



# Foundation for International Taxation

## E-TRAINING PROGRAMME ON TAX TREATIES

Date : 16<sup>th</sup> - 18<sup>th</sup> February, 2011 (Three Full Days)

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

In co-operation with



WU Vienna University of  
Economics and Business



Organized by



Foundation for  
International Taxation

### 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 16-18, 2011. 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.

## Course Outline

### Wednesday, February 16, 2011

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

#### Module III

1400 - 1530 (Interactive Live-Session)  
Case Studies on Module I - **Prof. Josef Schuch and Research Staff**

#### Module IV

1600 - 1730 (Interactive Live-Session)  
Case Studies on Module II - **Prof. Pasquale Pistone and Research Staff**

### Thursday, February 17, 2011

#### 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. Alfred Storck**

#### Module VII

1400 - 1530 (Interactive Live-Session)  
Case Studies on Module V - **Prof. Claus Staringer and Research Staff**

#### Module VIII

1600 - 1730 (Interactive Live-Session)  
Case Studies on Module VI - **Prof. Alfred Storck and Research Staff**

### Friday, February 18, 2011

#### Module IX

0900 - 1030 (Pre-recorded Session)  
Update on Exchange of Information - **Prof. Pasquale Pistone**

#### Module X

1100 - 1230 (Pre-recorded Session)  
Update on OECD Model Convention - **Prof. Helmut Loukota**

#### Module XI

1400 - 1530 (Interactive Live-Session)  
Case Studies on Module IX - **Prof. Pasquale Pistone and Research Staff**

#### Module XII

1600 - 1730 (Interactive Live-Session)  
Case Studies on Module X - **Prof. Helmut Loukota**



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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. He is responsible for the LL.M. program in international tax law. He was a partner with Deloitte until 2004 and is currently a member of the Permanent Scientific Committee (PSC) of 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 Institute in this capacity now.

**Josef Schuch** received his doctorate in law in 1998 for his thesis on expenses and losses under tax treaty law and his PhD in 2002 for his work on timing issues under tax treaty law. His research and publishing activities mainly focus on international tax law. He is a professor in international tax law at the Institute since 2002, and also a partner of Deloitte Austria.

**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 16-18, 2011) from 09.00 a.m. to 12.30 p.m. and from 14.00 p.m. to 05.30 p.m. each day in the specially equipped video conferencing centre (10<sup>th</sup> Floor) in the offices of Nishith Desai Associates, 104 B Mittal Court, Nariman Point, Mumbai 400021.

## 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 participant for this course. A group discount of 20% will be given for three or more participants from the same organisation.

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

Foundation for International Taxation

109 Marine Chambers, 43 New Marine Lines

Churchgate, Mumbai 400020

Tel/Fax: 022 6610 1964/1965

Email: [internationaltax.foundation@gmail.com](mailto:internationaltax.foundation@gmail.com)

**Course Coordinator: Kiran Umrootkar**

In case you have any questions please contact me.

**Uma Sathnur** (Executive Secretary)

Organized by

## FOUNDATION FOR INTERNATIONAL TAXATION

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

104, Bharat House , 4<sup>th</sup> Floor, Mumbai Samachar Marg, Fort, Mumbai 400001 - India  
Tel. 9122 4069 3939 Fax. 9122 4069 3999 Email: [internationaltax.foundation@gmail.com](mailto:internationaltax.foundation@gmail.com)

Administration Office : Attn: Uma Sathnur - 109, Marine Chambers,  
43, New Marine Lines, Churchgate, Mumbai - 400 020, India;  
Tel : 91-22 66101964 / 65    Telefax : 91-22 66101964 / 65



# Foundation for International Taxation

**Hurry !**  
Limited Seats

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### DELEGATE REG. NO.

### DELEGATE REGISTRATION FORM

DELEGATE DATA (In Block Letters) - A separate form is required from each delegate to register for the conference.

Name : \_\_\_\_\_

Company : \_\_\_\_\_

\_\_\_\_\_ Designation: \_\_\_\_\_

Address : \_\_\_\_\_

\_\_\_\_\_ Pin code No. \_\_\_\_\_

Tel.(Off): \_\_\_\_\_ Fax: \_\_\_\_\_

Mobile : \_\_\_\_\_ E-mail (mandatory) : \_\_\_\_\_

**Indian Visa** : Delegates from countries other than India usually need a valid Indian visa. Please check with the local Indian embassy. If you require an invitation letter from us for visa purposes, tick here

Yes: \_\_\_\_\_ No: \_\_\_\_\_

Please send this form by post, e-mail or fax with delegate fee to

Foundation for International Taxation

Attn: Uma Sathnur - 109, Marine Chambers, 43, New Marine Lines,

Churchgate, Mumbai - 400 020, India; Tel : 91-22 66101964 / 65

Telefax : 91-22 66101964 / 65 Email: internationaltax.foundation@gmail.com;

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|--|---|
| Regular Rate for Indians (per delegate)  | Rs. 25,000/- inclusive of Service Tax   |
| Note:USD rates apply to non-Indian residents   | US\$500 inclusive of Indian Service Tax |
| (A group discount of 20% will be given for three or more participants from the same organisation.)   |   |
| The amount for both Indian and Foreign delegates is inclusive of Service Tax.<br>(Our Service Tax Registration No. ST / Mumbai / COV / Dn / II / 36 / 2006). There is no TDS requirement.<br>Please tick here if you require an official Invoice/Receipt from F.I.T. to be mailed or faxed to you. |   |
| Yes: _____ No: _____   |   |
| <b>REFUND POLICY</b> : The fees are non-refundable.  |   |
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