



UNIVERSITÀ CATTOLICA DEL SACRO CUORE

FACOLTÀ DI ECONOMIA
SEDE DI PIACENZA

THE MEANING OF " ENTERPRISE",
"BUSINESS" AND "BUSINESS
PROFITS" UNDER TAX TREATIES
AND EU TAX LAW

Milan
22 November 2010
9:15 – 17:45

HOTEL FOUR SEASONS
VIA GESÙ, 6/8
MILAN

UNDER THE AEGIS OF

ITALIAN COUNCIL OF MINISTERS



PROGRAMME

8.45-9.15 – Registration and Coffee

MORNING SESSION (9.30-12.45)

Chairman

Guglielmo Maisto
Catholic University of Piacenza

9.15 -10.45 – EU LAW

EU Non-Tax Law

Andrea Biondi
King's College - London

EU Tax Law

Pasquale Pistone
Wirtschaftsuniversität Wien

10.45-11.15 - COFFEE BREAK

11.15-12.30 – TAX LAW (CONT.)

Domestic Tax Laws: civil vs. common law

Luc De Broe
Catholic University of Leuven

Tax Treaties: from the League of Nations to the Current OECD MC

Jacques Sasseville
OECD

12.30-14.00 - Lunch

AFTERNOON SESSION (14.00-17.45)

Chairman

Augusto Fantozzi
University La Sapienza - Rome

14.00-16.00 – SPECIAL ISSUES IN TAX TREATY LAW

“Enterprise” and “Enterprise of a Contracting State”

Kees van Raad
ITC Leiden

“Business” and “Business Profits”

Alexander Rust
University of Luxembourg

“Enterprise” and Tax Treaty Provisions on Non-Discrimination

Michael Lang
Wirtschaftsuniversität Wien

16.00-16.30 – COFFEE BREAK

16.30-17.30 – ROUND TABLE DISCUSSION

On the desirability to change the OECD Model Convention and its Commentaries

John Avery Jones
Special Commissioner

Jacques Sasseville
OECD

Kees van Raad
ITC Leiden

17.30-17.45 - CONCLUSIONS

Augusto Fantozzi
University La Sapienza – Rome

**PARTICIPATION IN THE SEMINAR
IS FREE OF CHARGE**

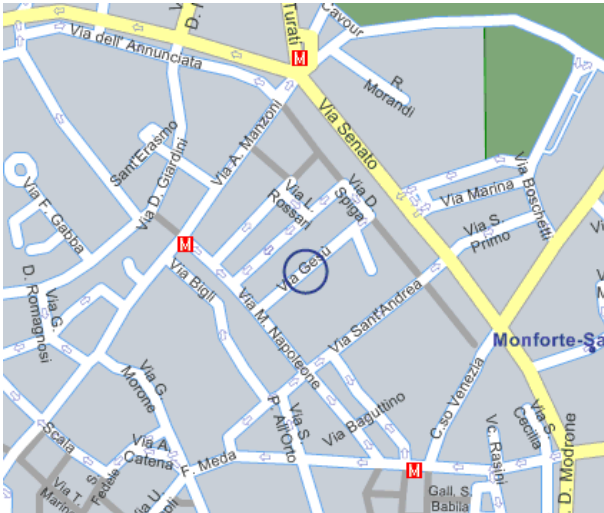
**DUE TO THE LIMITED CAPACITY OF THE VENUE
ATTENDANCE IS LIMITED TO 100 PARTICIPANTS
AND REGISTRATION IS COMPULSORY**

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