

PARTICIPATION IN THE SEMINAR  
IS FREE OF CHARGE

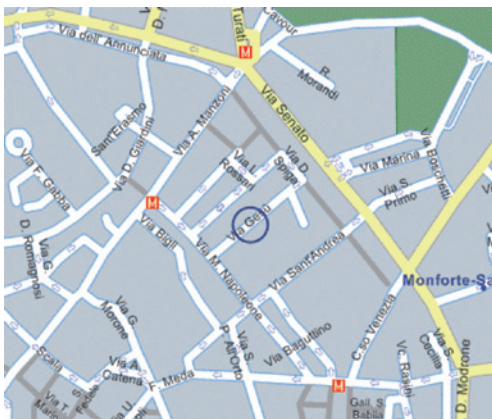
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS  
AND REGISTRATION IS COMPULSORY

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



# 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*