

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](mailto:seminar@maisto.it)**

Participation will be confirmed by e-mail

How to reach the venue



# Taxation of entertainers and sportspersons performing abroad

## 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 30 November 2015**

**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

## 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 of EU law on domestic tax 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 artists 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 Tettak  
*Warsaw University*

Stéphane Rychen  
*UEFA*

17.00-17.15

## CONCLUSIONS

Augusto Fantozzi  
*Rector at Università Giustino Fortunato di Benevento*