

July 24th, 2015
Hotel "W", Verbier

| le savoir vivant |

TAX LAW

Faculty of Business and Economics (HEC)
Faculty of Law, Criminal Justice and Public Administration



music and taxation: the state of art



UNIVERSITÀ
CATTOLICA
del Sacro Cuore

MAISTO E ASSOCIATI



Unil

UNIL | Université de Lausanne

WELCOME

On the occasion of the 22nd anniversary of the Verbier music festival, the Catholic University of Sacro Cuore (Piacenza) and the University of Lausanne take the chance to organize a seminar focused on tax issues related to artists and sportsmen, with the participation of the International Tax Entertainment Group (ITEG), a network of tax experts active in the entertainment sector, representing nine European jurisdictions (Belgium, France, Germany, Italy, Netherlands, Poland, Portugal, Spain and UK).

The first part of the seminar is mainly aimed at investigating - from an international and European tax law perspective rules on reporting and withholding requirements imposed on withholding agents, such as clubs, orchestras and concert organizers. The second part of the seminar is meant to provide an update on domestic, international and European developments affecting the taxation of entertainers and sportsmen in general.

The seminar brings together renowned experts from the academic world and the professional practice. The purpose is to stimulate the interest on taxation of entertainers, who will intervene in a very interactive manner and will allow the audience to raise issues and questions in a very open and lively debate.

Yours sincerely,



Professor Dr Robert J. Danon



Professor Dr Guglielmo Maisto

SCIENTIFIC PROGRAM

14H00 – 14H30 Registration and coffee

Scientific Program

14H30-14H45 Welcome introduction

- **Prof. Robert Danon**, Switzerland
 - **Prof. Guglielmo Maisto**, Italy
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14H45-16H00 The role of withholding agents in taxing artist and sport performances (legislation, case law, State practice)

Chair: **Prof. Guglielmo Maisto**

- **Christophe Moreau**, France
 - **Karolina Tetlak**, Poland
 - **Rijkele Betten**, The Netherlands
-

16H00 – 16H30 Coffee Break

16H30 – 18H00 National developments regarding taxation of artists and sportpersons (legislation, case law, State practice)

Chair: **Prof. Robert Danon**

- **Harald Grams**, Germany
 - **Francisco Cabral Matsos**, Portugal
 - **Kevin Offer**, United Kingdom
 - **Luis Dura**, Spain
-

18H00 -18H10 Conclusive remarks

- **Eric Longley**, United Kingdom
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18H10-18H20 Closing of the conference

SEMINAR OBJECTIVES

The seminar is aimed at providing the participants:

- An overview of some selected national tax systems in relation to the taxation of musicians and music performances;
- An overview of the international tax rules as well as of the key decisions from the Court of Justice of the European Union.

SEMINAR AUDIENCE

The seminar is open to practitioners, academics and your researchers as well as to music agents and music associations. The participation is free of charge.

SPEAKERS

In order of appearance



Professor Dr Robert Danon

Professor of Swiss and international tax law at the University of Lausanne



Harald Grams

Grams & Partner, Germany



Professor Dr Guglielmo Maisto

Professor of Tax Law at Università Cattolica del Sacro Cuore (Piacenza), Founding Partner Maisto e Associati



Professor Francisco Cabral Matsos

Vieira De Almeida & Associados, Portugal



Christophe Moreau

NOMOS, France



Kevin Offer

Chown Dewhurst LLP, United Kingdom



Professor Karolina Tetlak

University of Warsaw, Poland



Luis Dura

Dura Assesores, Spain



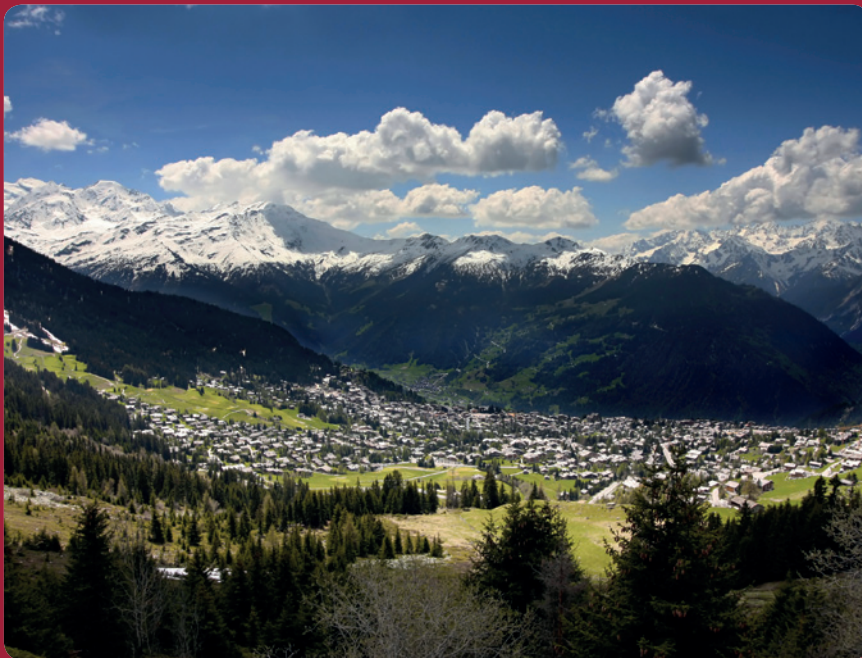
Dr Rijkele Betten

Betten International Fiscal Advies, The Netherlands



Eric Longley

Prager and Fenton LLP, Music Manager Forum, United Kingdom



"MUSIC AND TAXATION: THE STATE OF ART"

JULY, THE 24TH 2015
VERBIER – HOTEL W (SWITZERLAND)

Organized by Université de Lausanne (Switzerland), Università Cattolica del Sacro Cuore (Italy) with the participation of International Tax Entertainment Group (ITEG) and sponsored by Maisto e Associati

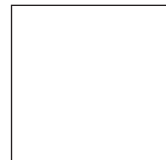
Important:

Please contact Roberta Testa (r.testa@maisto.it) for any information regarding the event.

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Italy

MUSIC AND TAXATION: THE STATE OF THE ART

July 24th, 2015 – 14h00-18h20
Hotel W - Verbier, Switzerland

REGISTRATION FORM

Mrs. ☐ Mr. ☐ Dr. ☐ Other: _____

Family name: _____ First name: _____

Position: _____

Company: _____

Street / Nr: _____

PO Box: _____

Zip code: _____ City: _____

Phone Nr: _____ Country: _____

E-mail: _____

I will participate ☐ Free entrance

Confirmation: Upon receipt of your registration form, you will receive our confirmation.

Cancellation: In the event of cancellation, written notification should be sent to: r.testa@maisto.it

I agree to the above mentioned conditions.

I have read and accept the cancellation terms.

Signature: _____

Date: _____

Please email your registration form not later than **June 24th, 2015** to r.testa@maisto.it
Registration will be applied on a first-come first-served basis.