

**PARTICIPATION IN THE SEMINAR
IS FREE OF CHARGE**

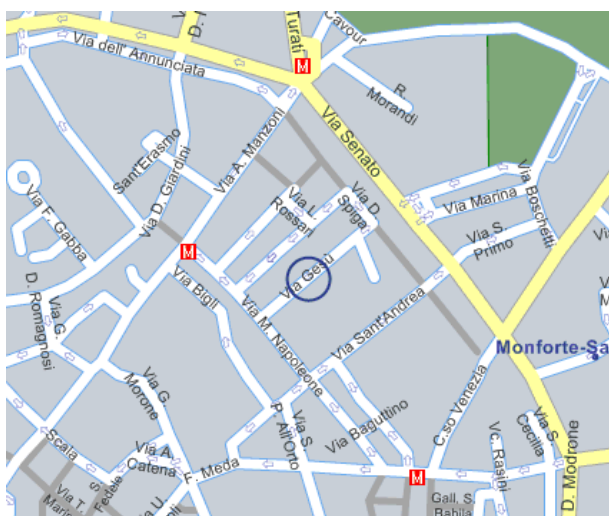
**ATTENDANCE IS LIMITED TO 100 PARTICIPANTS
AND REGISTRATION IS COMPULSORY**

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



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.



**UNIVERSITÀ
CATTOLICA**
del Sacro Cuore

TAXATION OF ENTERTAINERS AND SPORTSPERSONS PERFORMING ABROAD

Milan
30 NOVEMBER 2015
9:15 – 17:15

HOTEL FOUR SEASONS
VIA GESÙ, 6/8
MILAN

UNDER THE AEGIS OF

ITALIAN COUNCIL OF MINISTERS*



* To be confirmed

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 on domestic law of EU 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 entertainers 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 Tetlak
Warsaw University

17.00-17.15 - CONCLUSIONS

Augusto Fantozzi
Rector at Università Giustino Fortunato di Benevento