommend it to anyone who wants to take their tax career to a different level.”

Thao Le, Australia

Welcome to Vienna

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 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.

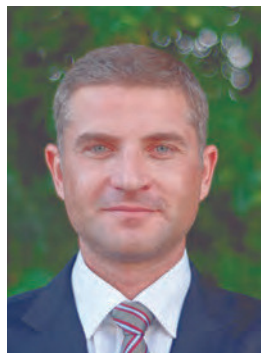
This program was devised at the Institute for Austrian and International Tax Law of WU (Prof. Georg Kofler, Prof. Michael Lang, Prof. Jeffrey Owens, Dr. Raffaele Petruzzi, Prof. Pasquale Pistone, Prof. Robert Risse, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, Prof. Claus Staringer, Dr. Richard Stern, Prof. Alfred Storck, Prof. Rita Szudoczky); the Institute has specialized in lecturing on and research in international tax law for many years. Comprehensive networking with professionals in this field, renowned scholarship and widely acknowledged achievements in research, and a broad range of partnerships with researchers from all over the world have created the preconditions for expanding the course offerings to postgraduate education.

The program is jointly offered by WU and the Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen. The Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen has a proven and comprehensive track record in the area of vocational training and education, and thus also represents the cutting edge of our LL.M. program.

This brochure provides details on the program. Additionally, we would be glad to meet you and provide further information in a personal discussion that will give you a deeper insight into the quality of our program. We are very much looking forward to having you as one of our students!



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Academic Director
LL.M. program in
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Deputy Academic
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international tax law



Prof. Alexander Rust
Deputy Academic Director
LL.M. program in
international tax law



Sandra Allmayer
Managing Director
Akademie der
Steuerberater:innen und
Wirtschaftsprüfer:innen

Program overview

TARGET GROUP

Both the full-time and part-time programs are aimed at university graduates from all parts of the world who would like to acquire additional specialist knowledge, as well as at professionals wishing to participate in such a program while they continue to work.

AIMS AND FOCUS

The program aims to provide postgraduate education in the area of international tax law, focusing on significant national tax law regimes and related areas, in particular business administration. Graduates should be in a position to skillfully apply international tax law in professional corporate, consulting and administrative environments.

PROGRAM OPTIONS AND DURATION

This program is offered in English only, as a full-time and part-time program, with the former lasting one academic year. Courses are scheduled on Fridays and Saturdays from 8.30 a.m. to 5.30 p.m. The remaining time is to be spent on course preparation and revision. Full-time programs commence in September 2025 and 2026. The part-time program continues over two academic years, with courses mostly held from 8.30 a.m. to 5.30 p.m. on Fridays and Saturdays. The part-time program commences in September 2025. A wide range of courses is available for students opting for the full-time programs (2025/2026 or 2026/2027), as well as for part-time students 2025/2027.

PROGRAM LOCATION

With the exception of one course in Brussels, all courses are held in Vienna at WU / Institute for Austrian and International Tax Law and the Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen. Both institutions are well served by the public transport network.

ACADEMIC DEGREE / GRADUATION REQUIREMENTS

The academic degree "Master of Laws" (LL.M.) is conferred on all graduates in accordance with the terms of the Austrian University Act. This is conditional upon presentation of complete academic records for all program courses as well as a positive assessment of the master thesis. Each course entails an assessment of academic performance on the basis of criteria laid down by the lecturers. This assessment consists of either a written or an oral exam on the course contents, and/or evaluation of performance during lectures, such as presentation of case studies or short presentations. The master thesis is core of the studies. It should be an academic piece of work of about 25 pages on a defined topic and will be published in the Series on International Taxation of Linde publishing house.



“The LL.M. Program will make you to “go big” in either field of practice of international tax law, i.e. private, public or academic sectors. The diverse courses, high-level colleagues and professors involved in the Program, and the infrastructure, will provide you with an amazing network of professionals and a broad and deep knowledge of international tax law.”

Cristobal Perez Jarpa, Chile

Faculty

80 OF THE WORLD'S LEADING EXPERTS IN THE ACADEMIC AND PROFESSIONAL WORLD

Avi-Yonah, Reuven, University of Michigan
 Baez Moreno, Andrés, Max Planck Institute
 Baker, Philip, Oxford University
 Balco, Tomas, OECD
 Bansal, Rajat, Indian Revenue Service
 Barkoczy, Stephen, Monash University
 Blum, Daniel, Deloitte, WU
 Boulogne, Frederik, University of Amsterdam
 Brauner, Yariv, University of Florida Levin College of Law
 Buriak, Svitlana, Amsterdam Center for Tax Law
 Butani, Mukesh, BMR Legal
 Cadet, Anne, CMS Francis Lefebvre Paris
 Canete, Bernhard, Liechtenstein Fiscal Authority
 Cavelti, Luzius, University of Basel
 Cottani, Giammarco, Ludovici and Partners tax firm
 Daurer, Veronika, Austrian Federal Ministry of Finance
 De Ruiter, Marlies, EY
 Duff, David, University of British Columbia
 Dziurdz, Kasper, Maastricht University
 Eisendle, David, Court of Justice of the European Union
 Evers, Maikel, EY
 Franzsen, Riël, University of Pretoria
 Garbarino, Carlo, Bocconi University
 García Prats, F. Alfredo, University of Valencia
 Gleiss, Michael, WU
 Gombotz, Stephanie, WU
 Haslehner, Werner, University of Luxembourg
 Hoffer, Stephanie, Ohio State University
 Hjorth Baerentzen, Susi, University of Copenhagen
 Holzinger, Raphael, Deloitte, WU
 Hongler, Peter, University of St. Gallen
 Ismer, Roland, Friedrich-Alexander-Universität Erlangen-Nürnberg
 Jirousek, Heinz, WU
 Julien, Rita, New York University School of Law
 Kana, Liselott, Chile Revenue Agency
 Kemmeren, Eric, Tilburg University
 Kersting, Christian, Düsseldorf University
 Kim, Young Ran (Christine), Benjamin N. Cardozo School of Law
 Kofler, Georg, WU
 Lang, Michael, WU
 Lyal, Richard, retired from European Commission
 Maisto, Guglielmo, Catholic University of Piacenza
 Marian, Omri, University of California
 Marquardsen, Maria, Ruhr University Bochum
 Masui, Yoshihiro, University of Tokyo
 Michielse, Geerten, International Monetary Fund
 Mosquera Valderrama, Irma, Leiden University
 Ostwal, T.P., M/S T.P. Ostwal & Associates
 Owens, Jeffrey, WU
 Peterson, John, OECD
 Petruzzi, Raffaele, WU
 Pistone, Pasquale, WU and University of Salerno
 Risse, Robert, WU
 Rocha, Melina, York University
 Roeleveld, Jennifer, University of Cape Town
 Roelofsen, Aart, Netherlands Ministry of Finance
 Romstorfer, Jürgen, WU
 Rust, Alexander, WU
 Sadiq, Kerrie, Queensland University
 Schima, Bernhard, European Commission
 Schoueri, Luís Eduardo, University of São Paulo
 Schragl, Severin, WU
 Scuderi, Erika Isabella, George Washington University
 Shaheen, Fadi, Rutgers Law School
 Souza de Man, Fernando, Maastricht University
 Spies, Karoline, WU
 Sprague, Gary, Baker McKenzie
 Staringer, Claus, WU, Freshfields Bruckhaus Deringer
 Stern, Richard, WU and EY
 Sutter, Franz Philipp, Austrian Supreme Administrative Court
 Szudoczky, Rita, WU
 Tetlak, Karolina, Warsaw University
 Traversa, Edoardo, Catholic University of Louvain
 Van Hulten, Mart, Tilburg University
 Van West, Jean-Philippe, PwC
 Walpole, Michael, UNSW Sydney
 Weiss de Resende, Gustavo, WU
 Wiman, Bertil, Uppsala University
 Zalasinski, Adam, European Commission
 Zhu, Yansheng, Xiamen University

Curriculum

THE UNIVERSITY ACT PROVIDES FOR A TOTAL OF 90 ECTS FOR THE LL.M. PROGRAM IN INTERNATIONAL TAX LAW. THE PROGRAM IS DIVIDED INTO SEVERAL BLOCKS OF LECTURES AND COMPRISES THE FOLLOWING SUBJECTS:

Principles of selected tax systems (18 credits)

African Tax Systems, Australasian Comparative Taxation, Australian 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, The Impact of the European Union on Member States' Domestic Tax Law, U.S. Tax Law

Tax treaty law (18 credits)

Dual Residence, Exchange of Information, Income from Employment, Non-Discrimination, OECD Developments in International Tax Policy, Principles of Tax Treaty Law, South American Tax Treaty Policy, Special Features of the UN Model Convention, Tax Treaties - Case Studies and Specific Interpretation Issues, Tax Treaty Developments: Source versus Residence Principle, Tax Treaty Interpretation, Tax Treaty Negotiation, Taxation of Artists and Athletes, The Effects of the MLI on Tax Treaties

International tax planning (18 credits)

Anti-Abuse-Provisions in International Tax Law, Conflict Settlement in Tax Treaty Law, Global Trends in VAT/GST, GloBE / Pillar 2, Holding Companies and Tax Planning, Permanent Establishments, International Tax Policy, Principles of International Tax Planning, Tax Consequences of Mergers in Europe, Tax Planning in France, Tax Planning in Japan, Tax Planning in Multinational Companies, Tax Planning in the U.S., Tax Planning under European Tax Rules, Tax Treaties as Tax Planning Tools in a Post-BEPS-Era, Transfer Pricing in the U.S.

“If you are interested in international tax law, the LL.M. Program in Vienna offers an excellent opportunity to obtain valuable insights, discuss challenging tax cases with brilliant tax experts and fellow students.

Moreover, not only it will provide unforgettable experience of Vienna's culture and atmosphere, but it will inspire and enrich your career in tax law.”

Renata Blahova, Slovakia

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 Direct Tax, Tax Policies in the EU (Excursion to Brussels), The EU: Legal and Institutional Framework

Anti-avoidance measures (6 credits)

Comparative Aspects of CFC Rules, Limits to Tax Planning in European Tax Law, Value Creation and Taxation, Transfer Pricing, U.S. International Anti-Avoidance Rules

International tax policy (4 credits)

Comparative Corporate Tax Polices, Comparative Tax Systems, Justice, Equality and Tax Law, Tax and Technology, Trends in EU Tax Law

Supplementary courses (6 credits)

Drafting Legal Opinions, European Corporate Law, International Tax English, Multilateral Cooperation in International Tax Law, Trends in Global Taxation

Master thesis topics (12 credits)

Taxation of Services (Full-time 2025/26)
Global Mobility in International Tax Law (Part-time 2025/27)
International Tax Governance (Full-time 2026/27)



Alumni

GRADUATES FROM 76 DIFFERENT COUNTRIES

Albania, Angola, Argentina, Australia, Azerbaijan, Belarus, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Canada, Chile, China, Colombia, Costa Rica, Croatia, Cyprus, Czech Republic, Ecuador, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Guatemala, Hungary, India, Indonesia, Italy, Japan, Kazakhstan, Kenya, Kuwait, Latvia, Lithuania, Malta, Malaysia, Mexico

Moldova, Morocco, New Zealand, Nigeria, North Macedonia, Norway, Panama, Peru, Philippines, Poland, Portugal, Romania, Russia, Serbia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sweden, Switzerland, Tanzania, Thailand, the Netherlands, Turkey, Uganda, Ukraine, United Kingdom, Uruguay, USA, Uzbekistan, Venezuela, Vietnam and Austria.



All you need to know about International Tax Law.



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Austrian and German Tax Law

share great similarities. This enables both countries to solve international taxation issues in a comparable way. Both sides keep track of arising topics and frequently discuss how best to handle them. This fact allows renowned Austrian authors to publish in IStR just as well.

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Enjoy your academic year

If you are enrolled in studies for your Viennese LL.M. in International Tax Law or do research on this field in general, it may prove helpful to gain insight into the German jurisdiction's and theory's approach on similar or same questions on tax law.

Please do not hesitate to contact our editorin chief in case you need further information or help on German tax law issues
via: johannes.kippenberg@beck.de

Calendar full-time program 2025/26

	September	October	November	December	January	February	March	April	May	June
1			All Saints' Day		New Year's Eve				National Holiday	
2										
3		The EU: Legal and Institutional Framework								
4		The EU: Legal and Institutional Framework		Various course exams						Corpus Christi
5				EU and Third Countries				Easter Sunday		Brazilian Tax Law
6				EU and Indirect Taxation	Epiphany		Tax Planning in Japan	Easter Monday		Trends in EU Tax Law
7			Comparative Tax Law				Tax Planning in Japan			
8			Comparative Tax Law	Immaculate Conception					Comparative Corporate Tax Policies	
9						Australasian Comparative Taxation			Justice, Equality and Tax Law	
10		ECJ Case Law				Australasian Comparative Taxation	Master thesis / workshop 2			
11		ECJ Case Law		Various course exams			Master thesis / workshop 2			
12				Multilateral Cooperation in Tax Law		Various course exams	Various course exams			Tax Treaties - Case Studies
13						U.S. Tax Law	The Impact of the EU on Member States' Domestic Tax Law	U.S. International Anti-Avoidance Rules		Tax Treaties - Case Studies
14			Tax Treaty Interpretation			U.S. Tax Law	Tax Law of the Netherlands	U.S. International Anti-Avoidance Rules	Ascension Day	
15	International Tax English		Tax Treaty Interpretation							
16	International Tax English				Master thesis / workshop 1				Tax Planning in France	
17		Special Features of the UN Model Convention			Master thesis / workshop 1			Indian Tax Law		
18		Special Features of the UN Model Convention						Indian Tax Law		
19										
20			Non-Discrimination			Global Trends in VAT/GST	U.S. Tax Planning			
21			Drafting Legal Opinions			Global Trends in VAT/GST	U.S. Tax Planning			
22			Drafting Legal Opinions		Exchange of Information				Tax Treaty Negotiation	
23					Transfer Pricing				Tax Treaty Negotiation	
24		Master thesis / Introductory lecture			Transfer Pricing				Whit Monday	
25		Master thesis / Introductory lecture							Whit Sunday	
26	Principles of Tax Treaty Law	National Holiday		Christmas Day			European Corporate Law			
27	Principles of Tax Treaty Law			Boxing Day			Limits to Tax Planning in European Tax Law			
28			South African Tax Law			GloBE / Pillar 2	Limits to Tax Planning in European Tax Law		Various course exams	
29						GloBE / Pillar 2			Dual Residence	
30					Tax Treaties as Tax Planning Tools in a Post-BEPS-Era				Tax Consequences of Mergers in Europe	
31		Tax and Technology			Tax Treaties as Tax Planning Tools in a Post-BEPS-Era					

	September	October	November	December	January	February	March	April	May	June	
1			All Saints' Day		New Year's Eve			Various course exams	National Holiday		1
2	ECJ Case Law							Holding Companies and Tax Planning			2
3	ECJ Case Law		Various course exams					Holding Companies and Tax Planning			3
4			Anti-Abuse-Provisions in International Tax Law								4
5			Anti-Abuse-Provisions in International Tax Law								5
6			Principles of International Tax Planning		Epiphany				Ascension Day		6
7			Permanent Establishments						Tax Treaty Negotiation		7
8				Immaculate Conception					Tax Treaty Negotiation		8
9											9
10										Various course exams	10
11						Various course exams	European Corporate Law			Trends in Global Taxation	11
12						Australian Tax Law	Chinese Tax Law				12
13						Australian Tax Law	Chinese Tax Law				13
14											14
15								Taxation of Artists and Athletes			15
16								Tax Planning in MNC	Whit Sunday		16
17								Tax Planning in MNC	Whit Monday		17
18	Master thesis / workshop 2										18
19	Master thesis / workshop 2		Swiss Tax Law								19
20			Tax and Technology								20
21			Tax and Technology								21
22											22
23											23
24											24
25				Christmas Day							25
26		National Holiday		Boxing Day		Value Creation and Taxation					26
27						Value Creation and Taxation			Corpus Christi		27
28							Easter Sunday				28
29							Easter Monday				29
30						German Tax Law		South American Tax Treaty Policy			30
31						Tax Treaty Developments					31

Application and Admission

ADMISSION REQUIREMENTS

(1) 3-year Bachelor's degree in relevant subject areas from an internationally recognised university or higher education institution.

(2) Sufficient evidence of English language skills.

The number of places is limited. In the case of equal qualifications, the date of application will be decisive as to which applicants are selected.

PROGRAM FEES

The program fees, as assessed by WU, amount to EUR 15,900 for both the full- and part-time programs. This includes all materials made available by the lecturers as well as examination fees. Travel and accommodation expenses, and in particular costs incurred for the course held in Brussels, must be borne by the program participants.

REFUND

The registration fee cannot be refunded if an applicant decides to withdraw from the program. There is also no refund of the program fee for applicants who withdraw from the program after it officially begins.

DEADLINES

The deadline for applications for the 2025/2026 full-time program and the 2025/2027 part-time program is January 30, 2025.

The academic director assesses each application and will base his decision on the applicants' qualifications and the order in which the applications were received.

By mid-March 2025 all applicants will be informed of the outcome. All successful applicants must pay a registration fee of EUR 1,000, which will be deducted from the total program fee, by March 31, 2025. 50% of the remainder of the program fee (EUR 7,450) must be transferred by May 15, 2025 and 50% (EUR 7,450) by July 15, 2025 at the latest.

Applications for the 2026/2027 full-time program must be submitted by January 29, 2026. A decision on the applications will be made by mid-March 2026. The registration fee must be paid by March 31, 2026 and the remaining program fee must be transferred by May 15, 2026 (EUR 7,450) and July 15, 2026 (EUR 7,450).

ONLINE APPLICATION

The following documents must be included when submitting your application:

1. Résumé (with reference to work experience; if you mention qualifications, please attach certificates that confirm them, e.g. certificate of appointment as tax advisor, certificate Certified Accountant)
2. Letter of motivation (maximum 2 pages, addressed to Prof. Michael Lang, dated and signed)
3. 2 letters of recommendation (written by course teachers and/or supervisors from an employment relationship, each maximum 2 pages, addressed to Prof. Michael Lang, dated and signed)
4. Certificate/diploma conferring the academic degree: (a) scanned original document plus (b) scanned official translation
5. Transcript of completed courses and grades for each semester included in your degree: (a) scanned original document plus (b) scanned official translation
6. Proof of duration of studies and workload*
7. Proof of sufficient English language skills**)
8. Passport: the page showing your full name, date of birth and nationality
9. Passport style photograph

Accepted proof of duration of studies and workload:

- Diploma supplement
- An official confirmation from the university regarding duration of studies and workload
- A link to the website of the university to download the curriculum (either in English or German)

Accepted proof of sufficient English language skills:

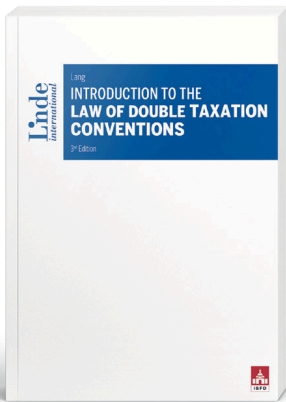
- A full English-taught bachelor's program (at least 3 years) or master's program (at least 2 years)
- A valid certificate, e.g. Cambridge Certificate, IELTS, TOEFL
- English as first language or longtime practice

Documents not in German or English must be accompanied by an official, certified translation into English. Please note that only complete applications - including the requested documents - will be considered.



“Embrace every moment with an open heart and an eager mind. The journey through this LL.M. Program is not just about academic achievement but also about growing personally and professionally. Enjoy the learning, the friendships, and the unique experiences that Vienna offers, for they are as invaluable as the knowledge you'll gain.”
Jean-Philippe Van West, Belgium

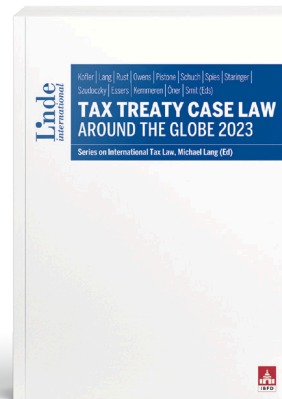
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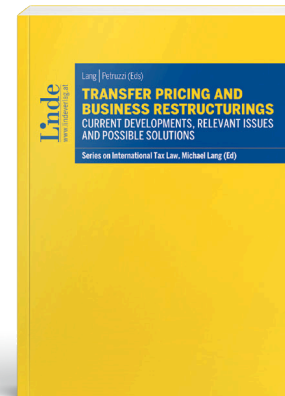
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The editor Michael Lang has been Professor of Tax Law since 1994 with a special focus on international tax law. He is head of the Institute for Austrian and International Tax Law at the WU (Vienna University of Economics and Business).

Contact and Information

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Barbara Ender-Rochowansky

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