
Tax Consequences of Cross Border Transfers of Value

The AIJA Tax Law Commission presents its Tenth Annual Tax Seminar, this time taking place in the beautiful city of Vienna, in Austria. The purpose of the 2017 Tax Seminar is to bring you fully up to speed with "Tax Consequences of Cross Border Transfers of Value". This complex and fascinating topic will include discussion of tax treaties, permanent establishments, transfer pricing, exit taxation and the application of anti-abuse rules. The scientific programme will commence on Friday morning with an overview on cross border transfer of value and tax treaties, given by Professor Patricia Brown, Director of the Graduate Program in Taxation and Taxation of Cross-Border Investment at the University of Miami, followed by a panel on practical implications of transfer pricing. The Friday afternoon session will deal with the application of anti-abuse rules in the context of cross border transactions, outlining both the global approach and the EU context. On Saturday morning the main emphasis will be on permanent establishments and exit taxation. You can read the full article here in PDF:

[Vienna Program](#)