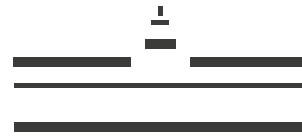


Summer Course 2013



WESTFÄLISCHE
WILHELMS-UNIVERSITÄT
MÜNSTER



INTERNATIONAL TAXATION

SUMMER COURSE

July 21 – 27, 2013



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 'Prinzipalmarkt' 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 39.000 students (2011/2012) take part in over 130 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 "Kettlerschen 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 discoteques.



Experience culture and enjoy a zest for life every day.



Faculty

Panel of Lecturers



Dr. Sebastian Benz
Linklaters LLP, Düsseldorf,
Germany



Prof. Yariv Brauner
University of Florida
Levin College of Law, USA



Dr. Pia Dorf Müller
P+P Pöllath + Partners,
Frankfurt a.M., Germany



**Dr. Domingo
Jiménez-Valladolid
de L'Hotellerie-Fallois**
Autonomous University
of Madrid, Spain



Prof. Guglielmo Maisto
Maisto e Associati,
Milan, Italy



Prof. Dr. Rainer Prokisch
Maastricht University,
the Netherlands



Prof. Dr. Kees van Raad
University of Leiden,
the Netherlands



**Prof. Dr. Alexander Rust,
LL.M. (NYU)**
University of Luxembourg



Dr. Arne Schnitger, LL.M.
PwC AG, Berlin,
Germany



Prof. Dr. Ton Stevens
Loyens & Loeff N.V.,
Rotterdam,
the Netherlands



**Prof. Dr. Félix Alberto
Vega Borrego**
Autonomous University
of Madrid, Spain



Introductory Course



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

Sunday, July 21, 2013

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

Prof. Dr. Rainer Prokisch

6.00 p.m.

Get-together

Monday, July 22, 2013

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. Dr. Félix Alberto Vega Borrego
Dr. Domingo Jiménez-Valladolid
de L'Hotellerie-Fallois

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. Dr. Félix Alberto Vega Borrego
Dr. Domingo Jiménez-Valladolid
de L'Hotellerie-Fallois

Tuesday, July 23, 2013

9.00 a.m. – 1.00 p.m.

Overview of Special Regimes

- Exit taxes for individuals and business assets
- Tax treatment of foreign losses
- Controlled Foreign Companies (CFC) legislation
- Rules on sub capitalization

Prof. Dr. Alexander Rust, LL.M. (NYU)

1.45 p.m. – 6.00 p.m.

Current Issues in Tax Treaty Interpretation and Application

Prof. Dr. Kees van Raad



Wednesday, July 24, 2013

9.00 a.m. – 1.00 p.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 a.m. – 6.00 p.m.

Transfer Pricing Adjustments

- Transfer pricing methods (OECD and EU approach)
- Taxpayer compliance: Documentation and co-operation requirements (OECD and EU approach)
- EU Arbitration Convention and Code of Conduct

Prof. Guglielmo Maisto



Thursday, July 25, 2013

9.00 a.m. – 1.00 p.m.

Cross-border Reorganization, Business Restructuring and Financing

- Mergers and Acquisitions (M&A)
- Transfer of seat
- Transfer of company functions
- Equity vs. shareholder loan/hybrid financial instruments

Dr. Sebastian Benz

1.45 p.m. – 6.00 p.m.

Partnerships in International Tax Law

- Use/tax advantages of partnerships
- Fiscal transparency
- OESO Partnership Report
- Case studies

Prof. Dr. Ton Stevens



The courses take place in a pleasant atmosphere.

Friday, July 26, 2013

9.00 a.m. – 11.00 a.m.

Non-Discrimination

- Scope and purpose
- Challenges in the general application
- Dispute settlement

Dr. Pia Dorf Müller

11.15 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

Prof. Yariv Brauner

Saturday, July 27, 2013

11.00 a.m. – 12.30 p.m.

Optional Test (Introductory Course)



General Information

- **Who should attend?** Young Professionals, Lawyers, Consultants, Interns, "Rechtsreferendare", Students
- **Venue:** All courses will be held at the "Kettlersche Hof" (Königsstr. 51-53) which is located in the city of Münster close to the main building of the Faculty of Law. The homepage of JurGrad gGmbH (www.sc-tax.de) provides all necessary information on the Summer Course.
- **Accommodation:** Accommodation is not provided by the organizer. However, we provide a directory of hotels which offer a discount to our participants.
- **Information for (full-time) students of the University of Münster:** There are 10 places available for students of the University of Münster; the course fee is € 90. Free attendance is granted to students who have the "Schwerpunktbereich" 8, provided prior registration at the responsible examination authority and participation in the test.
- **Registration:** The registration form can be found on www.sc-tax.de.
- **Course Fees:** The fee includes all course materials and refreshments.

Reduced*: € 600

Standard:** € 1.800

registration
deadline
July 8, 2013

* Students, "Rechtsreferendare", PhD Candidates.

** 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^o

School of Tax
and Business Law

Westfälische
Wilhelms-Universität
Münster

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Katrin Leez, M.A.



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48143 Münster

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Picassoplatz 3, 48143 Münster

4 Münster Central Station



International Taxation

In July 2013, 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** (21st to 23rd July) 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** (24th to 26th 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 "Transfer Pricing Adjustments", "Cross-border Reorganisation, Business Restructuring and Financing" and "US International Tax Policy" from different backgrounds and international perspectives.

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

We thank our lecturers for their contribution to the course. We also thank our sponsors for their financial support enabling several students to take part in the courses.

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

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