

July 8<sup>th</sup>, 2016  
Hotel "W" Verbier

| le savoir vivant |

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TAX LAW

Faculty of Business and Economics (HEC)  
Faculty of Law, Criminal Justice and Public Administration



# MUSIC AND TAXATION: THE STATE OF ART



UNIVERSITÀ  
CATTOLICA  
del Sacro Cuore

MAISTO E ASSOCIATI



Unil  
UNIL | Université de Lausanne

# WELCOME

The University of Lausanne and the Catholic University of Sacro Cuore (Piacenza) are organising a seminar focused on tax issues related to the entertainment sector with the participation of national tax experts from several jurisdictions (such as Switzerland, France, Germany, Italy, Netherlands, Poland, Spain, Russia and UK). The seminar discusses "Tax issues for music copyrights in relation to collecting societies, publishers, composers and authors".

The purpose of the seminar is, firstly, to provide an overview of domestic tax issues related to withholding tax, beneficial ownership, VAT vis-à-vis music copyrights from a comparative perspective. Secondly, the seminar proposes various suggestions to improve the current tax system in order to reduce compliance costs, delays in processing and administration issues for collecting societies, publishers, composers and authors. These suggestions will be aimed, in particular, at cross border licensing and administration of intellectual property rights for digital platforms operating on a multi-territory basis.

The seminar brings together renowned experts from the academic world and the professional practice as speakers. These speakers will engage in an in depth debate on the foregoing issues and provide a platform for the audience to participate and intervene actively.

Yours sincerely,



Professor Dr Robert J. Danon



Professor Dr Guglielmo Maisto

# SCIENTIFIC PROGRAM

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14H00-14H30	Registration and coffee
14H30-14H45	Welcome introduction <ul style="list-style-type: none"><li>- <b>Prof. Robert Danon</b>, Switzerland</li><li>- <b>Prof. Guglielmo Maisto</b>, Italy</li></ul>
14H45-15H45	Comparative overview Chair: <b>Prof. Guglielmo Maisto</b> <ul style="list-style-type: none"><li>- <b>Prof. Robert Danon</b>, <b>Hugues Salomé</b>, Switzerland</li><li>- <b>Christophe Moreau</b>, France</li><li>- <b>Euan Lawson</b>, UK</li><li>- <b>Luis Dura</b>, Spain</li></ul>
15H45-16H15	Coffee Break
16H15-17H15	Comparative overview <ul style="list-style-type: none"><li>- <b>Karolina Tetlak</b>, Poland</li><li>- <b>Dick Molenaar</b>, The Netherlands</li><li>- <b>Harald Grams</b>, Germany</li><li>- <b>Mario Tenore</b>, Italy</li><li>- <b>Victor Matchekhin</b>, Russia</li></ul>
17H15-17H30	Coffee Break
17H30-18H15	Improving the domestic and international tax framework for collecting societies, publishers, composers and authors Panel discussion with speakers chaired by <b>Prof. Robert Danon</b>
18H15-18H30	Concluding remarks

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## SEMINAR OBJECTIVES

The seminar is aimed at providing the participants with:

1. An overview of selected national tax systems; and
2. Suggestions for improving the existing tax framework.

## SEMINAR AUDIENCE

The seminar is open to practitioners, academics, young researchers, music agents and music associations. The participation is free of charge.

## SPEAKERS

In order of appearance



**Professor Dr Robert Danon**

*Professor of Swiss and international tax law at the University of Lausanne*



**Professor Dr Guglielmo Maisto**

*Professor of Tax Law at Università Cattolica del Sacro Cuore (Piacenza) Founding Partner Maisto e Associati*



**Hugues Salomé**

*Partner PWC Switzerland*



**Christophe Moreau**

*Chammas & Marcheteau France*



**Euan Lawson**

*Michael Simkins LLP The Netherlands*



**Luis Dura**

*Dura Assesores, Spain*



**Professor Karolina Tetlak**

*University of Warsaw Poland*



**Dick Molenaar**

*All Arts Tax Advisers The Netherlands*



**Harald Grams**

*Grams & Partner Germany*



**Mario Tenore**

*Maisto e Associati Italy*



**Victor Matchekhin**

*Head of Linklaters Russian Tax Practice Russia*



## “MUSIC AND TAXATION: THE STATE OF ART”

**JULY, THE 8<sup>TH</sup> 2016**  
VERBIER – HOTEL W (SWITZERLAND)

Organized by Université de Lausanne (Switzerland), Università Cattolica del Sacro Cuore (Italy) with the participation of International Tax Entertainment Group (ITEG) and sponsored by Maisto e Associati

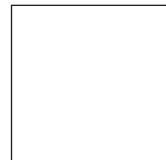
### Important:

Please contact Roberta Testa ([r.testa@maisto.it](mailto:r.testa@maisto.it)) and Natacha Fauconnier ([natacha.fauconnier@unil.ch](mailto:natacha.fauconnier@unil.ch)) for any information regarding the event.

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**Italy**

# MUSIC AND TAXATION: THE STATE OF THE ART

July 8<sup>th</sup>, 2016 – 14h00-18h30  
Hotel W - Verbier, Switzerland

## REGISTRATION FORM

Mrs.  Mr.  Dr.  Other:

Family name: \_\_\_\_\_ First name: \_\_\_\_\_

Position: \_\_\_\_\_

Company: \_\_\_\_\_

Street / Nr: \_\_\_\_\_

PO Box: \_\_\_\_\_

Zip code: \_\_\_\_\_ City: \_\_\_\_\_

Phone Nr: \_\_\_\_\_ Country: \_\_\_\_\_

E-mail: \_\_\_\_\_

I will participate  Free entrance

**Confirmation:** Upon receipt of your registration form, you will receive our confirmation.

**Cancellation:** In the event of cancellation, written notification should be sent to: [r.testa@maisto.it](mailto:r.testa@maisto.it)

I agree to the above mentioned conditions.  
I have read and accept the cancellation terms.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Please email your registration form not later than **July 5<sup>th</sup>, 2016** to [r.testa@maisto.it](mailto:r.testa@maisto.it)  
Registration will be applied on a first-come first-serve basis.