

PARTICIPATION IN THE SEMINAR
IS FREE OF CHARGE

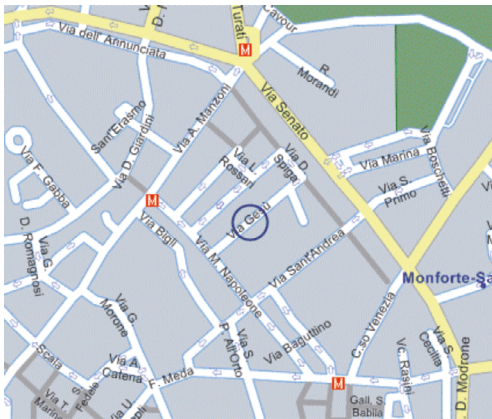
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS
AND REGISTRATION IS COMPULSORY

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 the shipping and air transport industries in 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 21 November 2016

9.15 - 17.15

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

9.15-9.30 - **INTRODUCTION**

Guglielmo Maisto - *Catholic University of Piacenza*

MORNING SESSION

9.15-12.30

Chairman

Guglielmo Maisto

9.30-11.00

SHIPPING AND AIR TRANSPORT UNDER DOMESTIC TAX LAW

Direct taxation of air transport activities under domestic tax law

Alexander Hemmelrath - *Osnabrück University*

Direct taxation of the shipping industry under domestic law, including tonnage tax regimes

Ton Stevens - *Erasmus University Rotterdam*

Taxation of employment income in the shipping and air transport industries

Luc de Broe - *KU Leuven*

11.00-11.30 - **COFFEE BREAK**

11.30-12.30

EU LAW AND VAT ASPECTS OF SHIPPING AND AIR TRANSPORT

Income tax regimes and EU law

Dennis Weber - *UvA University of Amsterdam*

VAT and other turnover taxes

Stefan Maunz - *Küffner Maunz Langer Zugmaier*

12.30-14.00 - **LUNCH**

AFTERNOON SESSION

14.00-17.15

Chairman

Jacques Sasseville

14.00-15.00

TAX TREATY ASPECTS OF SHIPPING AND AIR TRANSPORT

The history of Article 8 OECD MC

Jacques Sasseville - *OECD*

Art. 8 OECD MC: PoEM vs. Residence

Isabelle Richelle - *University of Liège*

15.00-15.30 - **COFFEE BREAK**

15.30-16.30

TAX TREATY ASPECTS OF SHIPPING AND AIR TRANSPORT (CONT.)

Art. 8 OECD MC: time for a change?

Georg Kofler - *Johannes Kepler University Linz*

Issues in the application of Art. 15(3) OECD MC

Frank Pötgens - *VU University Amsterdam*

16.30-17.15

CONCLUSIONS AND THE POINT OF VIEW OF THE BUSINESS

Clive Baxter - *A.P. Møller - Mærsk*

Haroun Asghar - *Etihad Airways*

James Border - *Cruise Lines International Association*