

PARTICIPATION IN THE SEMINAR
IS FREE OF CHARGE

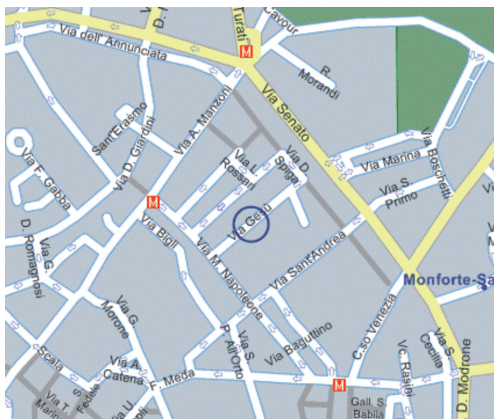
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS
AND REGISTRATION IS COMPULSORY

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



Departures from the OECD MC and Commentaries in EU Law and Tax Treaties

Seminar

To obtain more information on the hotel accommodation
you may visit the website
www.eutaxgroup.org

Monday 25 November 2013

9.15 - 17.00

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

9.15-12.45

Chairman

Michael Lang
WU Wien

9.15-9.30 - **INTRODUCTION**

Guglielmo Maisto
Catholic University of Piacenza

9.30-11.00

“RESERVATIONS”, “OBSERVATIONS” AND “POSITIONS” TO THE OECD MC

The role and evolution of “reservations”, “observations” and “positions” to the OECD MC

Jacques Sasseville
OECD

The legal status of “reservations” and “observations” to the OECD MC

Alberto Vega Garcia
Universidad Pompeu Fabra – Barcelona

“Reservations” and “observations” to the OECD MC: are they necessary?

Liselott Kana
UN and Chilean Ministry of Finance

11.00-11.30 - **COFFEE BREAK**

11.30-12.45

OECD MC AND EU LAW

EU Law and OECD MC Concepts: differences and similarities

Michael Lang
WU Wien

**Relevance of OECD MC and Commentaries in ECJ Case Law
Income taxes**

Peter Wattel
Amsterdam University and Hoge Raad

VAT

Andrea Parolini
Catholic University of Piacenza

12.45-14.00 - **LUNCH**

AFTERNOON SESSION

14.00-17.00

Chairman

Jacques Sasseville
OECD

14.00-15.00

SELECTED ISSUES INVOLVING THE OECD MC

Alternative provisions in the OECD MC Commentary

Jacques Sasseville
OECD

National MCs developed by Member Countries

Claudine Devillet
Federal Fiscal Administrations - Belgium

15.00-15.30 - **COFFEE BREAK**

15.30-16.45

REVISITING AND REVIEWING “RESERVATIONS”, “OBSERVATIONS” AND “POSITIONS” TO THE OECD MC – SELECTED PROVISIONS

OECD Member countries

Michael Dirkis
University of Sydney

Paolo Arginelli

Catholic University of Piacenza

Third countries

Pramod Kumar
Income Tax Appellate Tribunal - India

16.45-17.00

CONCLUSIONS

Augusto Fantozzi
Rector at Università Giustino Fortunato di Benevento