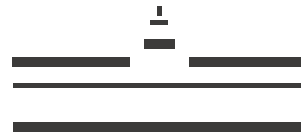


Summer Course 2011



WESTFÄLISCHE  
WILHELMS-UNIVERSITÄT  
MÜNSTER



## INTERNATIONAL TAXATION

**SUMMER COURSE**

July 24 – 29, 2011



### 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 37.200 students (2010/2011) 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.



## International Taxation

In July 2011, the Institute of Tax Law of the University of Münster and the JurGrad gGmbH will again offer courses on International Taxation. The faculty consists of specialists and practitioners from international law firms, universities and tax authorities.

The Summer Course provides students and young professionals with an opportunity to receive a compact overview of important aspects of international tax law and to benefit from the knowledge of lecturers with extensive international tax experience.

The first session (July 24 – 26) aims to provide participants with the basic knowledge of international tax law: leading experts in the field 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 first session is followed by a second session (July 27 – 29) and gives participants an opportunity to gain greater understanding of various topics of international taxation: transfer pricing, cross-border activities and investments as well as anti-avoidance provisions. Case studies on selected topics of tax treaty law will enhance the lectures.

All lectures will be held in English. Both sessions stand on their own and may be attended separately.

We thank our lecturers for their contribution to the course. We also thank our sponsors and participating firms for their financial support enabling us to provide scholarships for several students.

We are looking forward to welcoming you among the participants!

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



**Prof. Dr. Joachim Englisch**



The castle of Münster: main building of the University



## First session



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

### Sunday, July 24, 2011

#### 11.30 a.m. – 2.45 p.m. **Introduction to International Tax Law**

- Sources of international tax law
- Residence vs. Source Taxation
- International double taxation and its causes
- Co-operation of tax authorities

**Prof. Dr. Dieter Birk**

**Prof. Dr. Joachim Englisch**

#### 3.15 p.m. – 6.15 p.m. **Basic Concepts of International Tax Law**

- Taxpayer residence
- Foreign tax credit for resident taxpayers
- Domestic income of non-resident taxpayers
- Withholding taxes
- Non-resident taxation and ability to pay

**Prof. Dr. Rainer G. Prokisch**

6.15 p.m.

**Get-together**

### Monday, July 25, 2011

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

**Prof. Yariv Brauner**

1.45 p.m. – 6.00 p.m.

#### **Fundamental Principles of Tax Treaty Law II**

- Alternative methods of eliminating double taxation
- Non-discrimination
- Mutual agreement procedures and arbitration
- Exchange of information

**Prof. Yariv Brauner**

### Tuesday, July 26, 2011

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
- Introduction to transfer pricing adjustments
- Rules on sub capitalization

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

1.45 p.m. – 3.45 p.m.

#### **Optional Program**

■ Case Studies  
**Dr. Till Zech, LL.M.**

- Sightseeing



Wednesday, July 27, 2011

9.00 a.m. – 10.30 a.m. **Test**

11.00 a.m. – 1.00 p.m. **Co-operation of Tax Administration**

- Exchange of information
- Mutual agreement procedures
- Assistance in the collection of tax claims

**Undersecretary Ernst Czakert**

1.45 p.m. – 6.00 p.m. **Transfer Pricing Adjustments**

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

**Prof. Guglielmo Maisto**

Thursday, July 28, 2011

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**

**Prof. Dr. Ton Stevens**

Friday, July 29, 2011

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.**

1.40 a.m. – 6.00 p.m.

**Case Studies on Selected Topics of Tax Treaty Law**

- New developments in the taxation of permanent establishments
- Non-discrimination
- Triangular cases
- Dual resident companies

**Prof. Dr. Kees van Raad**

The courses take place in a pleasant atmosphere.





## Faculty

### Panel of Lecturers



**Dr. Sebastian Benz**  
Linklaters, Düsseldorf



**Prof. Dr. Dieter Birk**  
University of Münster



**Prof. Yariv Brauner**  
University of Florida



**Undersecretary  
Ernst Czakert**  
German Federal Ministry  
of Finance, Berlin



**Prof. Dr.  
Joachim Englisch**  
University of Münster



**Prof. Guglielmo Maisto**  
Maisto e Associati,  
Milan/London



**Prof. Dr.  
Rainer G. Prokisch**  
University of Maastricht



**Prof. Dr. Kees van Raad**  
University of Leiden



**Prof. Dr. Alexander Rust,  
LL.M. (NYU)**  
Université du Luxembourg



**Dr. Arne Schnitger, LL.M.**  
PriceWaterhouseCoopers  
AG, Berlin



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



**Dr. Till Zech, LL.M.**  
German Federal Ministry  
of Finance, Berlin



## General Information

- **Who should attend?** Students, young Professionals, Lawyers, Tax Assistants, Tax Consultants, Interns (Rechtsreferendare).
- **Venue:** All courses will be held at the "Kettlersche Hof" (Königsstraße 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](http://www.sc-tax.de)) will provide you with all necessary information for the Summer Course.
- **Accommodation:** Accommodation is not provided by the organizer. However, together with the confirmation of registration you will get a directory of hotels which offer a discount to our participants. For further help, please refer to the tourist information in Münster ([www.muenster.de/stadt/tourismus/](http://www.muenster.de/stadt/tourismus/)).
- **Information for (full-time) students of the University of Münster:** There are 20 places available for students of the University of Münster. For students who have the "Schwerpunktbereich 8" participation is free of charge if the Summer Course is credited for their studies; Otherwise the full course fee is € 90.
- **Registration:** The registration form can be found on [www.sc-tax.de](http://www.sc-tax.de).
- **Course Fees:** The fee includes all lunches, course materials and refreshments.

Registration until June 15, 2011

**Reduced\*:** € 520 per session

**Standard:** € 1.000 per session

Registration after June 15, 2011

**Reduced\*:** € 670 per session

**Standard:** € 1.150 per session

**Save 10%**  
by booking both  
sessions!

\* Students, Interns (Referendare), PhD candidates, former and recent participants of the Master programs.

# JurGrad<sup>o</sup>

School of Tax  
and Business Law

Westfälische  
Wilhelms-Universität  
Münster

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**Katrin Leez, M.A.**



**Beatrice Birkhahn, M.A.**



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2 Kettlerscher Hof,  
Königsstraße 51-53,  
48143 Münster

3 Office of the JurGrad gGmbH,  
Picassoplatz 3, 48143 Münster

4 Münster Central Station

## 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 Business Law.

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 to  
our Master programs visit:  
[www.uni-muenster-llm.de](http://www.uni-muenster-llm.de)

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