



INSTITUT FÜR  
FINANZ- UND  
STEUERRECHT



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## International Tax Law Seminar 21 May 2024

Based on the 2023/24 Leuven International Tax Law Moot Court and the 14th European Tax Law Seminar on the Taxation of Employees, you are invited to an open afternoon on selected issues of international tax law in the medieval Lobenfeld Abbey (20 km east of Heidelberg).

### 14.30 Opening and welcome

*Professor Dr. Ekkehart Reimer*

### 14.40 Topic I: Article 15-20 OECD MC – A “closed system”?

*N.N.*

### 15.20 Topic II: Wo verläuft die Demarkationslinie zwischen Art. 17 und Art. 7 OECD-MA? Das Beispiel der Künstler (engl. „artistes“)

*N.N. (Verf. einer Studienarbeit)*

### 16.00 Coffee Break

### 16.15 Topic III: Influencers between performance and advertisement. Do Art. 12 and Art. 17 OECD and UN MC still provide appropriate rules?

*N.N.*

### 17.00 Wrap-up

17.15 Departure to Wiesenbach (walking time: approx. 1.5 hrs.; cycling time: 20 minutes; alternatively by public bus)

approx. 18.30 Uhr: Dinner at Pizzeria Palermo, Hauptstraße 91, 69257 Wiesenbach

**Venue of the seminar:** Kloster Lobenfeld, Klosterstraße 110, 74931 Lobbach-Lobenfeld.

Participants are free to present or to take part as discussants only. Presentations should not exceed 20 minutes to leave enough time for discussion. Hand-outs or slides should be sent by Friday, 17 May 2024 to Professor Reimer and will then be distributed to all participants ahead of the seminar. Please contact Milena Dietz ([Milena.Dietz@uni-heidelberg.de](mailto:Milena.Dietz@uni-heidelberg.de)) or Prof. Reimer ([Reimer@uni-heidelberg.de](mailto:Reimer@uni-heidelberg.de)) if you wish to participate in the seminar.