

Public Finance and Tax Measures for the Cultural Heritage

Research “kick-off” Seminar in preparation for the Florence conference of 12 May 2017

Monday, April 24th 2017

IBFD Head Office room 3.16, Amsterdam, Netherlands

Programme

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| 08.30 - 09.30 | Coffee & Tea |
| 09.30 - 09.40 | Welcome and Introduction
<i>Pasquale Pistone, IBFD Academic Chairman (10 min)</i> |
| 09.40 - 10.10 | Tax incentives for “creative industries”: the cultural heritage perspective
<i>Sigrid Hemels, Erasmus University of Rotterdam (30 min)</i> |
| 10.10 - 10.30 | Panel Discussion (20 min)
<i>Guglielmo Maisto, Catholic University of Piacenza</i>
<i>Paolo Arginelli, Catholic University of Piacenza – IBFD Amsterdam</i>
<i>Pietro Mastellone, University of Florence</i>
<i>Francesco Montanari, University of Chieti-Pescara</i> |
| 10.30 - 11.00 | Tax treatment of cultural heritage: focus on real properties and museums
<i>Lorenzo del Federico, University of Chieti-Pescara – CIRTE (30 min)</i> |
| 11.00 - 11.20 | Panel Discussion (20 min)
<i>Simone Ariatti, University of Trento</i>
<i>Silvia Giorgi, University of Chieti-Pescara</i>
<i>Annalisa Pace, University of Teramo</i>
<i>Caterina Verrigni, University of Chieti-Pescara</i> |

- 11.20 - 11.30** **Coffee Break**
- 11.30 - 12.00** **The international dimension of funding for cultural heritage and its tax implications (cross-border patronage, UNESCO, EU) (30 min)**
- Dick Molenaar, Erasmus University of Rotterdam*
- Stefano Dorigo, University of Florence*
- 12.00 - 12.20** **Discussion (20 min)**
- John Azzi, Western Sydney University*
- Serena Galeazzi, Ph.D. candidate in Tax law, University of Chieti-Pescara*
- Andrea Mucciariello, Ph.D. candidate in Tax law, University of Salerno*
- Concetta Ricci, LUM University of Casamassima-Bari*
- Carla Scaglione, Ph.D. candidate in Tax law, University of Chieti-Pescara*
- 12.20 - 12.40** **Conclusions: guidelines and inputs for the Florence conference and the further research plan (Italian “Research Project of National Interest”, PRIN 2015) (20 min)**
- Sigrid Hemels, Erasmus University of Rotterdam*
- Lorenzo del Federico, University of Chieti-Pescara – CIRTE*
- Stefano Dorigo, University of Florence*
- 12.40** **End of session**
- 12.45 - 14.00** **Lunch**
- 16:45 - 17.15** **Presentation of the results at the internal Academic Rendez-Vous meeting**
- Lorenzo del Federico, University of Chieti-Pescara – CIRTE*