



## FOUNDATION FOR INTERNATIONAL TAXATION

### E-TRAINING PROGRAMME ON TAX TREATIES

Date : 1<sup>st</sup> - 3<sup>rd</sup> February, 2012 (Three Full Days)

Venue : Auditorium, Nishith Desai & Associates  
104 B, 10th Floor, Mittal Court, Nariman Point, Mumbai

In co-operation with



Organized by



#### Background

The Foundation for International Taxation (FIT) has organised a three-day training course on the most important and most practically relevant issues in international tax treaties. It is given by the eminent professors and senior research staff of the Institute for Austrian and International Tax Law at WU in Vienna (Austria). The Institute is renowned as one of the leading academic institutes for the study of international taxation in the world and its Master's programme on the subject is globally recognised.

The course will be held in south Mumbai from February 1-3, 2012. To make the course affordable, the course will be given by the Austrian professors using video conferencing facilities to avoid the costs of their travel and stay in India. The lectures will be given on pre-recorded video tapes in the morning sessions and will be followed in the afternoon by live sessions using video conferencing facilities. These afternoon sessions will enable the participants to interact with the professors in Vienna with their questions and comments in a classroom environment.

This course is meant for professionals in industry as well as in practice with preferably some knowledge of tax treaties e.g. intermediate to advance levels. However, it may also be suitable for participants who are new to the subject provided they prepare themselves using appropriate reading materials in advance. A sound knowledge of Indian domestic tax laws and treaties is desirable. At the end of the course, the participants will have an overview of the theory and practice of Model tax treaties as well as some of the significant international tax issues in treaty interpretation and application. The Foundation for International Taxation will also award an official certificate of attendance to all attendees on successful completion of the course.



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### Acknowledgement

We wish to thank Nishith Desai Associates for the use of their video conferencing room and its facilities for this course. **(Important: Please note different timings on Friday afternoon as below)**

### Course Outline

#### **Wednesday, February 1, 2012**

**0830 - 0900 Registration**

##### **Module I**

**0900 - 1030** (Pre-recorded Session)

Interpretation and Application of Tax Treaties - **Prof. Michael Lang**

##### **Module II**

**1100 - 1230** (Pre-recorded Session)

Update on OECD Model Convention - **Prof. Storck**

##### **Module III**

**1400 - 1530** (Interactive Live-Session)

Case Studies on Module I - **Prof. Michael Lang**

##### **Module IV**

**1600 - 1730** (Interactive Live-Session)

Case Studies on Module II - **Prof. Storck**

#### **Thursday, February 2, 2012**

##### **Module V**

**0900 - 1030** (Pre-recorded Session)

Treaty Entitlement, Dual Residence Companies - **Prof. Claus Staringer**

##### **Module VI**

**1100 - 1230** (Pre-recorded Session)

Permanent Establishment and Profit Allocation - **Prof. Helmut Loukota**

##### **Module VII**

**1400 - 1530** (Interactive Live-Session)

Case Studies on Module V - **Prof. Claus Staringer**

##### **Module VIII**

**1600 - 1730** (Interactive Live-Session)

Case Studies on Module VI - **Prof. Helmut Loukota**

#### **Friday, February 3, 2012**

##### **Module IX**

**0900 - 1030** (Pre-recorded Session)

Update on Exchange of Information - **Prof. Pasquale Pistone**

##### **Module X**

**1100 - 1230** (Pre-recorded Session)

Tax Treaties and Tax Avoidance - **Prof. Pasquale Pistone**

##### **Module XI**

**1330 - 1430** (Interactive Live-Session)

Case Studies on Module IX - **Prof. Pasquale Pistone**

##### **Module XII**

**1500 - 1600** (Interactive Live-Session)

Case Studies on Module X - **Prof. Pasquale Pistone**



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### Profile of Faculty

**Michael Lang** is the head of the Institute for Austrian and International Tax Law since 1998, and a professor of tax law with a focus on International tax law. At WU he is both the director of the LL.M. program in international tax law and of the doctoral program in international business taxation (DIBT). He was a partner with Deloitte until 2004. He is President of the Austrian Branch of the International Fiscal Association (IFA).

**Helmut Loukota** has served with the Austrian tax administration since 1962, and in 1988 was appointed the director of the Division for International Tax Law in its Ministry of Finance. He has served as vice chairman of the OECD Working Party on Double Taxation and as chairman of the Working Group on Partnerships. After his retirement in 2006, he continues to work for the Ministry of Finance as an independent consultant in international tax matters.

**Pasquale Pistone** is associate professor of tax law at the University of Salerno and served as EURYI professor at the Institute until late

2010. His current research focus includes taxation in relation with developing countries, good governance and global fiscal transparency. He is a visiting professor at various universities and is a frequent speaker at international tax conferences around the world. In 2010, he was appointed Jean Monnet Professor of European tax law and policy by the EU Commission and joins the staff of the Institute in this capacity now.

**Claus Staringer** is a professor for tax law at the Institute. He is a principal consultant with the law firm Freshfields Bruckhaus Deringer in Vienna.

**Alfred Storck** is visiting professor at the Institute. He is also a honorary professor for company taxation and managerial finance at the University of St. Gallen, Switzerland. Previously, he worked for several years with the ABB Group in Switzerland, where he retired as deputy CFO responsible for the Group Finance and Taxes. Alfred is a member of the Tax Committee of the Business and Industry Advisory Council (BIAC) at OECD.



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### Location and Timing

The course will be held on three days (February 1-3, 2012) from 09.00 a.m. to 12.30 p.m. and from 02.00 p.m. to 05.30 p.m. each day in Auditorium, Nishith Desai & Associates 104 B, 10th Floor, Mittal Court, Nariman Point, Mumbai.

### Fee

As an intermediate to advance course in international tax treaties given by internationally renowned faculty from the Vienna Institute, the fee has been kept relatively low at Rs. 25,000 per participants for this course.

- (a) A group discount of 20% will be given for three or more participants from the same organization.
- (b) A special discount of 50% will be given for 10 or more participants from the same professional organization.

Due to capacity constraints at the video conferencing centre the registration will be limited and strictly based on first-come first served basis.

### Registration

For registration please complete the attached form and send it with your fee to

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622, Maker Chambers V, 6th Floor, 221 Nariman Point, Mumbai 400 021  
Tel. : +91-22-2202 4259/61, 6515 7488 Telefax : +91-22-2202 4260  
Email: internationaltax.foundation@gmail.com

**Course Coordinator: Kiran Umrootkar**

In case you have any questions please contact me.

**Uma Sathnur** (Executive Secretary)

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**FOUNDATION FOR INTERNATIONAL TAXATION**

Registered Office : C/o T. P. Ostwal & Associates

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