

The Double Taxation Convention between Italy and Liechtenstein

Advanced Issues

PhD Seminar of the University of Ferrara

13 dicembre 2023, ore 10.00

Hall H, Department of Law - Rovigo Campus
Palazzo Angeli, Corso del Popolo - Rovigo

On 12 July 2023, the Republic of Italy and the Principality of Liechtenstein signed for the first time a Double Tax Convention between both countries to encourage cross-border business, investments and beyond. Although the new Italian-Liechtenstein-DTC follows the OECD model treaty, the precise interactions between the national and the international tax laws from the perspective of both countries are always challenging. Thus, the new Italian-Liechtenstein-DTC might be of interest for all kinds of cross-border activities of Italian and Liechtenstein resident individuals and multinational companies, but also regarding certain Liechtenstein investment and wealth structures and Italian lump-sum-taxed residents.

This event comes immediately after the December 12th Conference in Rome at the University “La Sapienza” and is to be intended as a follow-up of the discussion. It is aimed at analyzing the opportunities, the challenges, and the consequences of different operating, business, investment, and wealth structuring activities from both an Italian and Liechtenstein perspective as well as a practical and academic approach.

After the preliminary presentation by the two speakers, space shall be given to PhD candidates and other researchers. A call for papers is pending (see the website) and the final programme will be updated online. Presentations in Italian and German are accepted but English is recommended.

PROGRAMME

- 10.00** Opening
Professor **Giovanni De Cristofaro**, Director of the PhD Course
- 10.15** Summary of the December 12th Event in Rome
Professor **Marco Greggi**, University of Ferrara
- 10.45** The Liechtenstein perspective
Professor **Martin Wenz**, University of Liechtenstein, Vaduz
- 11.30** The Italian Case law with Liechtenstein and the Beneficial Ownership Clause
Professor **Marco Greggi**, University of Ferrara
- 12.15** PhD Candidates Presentations
- 13.30** Closing Remarks

More info (and call for papers) at
<https://www.dirittotributario.eu/liechtenstein/>



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