

PARTICIPATION IN THE SEMINAR  
IS FREE OF CHARGE

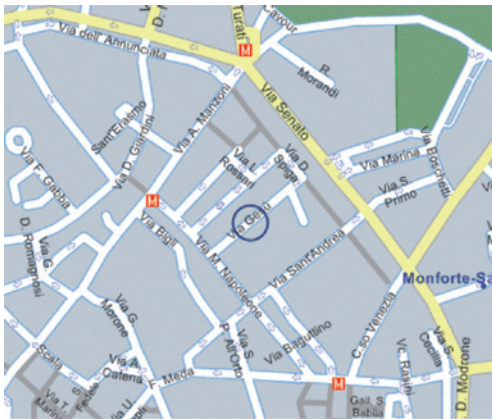
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS  
AND REGISTRATION IS COMPULSORY

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



# Immovable property under domestic Law, EU Law and Tax Treaties

## Seminar

To obtain more information on the hotel accommo-  
dation you may visit the website  
[www.eutaxgroup.org](http://www.eutaxgroup.org)

This seminar is part of the scientific program of the  
Master of Science (Laurea Magistrale) in Business  
Management (Gestione d'Azienda) of the Business  
and Economics Faculty of Piacenza.

**Monday 24 November 2014**

**9.15 - 17.00**

**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

9.15-12.45

### Chairman

Guglielmo Maisto  
*Catholic University of Piacenza*

9.15-9.30 - **INTRODUCTION**

Guglielmo Maisto  
*Catholic University of Piacenza*

9.30-11.00

## CIVIL VS. COMMON LAW SYSTEMS

### Taxation of immovable property from a civil law perspective

Daniel Gutmann  
*University of Paris I - Panthéon-Sorbonne*

### Taxation of immovable property from a common law perspective

Jonathan Schwarz  
*King's College London*

11.00-11.30 - **COFFEE BREAK**

11.30-12.45

## UE LAW (CONT.)

### EU direct tax law

Pasquale Pistone  
*Vienna University of Economics and Business*

### EU indirect tax law

Andrea Parolini  
*Catholic University of Piacenza*

12.45-14.00 - **LUNCH**

## AFTERNOON SESSION

14.00-17.00

### Chairman

Jacques Sasseville  
*Tax Treaty Unit of the Fiscal Affairs Division, OECD*

14.00-15.00

## SELECTED ISSUES IN TAX TREATY LAW

### The evolution of Art. 6 of the OECD Model Convention

Jacques Sasseville  
*Tax Treaty Unit of the Fiscal Affairs Division, OECD*

### The notion of immovable property in tax treaties

Michael Lang  
*Vienna University of Economics and Business*

15.00-15.30 - **COFFEE BREAK**

15.30-16.30

## SELECTED ISSUES IN TAX TREATY LAW (CONT.)

### The relationship between Art. 6 (income from immovable property) and Art. 7 (business profits) of the OECD Model Convention

Nicola Saccardo  
*Maisto e Associati*

### Permanent establishment non-discrimination and other treaty issues regarding immovable property

Elena Varyichuk  
*Vienna University of Economics and Business*

16.30-17.00

## CONCLUSIONS

Augusto Fantozzi  
*Rector at Università Giustino Fortunato di Benevento*