

# *Staying up-to-date:* Current Developments in European and International Tax Law

*Your personal  
invitation to the  
seventh in our  
series of seminars*



**pwc**

## Contact

### WU Institute for Austrian and International Tax Law

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### PwC Austria

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Simply register by filling in the attached fax sheet or by sending an email to one of the above.  
You will receive a reminder as well as details on what is to be discussed before each event.

WU Institute for Austrian and International  
Tax Law – Lecture Room,  
Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1090 Vienna, Austria

PwC Austria  
Erdbergstrasse 200, 1030 Vienna, Austria

16.30 until 19.30

### Seminar dates at a glance

Date	Location
Monday, November 7, 2011	WU
Monday, November 21, 2011	WU
Monday, December 5, 2011	WU
Monday, January 16, 2012	PwC
Monday, March 19, 2012	WU
Monday, April 16, 2012	WU
Monday, May 7, 2012	WU
Monday, June 11, 2012	PwC

**Tax latest:**  
Top European and international  
experts filling you in on new  
tax developments

*We look forward to  
welcoming you!*

Economic developments in Europe have enabled companies to breathe a small sigh of relief after the turbulence encountered in recent years. Growing revenues and positive business trends have generated a sense of optimism both in and beyond Europe. But whether this sense of momentum can be maintained is hard even for experts to predict.

This is why being up to speed on latest developments affecting the tax sector – whether in theory or also in (business) practice – are often of decisive importance. This series of seminars entitled *Current Developments in European and International Tax Law* is hosted by the WU together with PwC, its purpose being to provide you with expert insights while also giving you the opportunity to exchange views on an informal level. This coming academic year we are once

again delighted to be able to welcome a number of internationally renowned speakers from many countries.

Leading researchers as well as experts from the international PwC network will be using this forum as an opportunity to discuss current tax issues. The precise content of the talks and the issues to be dealt with will be decided upon nearer the time of the event itself. This will enable us to focus on the latest relevant issues.

Subject to your registration, you will of course receive details on the topics to be discussed before each individual seminar is held. Participation is free of charge.

We cordially invite you to meet top international tax experts at these exciting lectures.



**Professor Michael Lang**  
Head of the WU Institute for Austrian  
and International Tax Law



**Friedrich Rödler**  
Senior Partner,  
PwC Austria

## **Part 1**

**Monday, November 7, 2011, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1090 Vienna, Austria

### **Lecturers:**

#### ***Simon Cornielje, LL.M.***

Simon Cornielje is a law graduate of Maastricht University. Currently he is a researcher at the Fiscal Institute Tilburg where he is carrying out research on VAT in mergers & acquisitions. He is also a tax lawyer at the PwC office in Amsterdam and is specialized in VAT for businesses in the financial services industry and VAT in mergers & acquisitions.



#### ***Dr. Martin Jann***

Martin Jann holds a doctorate from WU. He is a member of the Tax Expert Board of the Austrian Chamber of Accountants and several working groups thereof. Martin Jann is a Director at the PwC office in Vienna and has over 15 years of professional experience working for PwC and as a leader of the tax team of a local tax-accounting firm. He has specialized in advising domestic and multinational companies in national and international tax matters, corporate reorganizations of national and multinational groups, merger and acquisition transactions and transfer pricing projects. Martin Jann is also author of several books and articles on tax-related topics.



### **Lecturers:**

## **Part 2**

**Monday, November 21, 2011, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1090 Vienna, Austria

### **Prof. Mitchell Kane**

Mitchell Kane is a Professor of Law at the New York University Law School where he specializes in international taxation, tax and development, tax and climate policy. He started his professional career as an Associate Professor of Law at the University of Virginia School of Law and undertook several Visiting Professorships at the University of Pennsylvania School of Law, Harvard Law School and Columbia Law School. He holds a B.A. degree from Yale University as well as a J.D. degree and an M.A. degree from the University of Virginia.

### **Prof. Paul Kirchhof**

Paul Kirchhof is Director of the Research Centre for the Federal Fiscal Code at the Institute for Financial and Fiscal Law at Heidelberg University. A renowned expert in Public Law, Finance and Tax Law, he started his career as a research assistant at the Institute for German and International Tax Law at Heidelberg University and acted as an adviser to the parliament of Baden-Wuerttemberg. He is a board member of the German “Juristentag” and was honoured with the Grand Cross with Star and Sash of the Order of Merit of the Federal Republic of Germany in 1999.

## **Part 3**

**Monday, December 5, 2011, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1090 Vienna, Austria

### **Lecturers:**

#### ***Prof. Olivier Hermand***

Olivier Hermand is a Professor of Tax Law at the Catholic University of Louvain-la-Neuve and Financial Services Tax Country Leader and Partner at PwC in Belgium. He started his professional career as a tax lawyer at Loeff Claeys Verbeke (now Allen & Overy). Today he is an experienced adviser of a wide variety of players (SICAV's, insurance companies, holding companies, etc) regarding EU tax issues. He has specialized in the financial services sector having served as the engagement tax partner for a number of leading banking, investment banking and other financial services clients.



#### ***Dr. Irene Salvi***

Irene Salvi is a law graduate of the University of Zurich. Her PhD is based on a thesis on the double taxation treaty between Germany and Switzerland. Irene Salvi began her professional career as a tax consultant in Zurich. She spent two years working in New York and eventually became a partner with a Big 4 accounting firm in Switzerland. From 1995 to 2007, Irene Salvi was head of tax of Swiss Re, a leading global reinsurance group. She then went on to become a tax partner with another Big 4 firm, where she built up their Swiss Financial Services Tax practice. Since September 2010 she is responsible for the international tax department of the Fiscal Authority of Liechtenstein.



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## ***Part 4***

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**Monday, January 16, 2012, 16.30 – 19.30**

PwC Austria – Office Vienna

Lecture Theatre, Ground Floor

Erdbergstrasse 200, 1030 Vienna, Austria

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### ***Lecturers:***

#### ***Dr. Gijsbert Karel Fibbe***

Gijsbert Fibbe is a Senior Manager for International Tax at PwC in the Netherlands and lecturer for International Tax Law at Erasmus University Rotterdam. He studied International Tax Law at several European Universities such as Rotterdam, Konstanz, Hamburg and Madrid. Gijsbert Fibbe is an active course leader and lecturer at several universities and international congresses and is also member of the Dutch Order of Tax Advisors and a member of the examining board of the Law Faculty of the Erasmus University Rotterdam.

#### ***Mag. Matthias Kornberger***

Matthias Kornberger studied at the University of Innsbruck, at the University of Vienna and at the University of Bradford in the UK. He holds a Master's degree in Social and Economic Sciences and holds a diploma in Business and Management Studies from the University of Bradford. He joined PwC in 2001 and currently works as a Tax Director at PwC Vienna. He works for both multinational and local corporate clients and is specialized in international tax structuring, mergers & acquisitions, corporate reorganizations, private equity transactions and European tax law.

## **Part 5**

**Monday, March 19, 2012, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1030 Vienna, Austria



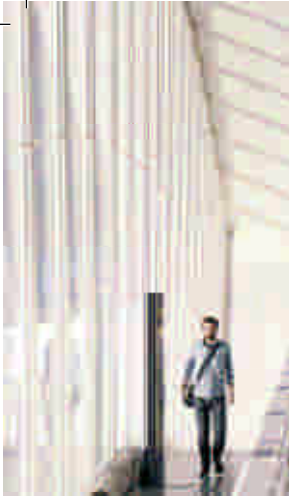
### **Lecturers:**

#### ***Dr. Claire Micheau***

Claire Micheau is a civil servant at the European Commission, with DG Competition (case handler on State aid cases in taxation). Amongst other various qualifications, she holds an LL.M. from Trinity College Dublin and a Master's degree in Global Business Law and Tax Law from HEC ("Haute École Commerciale") and Sorbonne Paris 1-Panthéon. Claire Micheau is also lecturer at the University of Luxembourg and at Sorbonne Paris 1-Panthéon.

#### ***Dr. Dirk Nitzschke***

Dirk Nitzschke is a Senior Manager with PwC in Hamburg. He studied Economics and wrote his doctorate thesis on German CFC and anti-abuse rules. He joined PwC in 2005. His main areas of work include international tax planning and reorganizations as well as corporate tax. Dirk Nitzschke is a member of PwC's German Tax Technical Group. He is also co-author of a commentary on the German Reorganization Tax Act (in "Blümich: EStG, KStG, GewStG") and publishes articles dealing, in particular, with international and domestic tax law.



## **Part 6**

**Monday, April 16, 2012, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1030 Vienna, Austria

### **Lecturers:**

#### ***Bastiaan Starink***

Bastiaan Starink works at PwC Netherlands and Tilburg University. He is specialized in pensions and taxation, both at national and international level. At PwC he advises large companies and pension funds on pension issues. At Tilburg University he teaches “Fiscal and legal aspects of pensions” and is currently doing research on the taxation of cross-border pension payments. Bastiaan Starink has published a number of articles on pensions.

#### ***Prof. Alexander Rust***

Alexander Rust studied law, specializing in tax law, at the Universities of Freiburg (Breisgau), Geneva, Munich and New York. During his Referendariat (legal traineeship) he worked as an assistant judge and as a public prosecutor at the High Court of Munich, as a law clerk at the Ministry of Finance and as a tax advisor in a private practice. His PhD thesis on the compatibility of CFC legislation with tax treaty and EC law won him the European Academic Tax Thesis Award. In 2006/2007 he was awarded an LL.M. in International Taxation from New York University. Since 2010 Alexander Rust has been an Associate Professor of Tax Law at the University of Luxembourg and Director of the LL.M. programme in European and International Tax Law.

## **Part 7**

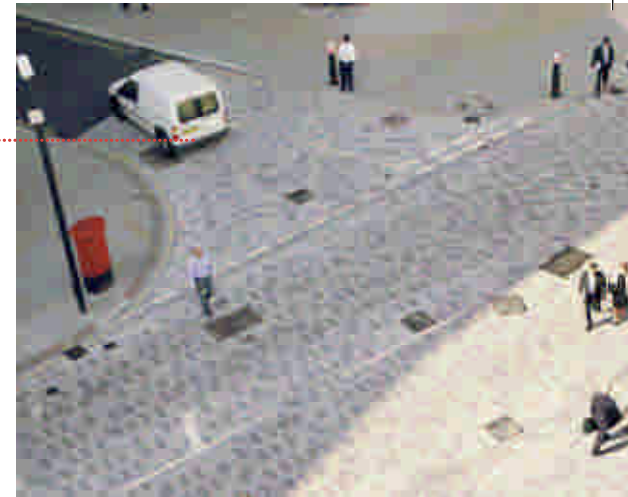
**Monday, May 7, 2012, 16.30 – 19.30**

WU Institute for Austrian and International Tax Law –  
Lecture Room, Area (Stiege) 5, 4<sup>th</sup> Floor  
Althanstrasse 39-45, 1090 Vienna, Austria

### **Lecturers:**

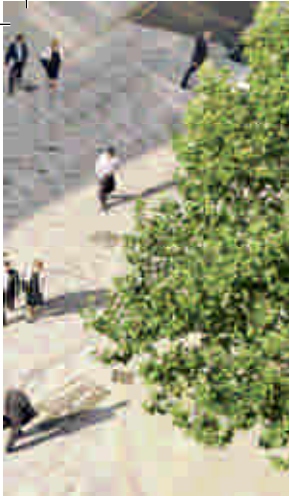
#### ***Prof. Frans J. Vanistendael***

Frans Vanistendael studied Law, Economics and Philosophy at K.U.Leuven (Belgium) as well as in Chicago and Yale. He holds the academic degrees of Dr. Juris, Bachelor in Philosophy, Master of Laws and Doctor (agrégé) in higher legal education. He has been a professor of taxation at K.U.Leuven, a member of the Brussels bar, and dean of the law faculty of K.U.Leuven. He was also cabinet advisor to the Minister of Finance in Belgium, member of the High Council of Finance in Belgium. At present he is Academic Chairman of the International Bureau of Fiscal Documentation in Amsterdam, Director of the European Tax College (Leuven-Tilburg) and a member of the Beirat of the Max Planck Institut für Steuerrecht in Munich.



#### ***Caroline Wunderlich***

Caroline Wunderlich is a Senior Tax Manager with PwC in Hamburg and is specialized in International Tax Law and European Law. Since 2007 she has been leader of the PwC EU Direct Tax Group of the CEE Region. Caroline Wunderlich studied Law at the University of Göteborg and holds an LL.M. degree from the University of Hamburg. She is also author of several publications and is an international lecturer.



### **Lecturers:**

## **Part 8**

**Monday, June 11, 2012, 16.30 – 19.30**

PwC Austria – Office Vienna

Lecture Theatre, Ground Floor

Erdbergstrasse 200, 1030 Vienna, Austria

### **Thomas Neale**

Thomas Neale is Head “Company Tax Initiatives” unit in the DG Taxation and Customs Union of the European Commission. This unit is responsible for a number of various areas, including the Joint Transfer Pricing Forum, the Code of Conduct Group and good governance with third countries and company taxation legislation. The unit was responsible for preparing the legislative proposal for the CCCTB and is currently discussing this proposal with Member States in Council. Previously, Thomas Neale worked on a range of company taxation and Internal Market issues and also worked for DG Energy. He also gained several years of experience working in the tax department of a multi-national oil company and for a firm of tax consultants.

### **Prof. Judith Freedman**

Judith Freedman is Professor of Taxation Law at the Oxford University Faculty of Law and Director of Legal Research at the Oxford University Centre for Business Taxation. She has also worked as a solicitor in the corporate tax department of a large London City firm (Freshfields) and in the Law Department of the London School of Economics and has published widely on tax and corporate law issues. Her recent publications include work on tax avoidance and statutory interpretation, tax and corporate social responsibility, tax risk management, the relationship between taxable profits and accounting profits and small business taxation. She is a member of the Tax Law Review Committee of the Institute for Fiscal Studies (IFS) and of the Council of the IFS.

PwC Vienna  
Erdbergstrasse 200, 1030 Vienna

[www.pwc.at](http://www.pwc.at)

WU Institute for Austrian and International Tax Law Vienna  
Althanstrasse 39–45, 1090 Vienna

[www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

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