

July 18th, 2014
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

fevis

MAISTO E ASSOCIATI

Unil

UNIL | Université de Lausanne

WELCOME

Withholding taxes, tax refunds and so forth are very often unfamiliar terms to those who put the sound of music at the center of their artistic life. On the occasion of the 21th anniversary of the Verbier music festival, the Catholic University of Sacro Cuore (Piacenza) and the University of Lausanne take the chance to organize with the support of the Fédération des Ensembles Vocaux et Instrumentaux Spécialisés a seminar focused on the taxation of musicians and music orchestras.

The seminar is meant to analyze a host of selected domestic law trends in Europe as well as the recent developments undergoing at the international level; in 2010 the OECD released a discussion draft on the application of Article 17 (Artistes and Sportsmen), containing some proposed changes to the Commentary which are very close to being approved whereby, at the EU level, the number of decisions from the Court of Justice of the European Union in the field of taxation of musicians also increased correspondingly.

The seminar brings together renowned experts from the academic world and the professional practice, 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.

We intend to stimulate the interest of musicians, orchestras and related associations and we truly hope to see you there.

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 Guglielmo Maisto, Italy
Prof Robert Danon, Switzerland
Jacques Toubon, France

14H45-16H00 Current States' trends in taxing income derived from music performances (legislation, case law, State practice)

Eric Ginter, France
Euan Lawson, United Kingdom
Prof Andrea Parolini, Italy

16H00 – 16H30 Coffee Break

16H30 – 17H45 EU and International tax issues relating to income derived from music performances: need for a rethinking of Article 17 OECD Model Tax Convention?

Prof Robert Danon, Switzerland
Dr Dick Molenaar, The Netherlands
Dr Mario Tenore, Italy
Mark Wingate, United Kingdom

17H45 -18H15 Question time

18H15-18H20 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.

The seminar is held in English.

SEMINAR AUDIENCE

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

SPEAKERS

In order of appearance



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



Professor Andrea Parolini
Università Cattolica del Sacro Cuore (Piacenza)



Professor Dr Robert Danon
Professor of Swiss and international tax law at the University of Lausanne



Dr Dick Molenaar
All Arts Tax Advisers



Jacques Toubon
Chairman of FEVIS, French delegate for taxation of cultural services at the ministry of Economy and Finance



Dr Mario Tenore
Maisto e Associati



Eric Ginter
Hoche Société d'Avocats



Mark Wingate
Smith & Williamson LLP



Euan Lawson
Michael Simkins LLP



“MUSIC AND TAXATION: THE STATE OF ART”

JULY, THE 18TH 2014
VERBIER – HOTEL W (SWITZERLAND)

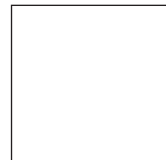
Organized by Université de Lausanne (Switzerland), Università Cattolica del Sacro Cuore (Italy) with the support of Fédération des Ensembles Vocaux et Instrumentaux Spécialisés and sponsored by Maisto e Associati

Important:

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

FACULTY OF BUSINESS AND ECONOMICS (HEC)
FACULTY OF LAW, CRIMINAL JUSTICE AND PUBLIC ADMINISTRATION
Université de Lausanne | Internef | CH-1015 Lausanne
Tél. +41 21 692 28 30 | Fax +41 21 692 28 35





**Maisto e Associati
Roberta Testa
Piazza Filippo Meda 5
20121 Milano**

Italy

MUSIC AND TAXATION: THE STATE OF THE ART

JULY 18, 2014 - 14:00-18:20

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 no later than **June 15th 2014** to r.testa@maisto.it
Registration will be applied on a first-come first-served basis.