

Summer Course 2015



WESTFÄLISCHE  
WILHELMS-UNIVERSITÄT  
MÜNSTER



## INTERNATIONAL TAXATION

**SUMMER COURSE**

June 28 – July 04, 2015



## Münster: Living between tradition and modern spirit

In October 2004 Münster received the LivCom Award in Canada officially confirming what the people of Münster already knew: that theirs is one of the most liveable cities in the world! The first large city in Germany to receive this award, the Westphalian metropolis bridges the gap between traditional and contemporary in its own extraordinary way. The well-known historic old town with its mediaeval buildings is a harmonious contrast to the modern architecture seen in the city's many new buildings.

Founded in 793, Münster has a long and illustrious history, the most famous and notable event of which is the Peace of Westphalia treaty of 1648 which after months of negotiation ended the Thirty Years' War. Today it is still possible to visit the historic 'Hall of Peace' located in the city's beautiful gothic City Hall. From there a walk along the famous 'Prinzpalmarkt' with its magnificent gabled buildings is a walk back to the time of the Hanse.

Münster's University, which is the largest employer of the region, was founded in 1780 and is one of the five largest universities in Germany. About 40.000 students take part in over 110 fields of study. The university's good reputation is particularly based on its law and business studies programs. The administration of the university is located today in the Prince Bishop's Castle in Münster. This outstanding structure was built by the architect Johann Conrad Schlaun whose baroque architecture can be seen in many other areas of the city.

Whoever comes to Münster immediately notices the spectacular amount of bicycles that are not only the vehicle of choice for getting from one seminar to another, but also used by those of every age. That this ubiquitous method of transportation forms a distinct part of the cityscape day and night is no surprise – there are about twice as many bicycles in Münster as there are inhabitants!

However, Münster has more to offer than just a university and countless bicycles. Those interested in culture keep returning to enjoy Münster's concerts, theatres and museums. Germany's only Picasso Museum can be found in the immediate vicinity of the "Kettelerschen Hof" where the seminar rooms and offices of JurGrad gGmbH are located.

In addition, the Westphalian metropolis has an extremely large selection of restaurants, cafes and pubs. The night-life in Münster is legendary – and not just for students. Especially popular for young and old is the 'Kuhviertel' at the edge of the old town, with its many small, carefully restored houses and traditional student pubs. On the other side of Münster is the newly developed harbor area on the Dortmund-Ems Canal where a 'trendy' stretch along the water contains numerous clubs, bars and discotheques.



Experience culture and enjoy a zest for life every day.



## Faculty

### Panel of Lecturers



**Prof. DDr. Georg W. Kofler, LL.M. (NYU)**  
Institute for Fiscal Law, Tax Law and Tax Policy,  
Johannes Kepler University of Linz, Austria



**Prof. Dr. Heinz-Klaus Kroppen, LL.M.**  
PricewaterhouseCoopers AG,  
Düsseldorf, Germany



**Omri Y. Marian**  
Assistant Professor of Law,  
University of Florida,  
Levin College of Law, USA



**Dr. Reimar Pinkernell, LL.M.**  
Flick Gocke Schaumburg,  
Bonn, Germany



**Prof. Dr Alexander Rust, LL.M. (NYU)**  
Faculty of Law, Economics and Finance,  
University of Luxembourg



**Dr. Marcel Schaper**  
Assistant Professor of Law,  
Maastricht University,  
the Netherlands



**Dr. Arne Schnitger, LL.M.**  
PricewaterhouseCoopers AG,  
Berlin, Germany



**Prof. Dr. Ton Stevens**  
Tax advisor at Loyens & Loeff N.V., Rotterdam,  
Professor of international tax law  
at Rotterdam University, the Netherlands



**Dr. Matthias Valta**  
Senior Research Associate  
Heidelberg University, Germany



# Introductory Course

## Sunday, 28 June 2015

- 10.00 a.m. – 6.00 p.m. **Introduction to and Basic Concepts of International Tax Law**
- Sources of international tax law
  - How to access materials on international tax law
  - Taxpayer residence
  - Residence vs. Source Taxation
  - Non-resident taxation and ability to pay
  - Domestic income of non-resident taxpayers
  - International double taxation and its causes
  - Avoidance of double taxation
  - Withholding taxes
- Dr. Marcel Schaper

6.00 p.m.

## Get-together



The courses offer a perfect opportunity for close contact to the lecturers.

## Monday, 29 June 2015

- 9.00 a.m. – 1.00 p.m. **Fundamental Principles of Tax Treaty Law I**
- Objectives and structure, treaty models
  - Relationship between Tax Treaty Law and Domestic Law
  - Treaty interpretation
  - Taxpayer residence
  - Allocation of taxing rights
    - Income from immovable property
    - Business profits and permanent establishments
    - Rents from movable property
    - Dividends, interests and royalties
    - Income from employment
- Prof. DDr. Georg W. Kofler, LL.M. (NYU)

- 1.45 p.m. – 6.00 p.m. **Fundamental Principles of Tax Treaty Law II**
- Alternative methods of eliminating double taxation
    - Credit method
    - Exemption method
  - Mutual agreement procedures and arbitration
  - Exchange of information
- Prof. DDr. Georg W. Kofler, LL.M. (NYU)

## Tuesday, 30 June 2015

- 9.00 a.m. – 1.00 p.m. **Overview of the BEPS and Corresponding EU Initiatives**
- BEPS: background & issues
  - OECD Action Plan
  - EU Action Plan
- Dr. Matthias Valta
- 1.45 p.m. – 6.00 p.m. **Overview of Special Regimes**
- Exit taxes for individuals and business assets
  - Controlled Foreign Companies (CFC) legislation
  - Limitation of interest deduction
- Prof. Dr. Alexander Rust, LL.M. (NYU)



Wednesday, 01 July 2015

9.00 a.m. – 1.00 a.m.

### Anti-avoidance Provisions in International Tax Law

- Switch-over and subject-to-tax clauses
- Limitation of benefits
- The role of GAAR in international tax law

Dr. Arne Schnitger, LL.M.

1.45 p.m. – 6.00 p.m.

### Tax Challenges of the Digital Economy

- Source and character of income from digital transactions
- International tax planning techniques of E-Commerce companies
- Taxation of electronically supplied services under the EU VAT directive
- Recent developments at the OECD Level

Dr. Reimar Pinkernell, LL.M.

Thursday, 02 July 2015

9.00 a.m. – 1.00 p.m.

### Taxation of IP

- Patent Box regimes
- Transfer Pricing Adjustments
- EU Interest & Royalty Directive

Prof. Dr. Heinz-Klaus Kroppen, LL.M.

1.45 p.m. – 6.00 p.m.

### Partnerships in International Tax Law

- Fiscal transparency
- OECD Partnership Report
- Hybrid mismatch arrangements
- Case studies

Prof. Dr. Ton Stevens

Friday, 03 July 2015

9.00 a.m. – 6.00 p.m.

### US International Tax Policy – Overview

- Deferred tax on permanently invested foreign earnings
- Withholding tax policy
- Main differences between US and OECD model treaties/tax treaty policy
- Transfer pricing methods
- FATCA

Omri Y. Marian

Saturday, 04 July 2015

10.00 a.m. – 11.30 a.m.

### Optional Test (Introductory Course)



The courses take place in a pleasant atmosphere.



## General Information

### Who should attend?

#### Introductory Course:

Participants with only basic knowledge of international tax law, e.g. young professionals, interns, "Rechtsreferendare", students

#### Advanced Course:

Professionals with previous knowledge of international taxation, e.g. lawyers, consultants, participants of the Introductory Course

- **Venue:** The courses will take place at "Kettelerscher Hof" (Königsstr. 51-53) which is located in the city of Münster, close to the main building of the Faculty of Law.
- **Accommodation:** The organizer does not provide accommodation. A directory of hotels, which offer a discount to participants, is available.
- **Registration:** The registration form is available on [www.sc-tax.de](http://www.sc-tax.de). Registration deadline is 15 June 2015.
- **Course Fee:** The fee includes all course materials and refreshments.

<b>Reduced*:</b>	€ 300
<b>Standard**:</b>	€ 1.800

\*Full-time students and "Rechtsreferendare", proof required. Maximum ten participants.

\*\*A 50% discount applies for former and recent participants of our master programs.

Both sessions and all lectures may also be booked and attended separately (€ 400/day).

# JurGrad<sup>o</sup>

School of Tax  
and Business Law

Westfälische  
Wilhelms-Universität  
Münster

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Katrin Leez, M.A.



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48143 Münster

3 Office of the JurGrad gGmbH,  
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4 Münster Central Station



## Summer Course International Taxation

In June 2015, Münster University and JurGrad gGmbH will offer the annual Summer Course International Taxation. Again, the faculty is composed of taxation experts from international law firms and universities.

Due to the increasing number of international business relations caused by a constantly advancing globalization, international taxation has become a vital part of today's business world. Not only multinational corporations but also small and medium-sized companies and freelancers are confronted with the increasing complexity of global markets. Cross border transactions raise a multitude of questions regarding taxation matters.

Within this context, the Institute of Tax Law and JurGrad offer a one week Summer Course covering the basic principles of international tax law, moving on to discuss selected topics in more detail:

The **Introductory Course** (28–30 June) aims to familiarize students and young professionals with the basics of international tax law and allows to benefit from the knowledge of lecturers with extensive international tax experience. The course will outline the basic concepts of international tax law as well as the fundamental principles of tax treaty law. Furthermore, an overview of special regimes will be given.

The following **Advanced Course** (01–03 July) intends to give participants an opportunity to gain greater understanding of various issues of international taxation: Academics and practitioners will discuss topics such as "Tax Challenges of the Digital Economy", "Partnerships in International Tax Law" and "US International Tax Policy" from different backgrounds and international perspectives.

All lectures will be held in English and may be attended separately.

We are looking forward to welcoming you among the participants!

**Prof. Dr. Joachim Englisch**  
Institute of Tax Law



**Prof. Dr. Joachim Englisch**

## The Best of Theory and Practice

Founded in the summer of 2002, JurGrad gGmbH supports the academic and continuing education programs of the University of Münster in the areas of Law and Economics.

In order to optimally prepare our course participants for an excellent professional qualification in national and international areas, we cooperate with well-known lecturers from Germany and around the world who work in banks, business consultancies, finance courts, universities, as well as nationally and internationally operating law firms.

In this way, we are able to combine long-term experience and knowledge in the subject areas with up-to-date teaching and research.

The best of the best – for your professional success.

For further information on  
our Master programs visit:  
[www.uni-muenster-llm.de](http://www.uni-muenster-llm.de)

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