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 26 – 31, 2026, Vienna

Program

Monday, January 26, 2026

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, RUST
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: RUST, TSCHATSCH

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 27, 2026

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: CHRISTODOULOPOULOS
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): CAO, 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: JAIN, 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 28, 2026

Employees

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

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

Entertainers and Sportspersons; Interest and Dividends in Treaty Law

14.00 – 15.35 Entertainers and Sportspersons and tax treaties; "look-through-approach": CHRISTODOULOPOULOS

15.55 – 17.30 Interpretation of "dividends" and "interest" and making the distinction in practical cases; updates in the 2017 Model: MORAMARCO

Thursday, January 29, 2026

Capital Gains and Royalties in Treaty Law

09.00 – 10.35 Royalties; cross-border software planning; leasing transactions: RAO, ROMSTORFER

10.55 – 12.30 Capital gains and tax treaties: RAO

Qualification Conflicts and the Tax Treaty Treatment of Partnerships

14.00 – 15.35 QualificatioQualification conflicts in practice; tax planning; triangular cases – opportunities and risks: MIREMBE, OCHOA

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

Friday, January 30, 2026

Methods to Avoid Double Taxation: Exemption and Credit

09.00 – 10.35 Exemption method; exemption with progression: BENDLINGER, ROMSTORFER

10.55 – 12.30 Credit method; maximum credit; tax sparing: KLOKAR

Recent OECD and UN Developments; Protection against Discrimination

14.00 – 15.35 Recent OECD and UN developments: KNOTZER

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

Saturday, January 31, 2026

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

09.00 – 10.35 Recent ECJ decisions relevant for tax treaty law: CHRISTODOULOPOULOS

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: JIROUSEK

Chairmen

Prof. Georg Kofler, Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, Prof. Claus Staringer, Prof. Rita Szudoczky

Speakers

Valentin Bendlinger (ICON), Juliane Beverungen (WU Vienna), Gangshan Cao (WU Vienna), Timoleon Christodoulopoulos (WU Vienna), Eric Coenen (WU Vienna), Matthias Hofstätter (LeitnerLeitner), Siddarth Jain (WU Vienna), Heinz Jirousek (WU Vienna), Martin Klokar (KLOKAR & PARTNER), Christian Knotzer (Federal Ministry of Finance, Vienna), Walter Loukota (Ludwig & Partner), Ruth Mirembe (WU Vienna), Giuseppe Moramarco (WU Vienna), João Ochôa (WU Vienna), Raffaele Petruzzi (WU Vienna), Patrick Plansky (EY), Siddhesh Rao (Copenhagen Business School), Jürgen Romstorfer (EY), Alexander Rust (WU Vienna), Erich Schaffer (Grant Thornton), Markus Seiler (Mayr-Melnhof), Franz P. Sutter (Austrian Supreme Administrative Court), Iris Tschatsch (WU Vienna)

Organization

Fee
EUR 2,600 excl. 20% VAT, including course materials, coffee breaks and lunch
Early booking bonus: 10% when booking before December 1, 2025

Venue, contact details
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Registration / Billing details

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