Taxation of companies on capital gains on shares under domestic law, EU law and tax treaties
Programme

8.45-9.10 – Registration

MORNING SESSION
9.15-12.45

Chairman
Daniel Gutmann
University Paris 1 Panthéon-Sorbonne - CMS Bureau Francis Lefebvre

9.15-9.45
TRENDS IN THE TAXATION OF CAPITAL GAINS ON SHARES UNDER DOMESTIC LAW
Guglielmo Maisto
Maisto e Associati - Catholic University of Piacenza
Jacques Malherbe
Liedekerke - Ecole Supérieure des Sciences fiscales

9.45-11.00
CAPITAL GAINS ON SHARES AND EU LAW
The EU fundamental freedoms
Dennis Weber
University of Amsterdam - Loyens & Loeff
The EU income tax directives
Georg Kofler
University of Linz

11.00-11.30
COFFEE BREAK

11.30-12.45
DEFINITION AND QUALIFICATION OF CAPITAL GAINS ON SHARES UNDER THE OECD MC
Issues on the definition of “capital gains on shares” under Article 13 OECD MC
Jacques Sasseville
OECD
Issues of qualification under Article 23 OECD MC
Alexander Rust
University of Luxembourg

12.45-14.00
LUNCH

AFTERNOON SESSION
14.00-17.30

Chairman
Michael Lang
Wirtschaftsuniversität Wien

14.00-15.00
CAPITAL GAINS ON SHARES UNDER REORGANISATIONS AND THE OECD MC
Capital gains on shares under reorganizations
John M. Ulmer
Davies Ward Phillips & Vineberg LLP
Francesco Avella
Maisto e Associati – Catholic University of Piacenza

15.00-15.30
COFFEE BREAK

15.30-17.15
CAPITAL GAINS ON SHARES ATTRIBUTABLE TO PE, NON DISCRIMINATION AND ANTIABUSE UNDER THE OECD MC
Capital gains on shares attributable to PE and non discrimination under the OECD MC
Hans Pijl
Deloitte - Tax Court of Appeals in the Hague
Antiabuse and transfers of shares
Antiabuse under the OECD MC
Richard Vann
University of Sydney
Rules and doctrines on indirect share transfers
Wei Cui
China University of Political Science and Law

17.15-17.30
CONCLUSIONS
Augusto Fantozzi
Rector at Università Giustino Fortunato di Benevento