



Professional Master of Laws
(European Tax Law) LL.M.

European Tax Law

Aim

The LL.M. Program in “European Tax Law” has been created in 2006 to provide in-depth training for lawyers who are interested in expanding or deepening their expertise in the theory and practice of European Tax Law. Graduates will be able to skillfully apply European Tax Law in professional, corporate, consulting, and administrative environments. Based on several years of offering this program to German speaking tax professionals, beginning with 2012 the program will be held exclusively in English and will feature multiple distance-learning tools to enable candidates to combine their practice with postgraduate education.

The Rector of the JKU will confer the degree of "Professional Master of Laws" (P. LL.M.) on graduates of the postgraduate program in accordance with the terms of the University Act.

Concept

This program is offered in English only, as a one-year part-time program that involves multiple distance-learning tools. The program consists of:

- 23 Lectures**
- 1 Excursion**
- 1 Master-Theses and**
- 1 Final Exam**

The Program is aimed at university graduates whose studies included at least one substantive tax course and at tax practitioners with profound professional experience and academic qualification equivalent to university studies.

With renowned academic and professional experts in European Tax Law as lecturers, education at the highest international level with a great degree of practical relevance is guaranteed.

The course contents are provided in three one-week blocks of presence lectures supplemented by intensive web-based Distance-learning phases. The first two presence phases will take place at the University of Linz, the third in Luxembourg and Brussels, also comprising an excursion to the Court of Justice and the European Commission.

Each course is assessed individually on the basis of academic performance, either through a written or an oral exam and/or evaluation of performance in lectures, such as presentations of case studies.

Academic Degree

The academic degree “Master of Laws” (LL.M.) is conferred on all graduates in accordance with the rules and regulations of the Austrian University Act. This is conditional upon presentation of complete academic records for all program courses, as well as a positive assessment of the master thesis.

Curriculum

The University Act provides for a total of 60 ECTS for the LL.M. degree course. The program is divided into several blocks of lectures and comprises the following subjects:

- **Principles of the Law of the European Union** (The EU: Legal and Institutional Framework, Introduction to the Law of the European Union, Introduction to European Tax Law, Introduction to European Company Law, European Economic and Monetary Union, Legal Gender Studies in European Tax Policy, European Tax Policy and History)
- **Primary EU Law and Tax Law** (EU-State Aid Rules and Taxation, Fundamental Freedoms and Tax Law)
- **Secondary EU Law and direct Taxes** (Merger-Directive and International Corporate Reorganisations, Parent-Subsidiary-Directive, Interest-Savings-Directive, Interest-Royalty-Directive)
- **Secondary EU Law for Excise Duties and Other Indirect Taxes** (Energy Taxation in the European Union, Excise Duties in the European Union, Indirect Taxes on the Raising of Capital und Insurance Taxes)
- **Value Added Tax in the European Union** (Value Added Tax Directive, Value Added Tax Planning)

- **European Social Security Law**
- **European Tax Planning**
- **European Procedural Law** (Administrative and Legal Assistance, ECJ proceedings, Transfer Pricing Rules and Arbitration Convention)
- **European Customs Law**
- **Excursions (Brussels and Luxembourg)**
- **Master Thesis**
- **Final Exam** (Primary EU Law and Tax Law, Value Added Tax in the European Union, Secondary EU Law on Direct and Indirect Taxes)

Program Fee

The program fee for the 2014 academic year is € 11,000. This includes all materials made available by the lecturers as well as examination fees (including also the expenses for the excursion). It does not include travel and accommodation expenses.

Furthermore, it is possible to register for individual courses of the program. The fee is € 400 per day.

Academic Directors

Prof. Markus Achatz ● Prof. Michael Tumpel

Faculty

Markus Achatz ● Dietmar Aigner ● Friedrich Fraberger ● Elfriede Fritz ● Hannes Gurtner ● Werner Haslehner ● Christian Huber ● Harald Jatzke ● Martin Karollus ● Georg Kofler ● Bettina Kotschy ● Katarzyna Muszynska-Herdin ● Peter Pichler ● Gottfried Schellmann ● Clemens Philipp Schindler ● Roman Seer ● Walter Summersberger ● Franz Philipp Sutter ● Michael Tumpel ● Julia Villotti ● Hans-Michael Wolfgang

Prerequisites

The LLM programm will start with March 2014 (first presence phase at University of Linz). Application required till November 2013. Applicants will have graduated from law school or from a master's program in a tax-related area or will expect to do so before the program commences. Alternatively, applicants with a strong experience in tax practice (e.g., with a law or accounting firm, in business, or with a tax administration) and an academic education equivalent to university studies are most welcome to apply. The number of spots in the program is limited. In the case of equal qualifications, the date of application will be decisive as to which applicants are selected.

Contact us

Academic Management

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