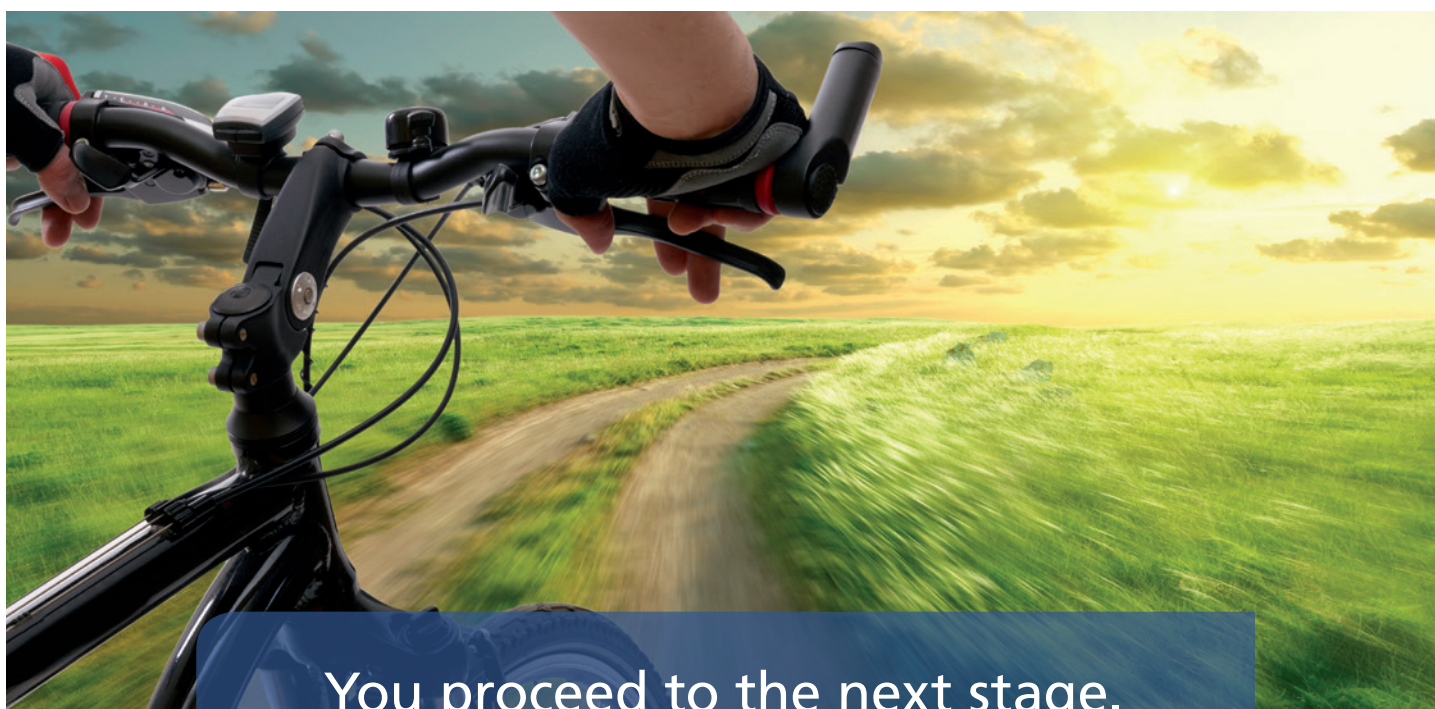


# SUMMER COURSE INTERNATIONAL TAXATION

June 20 – 24, 2016



You proceed to the next stage.  
We get you in shape.



## JurGrad<sup>°</sup>

Master programs  
at Münster University

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## Summer Course International Taxation

Dear Sir or Madam,

In June 2016, 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 discussing selected topics in more detail:

The preceding **Introductory Course** (20–22 June) familiarizes students and young professionals with the basics, terms and definitions of international tax legislation 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.

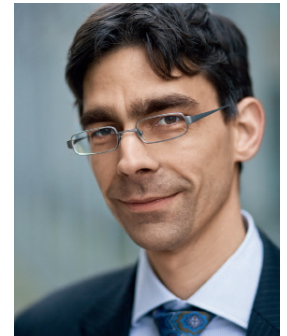
The following **Advanced Course** (23–24 June) allows to increase in-depth knowledge of various topics of international taxation and to discuss the facts of a case with an international audience. Academics and practitioners will discuss topics such as "Tax Challenges of the Digital Economy", "Transfer Pricing in the Post-BEPS Era" and "Taxation of Hybrid Arrangements" 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**

## General Information



### JurGrad gGmbH

Jurgrad is an institution known for high-quality higher education and training for the Faculty of Law at Münster University. Since 2002, we offer extra occupational master programs, state-of-the-art in teaching and research. Our international faculty is composed of highly renowned experts in the field who combine academic excellence with practical insights. Whatever your ambition is – we give our best to help you reach your goal.

### Registration

To register for the summer course please fill in the registration form available on [www.sc-tax.de](http://www.sc-tax.de). The fee includes all course materials and refreshments.

### Course Fee

Instead of offering scholarships for single students, we decided to provide financial support to encourage students, research assistants at universities and “Referendare” to take part in the summer course. Please attach a copy of your certificate of matriculation or similar to your registration. Besides, former and recent participants of our master programs qualify for a 50% discount.

Standard Fee	<b>1.200 €</b>
Referendare, Research Assistants, JurGrad-Participants	<b>600 €</b>
Students (up to the age of 27)	<b>300 €</b>

### Venue

All lectures will take place at the Kettelerscher Hof, Königsstr. 51–53, 48143 Münster, which is located in the centre of Münster close to the main building of the Faculty of Law.

### Accommodation

We do not provide accommodation. However, there are discounts available in certain hotels in Münster for the participants of the summer course. You will receive a directory of possible accommodation together with your confirmation of enrolment.

**Registration Deadline:**  
**6 June 2016**

Monday, 20 June 2016



**Introduction to and Basic Concepts of International Tax Law | 10.30 a.m. – 6.00 p.m.**

- 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

**Lecturer**

Dr Marcel Schaper, Maastricht University, the Netherlands

Tuesday, 21 June 2016



**Fundamental Principles of Tax Treaty Law | 9.00 a.m. – 6.00 p.m.**

- 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
- Alternative methods of eliminating double taxation
  - Credit method
  - Exemption method
- Mutual agreement procedures and arbitration
- Exchange of information

**Lecturer**

Prof. Dr Steffen Lampert, Osnabrück University, Germany

## Advanced Course

Wednesday, 22 June 2016



### Implementing the OECD BEPS Recommendations in the EU: An Overview | 9.00 a.m. – 1.00 p.m.

- BEPS: background & issues
- OECD/G20 2015 Deliverables
- EU Action Plan

**Lecturer**

Dr Matthias Valta, Heidelberg University, Germany

### Optional Test (Introductory Session) | 3.00 p.m. – 4.30 p.m.

Thursday, 23 June 2016



### Special Regimes | 9.00 a.m. – 1.00 p.m.

- Exit taxes for individuals and business assets
- Controlled Foreign Companies (CFC) legislation
- Limitation of interest deduction

**Lecturer**

Prof. Dr Alexander Rust, LL.M. (NYU), Vienna University of Economics and Business, Austria



### Tax Challenges of the Digital Economy | 1.45 p.m. – 6.00 p.m.

- 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

**Lecturer**

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

## Advanced Course

Friday, 24 June 2016



### Transfer Pricing in the Post-BEPS Era | 9.00 a.m. – 1.00 p.m.

- Principle of taxation where value is created
- TP methods with a focus on profit split method
- The relevance of contractual arrangements
- Re-assessment of “assets used, risks assumed, and functions performed”
- CbC reporting

#### Lecturer

Antonio Russo, Baker & Mc Kenzie, Amsterdam, the Netherlands



### Taxation of Hybrid Arrangements | 1.45 p.m. – 6.00 p.m.

- Income tax legislation applied to foreign entities: classification
- General framework for hybrid mismatch arrangements
- Application under the OECD model tax convention
- Application under the EU parent-subsidiary directive

#### Lecturer

Prof. Dr Bart Peeters, Gent University, Belgium



## Living in Münster



New leisure area at Münster's city harbour: the "Kreativ-Kai"

### Best Possibilities: Study and Stay in Münster

The summer course takes place at the Kettelersche Hof which is located in the heart of Münster. The modern lecture rooms are surrounded by the charming atmosphere of the historic centre and provide ideal conditions for successful studies. Münster has a lot to offer for those who want to enjoy this beautiful city and also appreciate unique accommodation like the cozy Westphalian guesthouse or the stylish design hotel. Particularly hospitable: Selected hotels offer special rates for JurGrad's participants.

### Münster beyond Time: Livable City between Tradition and Modernity

Münster was the first German city to receive the LivCom Award. The Westphalian metropolis bridges the gap between traditional and contemporary in its own extraordinary way: Founded in 793, Münster has a long and illustrious history which still seems to echo through time in the mediaeval buildings of the historic old town which harmoniously contrast to the modern architecture seen in the city's new buildings. It is still possible to visit the gothic Hall of Peace where, after months of negotiation, the contracts ending the Thirty Years' War were signed. From there a walk along the famous Prinzipalmarkt with its magnificent gabled houses is a walk back to the time of the Hanse.



Cultural history meets modern present: Münster's arcades

### Münster in Motion: Traditional University Town and City of Culture

Münster's university was founded in 1780 and is one of the five largest universities in Germany. About 40.000 students study in more than 120 majors. The university's excellent reputation is particularly based on its law and business degree courses. The administration of the university is located in the Prince Bishop's Castle. This outstanding building was designed by the architect Johann Conrad Schlaun whose baroque architecture can be seen in many other parts of the city.



Experience culture, enjoy relaxation: local recreation at the Aasee

### New Horizons: Classic meets Young Scene

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 neighborhood of the Kettelersche Hof. In addition, Münster has an extremely large selection of restaurants, cafes and pubs. The newly developing harbor area with numerous clubs and bars is the modern contrast to the popular Kuhviertel in the historical center with its many restored houses and traditional student pubs.

## Do you have questions?



Please feel free to contact us:

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- ARBEITSRECHT (LL.M.)
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