

PARTICIPATION IN THE SEMINAR
IS FREE OF CHARGE

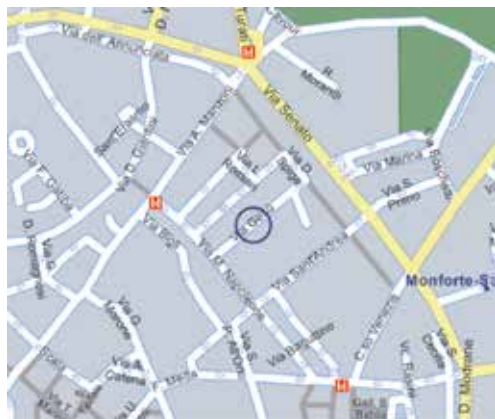
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS
AND REGISTRATION IS COMPULSORY

Registration requests should be sent to the following
e-mail address

seminar@maisto.it

Participation will be confirmed by e-mail

How to reach the venue



Taxation of entertainers and sportspersons performing abroad

Seminar

This seminar is part of the scientific program of the
Master of Science (Laurea Magistrale) in Business
Management (Gestione d'Azienda) of the Economics
and Law Faculty of Piacenza.

Monday 30 November 2015
9.15 - 17.15
Hotel Four Seasons
Via Gesù, 6/8 - Milan

UNDER THE AEGIS OF
**ITALIAN COUNCIL
OF MINISTERS**



**UNIVERSITÀ
CATTOLICA**
del Sacro Cuore

Programme

8.45-9.15 – Registration

MORNING SESSION

9.15-12.30

Chairman

Robert J. Danon
University of Lausanne

9.15-9.30 - **INTRODUCTION**

Guglielmo Maisto
Catholic University of Piacenza

9.30-11.00

TAXATION UNDER DOMESTIC LAW

**Taxation of entertainers
and sportspersons under domestic law**

The Canadian/US Experience

Chris Anderson
Davies Ward Phillips & Vineberg LLP - Toronto

The EU Experience

Daniel Gutmann
University of Paris I - Panthéon-Sorbonne

The influence of EU law on domestic tax law

Alexander Rust
Wirtschaftsuniversität Wien

11.00-11.30 - **COFFEE BREAK**

11.30-12.30

TAXATION UNDER TAX TREATY LAW

The history of Article 17 OECD MC

Andrea Parolini
Catholic University of Piacenza

The 2014 updates to the Commentary on Art. 17 OECD MC

Jacques Sasseville
Tax Treaty Unit of the Fiscal Affairs Division, OECD

12.30-14.00 - **LUNCH**

AFTERNOON SESSION

14.00-17.15

Chairman

Jacques Sasseville
Tax Treaty Unit of the Fiscal Affairs Division, OECD

14.00-15.00

SELECTED ISSUES IN TAX TREATY LAW

**Tax treaty issues related to qualification,
allocation and apportionment of income derived
by artists and sportspersons**

Axel Cordewener
KU Leuven

**Taxation of income from image rights,
sponsorship and advertising**

Mario Tenore
Maisto e Associati

15.00-15.30 - **COFFEE BREAK**

15.30-17.00

SELECTED ISSUES IN TAX TREATY LAW (continued)

The application of Art. 17(2) OECD MC

Angel Juaréz
Juaréz Veciana Abogados

Elimination of double taxation relief: credit vs. exemption

Dick Molenaar
Erasmus University - Rotterdam

International sport events and tournaments

Karolina Tettak
Warsaw University

Stéphane Rychen
UEFA

17.00-17.15

CONCLUSIONS

Augusto Fantozzi
Rector at Università Giustino Fortunato di Benevento