

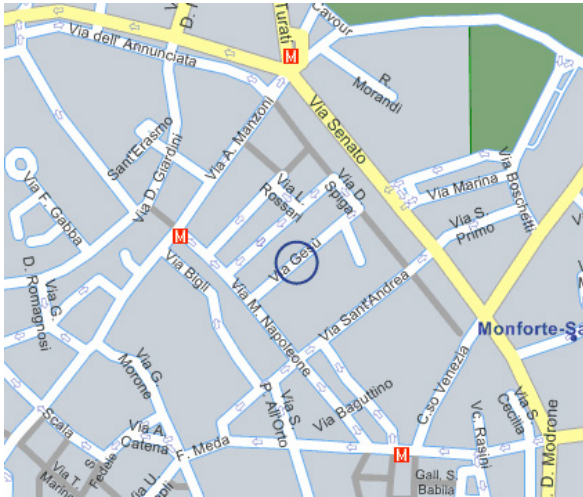
**Participation in the Seminar is free of charge**

**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) Faculty of Economics and Law of Piacenza.

FACULTY OF ECONOMICS AND LAW  
MASTER OF SCIENCE IN BUSINESS MANAGEMENT

# NEW TRENDS IN THE DEFINITION OF PERMANENT ESTABLISHMENT

## Seminar

[www.unicatt.it](http://www.unicatt.it)

**Milan, 26 November 2018**

**9.15-17.45**

**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, Università Cattolica del Sacro Cuore, Piacenza

## MORNING SESSION (9.15-13.00)

Chairman: Pasquale PISTONE, IBFD

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9.30-10.30

### OVERVIEW OF ARTICLE 5 OECD MC

*History of the PE definition*

Jacques SASSEVILLE, UN

*Article 5 OECD MC: recent amendments, impact of the MLI and current challenges*

Sophie CHATEL and Lee HARLEY, OECD

### Question time

## 10.30-11.00 - Coffee Break

11.00-13.00

### OPEN ISSUES UNDER PRE AND POST-BEPS OECD MC: PHYSICAL PE

*"At the disposal" requirement and companies as permanent establishments*

Ekkehart REIMER, Heidelberg University

*Geographical and temporal permanency of the fixed place of business*

Jonathan SCHWARZ, Temple Tax Chambers

*Problems in the interpretation of Article 5(3)*

Adolfo MARTIN JIMÉNEZ, University of Cádiz

*Negative list and fragmentation of the activities within groups of companies*

Paolo ARGINELLI, Università Cattolica del Sacro Cuore, Piacenza

### Question time

## 13.00-14.30 - Lunch

## AFTERNOON SESSION (14.00-17.45)

Chairman: Jacques SASSEVILLE, UN

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14.30-16.00

### OPEN ISSUES UNDER PRE AND POST-BEPS OECD MC: AGENCY PE

*Concluding contracts, or playing the principal role leading to the conclusion of contracts*

Peter H. BLESSING, KPMG

*Contracts concluded in the name or for the benefit of the enterprise*

Stephane AUSTRY, CMS

*The independent agent exception*

Bruno DA SILVA, University of Amsterdam

### Question time

## 16.00-16.30 - Coffee Break

16.30-17.30

### NEED TO EXPAND THE PE CONCEPT?

*Permanent establishment and Digital Economy*

Pasquale PISTONE, IBFD

*Article 5 UN MC and the view of developing countries*

Romero J.S. TAVARES, WU Wien

## 17.30-17.45 - Conclusions