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

The Practice of Double Tax Treaties in Case Studies – Basic level course

A six-day thorough and structured course for
tax practitioners January 25 – 30, 2027, Vienna

Program

Monday, January 25, 2027

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, 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 26, 2027

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: GALIK, PART-OLCHOA
- 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: CAO, 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 27, 2027

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”: BASTELEURS, KRENN
15.55 – 17.30 Interpretation of “dividends” and “interest” and making the distinction in practical cases; updates in the 2017 Model: MORAMARCO

Thursday, January 28, 2027

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 Qualification conflicts in practice; tax planning; triangular cases – opportunities and risks: PART-OCHOA
15.55 – 17.30 Partnerships, tax treaty entitlement, OECD Report – practical implications: BEVERUNGEN, COENEN

Friday, January 29, 2027

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 30, 2027

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

- 09.00 – 10.35 Recent ECJ decisions relevant for tax treaty law: MORAMARCO, ZAMAN
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

Chairpersons

Assoc. Prof. Nevia Čičin-Šain, Prof. Georg Kofler, Prof. Michael Lang, Prof. Alexander Rust, Prof. Josef Schuch, Prof. Karoline Spies, Prof. Claus Staringer, Assoc. Prof. Rita Szudoczky

Speakers

Valentin Bendlinger (ICON), Robbe Basteleurs (WU Vienna), Juliane Beverungen (WU Vienna), Gangshan Cao (WU Vienna), Eric Coenen (WU Vienna), František Galík (WU Vienna), Matthias Hofstätter (LeitnerLeitner), Heinz Jirousek (WU Vienna), Martin Klokár (KLOKAR & PARTNER), Christian Knotzer (Federal Ministry of Finance, Vienna), Dominic Krenn (WU Vienna), Walter Loukota (Rödl Austria), Giuseppe Moramarco (WU Vienna), João Part-Ochôa (WU Vienna), Raffaele Petruzzi (WU Vienna), Patrick Plansky (EY), Siddhesh Rao (Copenhagen Business School), Jürgen Romstorfer (EY), Erich Schaffer (Grant Thornton), Markus Seiler (Mayr-Melnhof), Franz P. Sutter (Austrian Supreme Administrative Court), Iris Tschatsch (WU Vienna), Matthias Zaman (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, 2026

Venue, contact details

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