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Nota di contenuto	The Canadian/US experience / Chris Anderson -- The EU experience / Daniel Gutmann -- The influence of EU law on the design of domestic tax law for entertainers and sportspersons / Alexander Rust -- Historical development of article 17 OECD model : from the League of Nations to the 2010 OECD model / Andrea Parolini -- The 2014 changes to article 17 of the OECD model tax convention / Jacques Sasseville -- Tax treaty issues related to qualification, allocation and apportionment of income derived by entertainers and sportspersons / Axel Cordewener -- Image rights, sponsoring and advertising income / Mario Tenore -- The application of article 17(2) of the OECD model convention / Angel Juarez -- Elimination of double taxation relief : credit vs exemption / Dick Molenaar -- International sports events and tournaments / Karolina Tetak -- Football players : employees rather than sportspersons: an exception to article 17 OECD model / Stephane Rychen -- Argentina / Alejandro E. Messineo -- Australia / Michael Dirkis -- Austria / Matthias Mayer and Stephanie Zolles -- Belgium / Anne Mieke Vandekerkhove and Ellen Vandingenen -- Canada / Chris Anderson and Lance Fraser -- France / Ivana Zivanovic -- Germany / Carsten Schlotter -- Italy / Mario Tenore -- Netherlands / Dick Molenaar -- Poland / Karolina Tetak -- Portugal / Tiago Marreiros

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Conclusions / Augusto Fantozzi.
