

# SUMMER TAX WEBINARS

2 July 2021, 10am-11am CET

## Interpreting tax treaties through the lens of foreign court decisions

Guglielmo MAISTO and Marco ALLENA,  
Università Cattolica del Sacro Cuore

5 July 2021, 10am-11am CET

## Current issues and the future of the exchange of information under Article 26 of the OECD Model Convention

Cihat ONER, University of Tilburg, The Netherlands

6 July, 2021, 10am-11am CET

## Solving the Digital Economy saga Tax Treaties vs Multilateral Convention

Vikram CHAND, University of Lausanne, Switzerland

7 July 2021, 10am-11am CET

## The challenges of tax treaty interpretation as applied to the Most Favored Nation provision (MFN), legal fictions and progressivity

Daniel SMITH, University of Tilburg, The Netherlands

9 July, 10am-11am CET

## Reflections on the meaning of 'beneficial ownership' under Article 10 (Dividends) of the OECD Model Convention

Joao NOGUEIRA, Deputy Academic Chairman at IBFD

12 July, 10am-11am CET

## Recent developments in the definition of "permanent establishment" (from ride-sharing activities to consultancy services)

Johann HATTINGH, University of Cape Town, South Africa

13 July, 5pm-6pm CET

## Issues relating to partnerships under the US Model Convention

James R. REPETTI, Boston College Law School  
Boston, USA

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### Academic Directors:

Guglielmo MAISTO and Marco ALLENA

## Webinar

### July 2021 Platform Blackboard Collaborate

#### Information

email to [andrea.purpura@unicatt.it](mailto:andrea.purpura@unicatt.it)  
Admittees will have access to a dedicated area.

#### Eligibility:

All students enrolled on the Master's Degree *Laurea Magistrale / Gestione d'azienda / Libera Professione e Diritto Tributario* who have successfully attended the International Tax Law course. Students from other Italian or foreign Universities may also be admitted upon request.

#### Registration:

Deadline: 20 June 2021  
email: [andrea.purpura@unicatt.it](mailto:andrea.purpura@unicatt.it)

#### Reading material:

Reading material will be available to enrolled students by 30 June 2021 on the dedicated web platform.

#### Certificate of Attendance:

A Certificate of Attendance will be given to attendees who take an optional oral conversation/exam after completion of all lectures. Priority is reserved for Master's Degree students in the selection of applications for dissertations under the International Tax Law Course and/or for conducting research to that effect at foreign universities or institutions.



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