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

To obtain more information on the hotel accommodation you may visit the website
www.eutaxgroup.org

Departures from the OECD MC and Commentaries in EU Law and Tax Treaties

Seminar

Monday 25 November 2013
9.15 - 17.00
Hotel Four Seasons
Via Gesù, 6/8 - Milan

UNDER THE AEGIS OF
ITALIAN COUNCIL OF MINISTERS

OECD

UNIVERSITÀ CATTOLICA DEL SACRO CUORE
Programme

8.45-9.15 – Registration

MORNING SESSION
9.15-12.45

Chairman
Michael Lang
WU Wien

9.15-9.30 - INTRODUCTION
Guglielmo Maisto
Catholic University of Piacenza

9.30-11.00
“RESERVATIONS”, “OBSERVATIONS” AND “POSITIONS” TO THE OECD MC

The role and evolution of “reservations”, “observations” and “positions” to the OECD MC
Jacques Sasseville
OECD

The legal status of “reservations” and “observations” to the OECD MC
Alberto Vega Garcia
Universidad Pompeu Fabra – Barcelona

“Reservations” and “observations” to the OECD MC: are they necessary?
Liselott Kana
UN and Chilean Ministry of Finance

11.00-11.30 - COFFEE BREAK

11.30-12.45
OECD MC AND EU LAW

EU Law and OECD MC Concepts: differences and similarities
Michael Lang
WU Wien

Relevance of OECD MC and Commentaries in ECJ Case Law
Income taxes
Peter Wattel
Amsterdam University and Hoge Raad

VAT
Andrea Parolini
Catholic University of Piacenza

12.45-14.00 - LUNCH

14.00-17.00

AFTERNOON SESSION

Chairman
Jacques Sasseville
OECD

14.00-15.00
SELECTED ISSUES INVOLVING THE OECD MC

Alternative provisions in the OECD MC Commentary
Jacques Sasseville
OECD

National MCs developed by Member Countries
Claudine Devillet
Federal Fiscal Administrations - Belgium

15.00-15.30 - COFFEE BREAK

15.30-16.45
REVISITING AND REVIEWING “RESERVATIONS”, “OBSERVATIONS” AND “POSITIONS” TO THE OECD MC – SELECTED PROVISIONS

OECD Member countries
Michael Dirkis
University of Sydney

Paolo Arginelli
Catholic University of Piacenza

Third countries
Pramod Kumar
Income Tax Appellate Tribunal - India

16.45-17.00
CONCLUSIONS

Augusto Fantozzi
Rector at Università Giustino Fortunato di Benevento