

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 IPs under domestic law, EU law and tax treaties

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 27 November 2017

9.15 - 17.00

Hotel Four Seasons
Via Gesù, 6/8 - Milan

UNDER THE AEGIS OF

**ITALIAN COUNCIL
OF MINISTERS***



* To be confirmed



**UNIVERSITÀ
CATTOLICA
del Sacro Cuore**

Programme

8.45-9.15 – Registration

9.15-9.30 - **INTRODUCTION**

Guglielmo Maisto - *Catholic University of Piacenza*

MORNING SESSION

9.15-12.30

Chairman

Maria Teresa Soler - *University of Alicante*

9.30-10.45

IPs UNDER DOMESTIC TAX LAW

IPs under domestic income tax law

Mathias Valta - *University of Heidelberg*

Tax policy issues on IPs and R&D tax incentives and impact on the cross-border domestic tax rules

Robert Danon - *University of Lausanne*

Question time

10.45-11.15 - **COFFEE BREAK**

11.15-12.30

EU LAW TAX ASPECTS OF IPs

EU fundamental freedoms and State aids

Sjoerd Douma - *Leiden University*

I&R Directive and ATA Directive

Paolo Arginelli - *Catholic University of Piacenza*

Question time

12.30-14.00 - **LUNCH**

AFTERNOON SESSION

14.00-17.00

Chairman

Pasquale Pistone - *IBFD*

14.00-15.30

TAX TREATY ISSUES OF IPs

Article 12 OECD MC: policy and history

Jacques Sasseville - *UN*

Article 12 OECD MC: definition of royalties and overlapping between Articles 7, 12 and 13 of OECD MC

Adolfo Martin Jiménez - *University of Cadiz*

Technical service fees in the new UN MC and Royalties in Art. 12 UN MC

Alexander Rust - *WU Wien*

15.30-16.00 - **COFFEE BREAK**

16.00-17.00

INTERNATIONAL DEVELOPMENTS

Royalties in the context of the OECD Multilateral Instrument under the simplified LOB provision and PPT clause

Advisor in the Tax Treaties Unit* - *OECD*

Cross-border transfer of IPs and tax treaties

Patricia Brown - *University of Miami*

* To be confirmed