CURRICULUM VITAE

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PERSONAL INFORMATION

Born on May 22, 1964, in Amelia (Terni), Italy

EDUCATION

2016 Summer Course in International Tax Law at the International Tax Centre of Leiden University, the Netherlands.

Ph.D. (Dottore di Ricerca) in Company Tax Law, Luiss University, 2012

Master in Tax Law, Scuola superiore dell'Economia e delle Finanze (Higher School of Economics and Finance), Rome, Italy, 2004

Academic Degree in Law (Giurisprudenza) *cum laude*, L.U.I.S.S. Guido Carli (Rome, Italy), 1989

ACADEMIC EXPERIENCE

- Lecturer at "Master of Business and Company Law: European and International Perspectives", Second-level Master degree, LUISS Guido Carli University, 2012-2016
- Lecturer at "Master in Tax Law, Accounting and Tax Planning", Second Level Master Degree, LUISS Guido Carli University, 2014 -

PUBLICATIONS

Books

- AAVV, Fiscalità della internazionalizzazione delle imprese. Studi sul D. Lgs. 14 settembre 2015 n.147, (edited by A. Vicini Ronchetti, collection edited by Francesco Tesauro, Turin, 2018). Chapter on legislative changes concerning the Italian exit tax applicable on companies;

- AAVV "La nuova tutela del risparmio" in Guida al Diritto (Il Sole 24 Ore), 2018, Chapter on “Mercati di crescita delle PMI: obbiettivo ricapitalizzazione e tutela dell'investitore”, 2018;
  - AAVV, Voluntary Disclosure – Il prontuario per il consulente, Milano, 2015, chapter on the period of effectiveness of the procedure;
  - Monograph on "Commercio elettronico diretto e imposizione sui redditi" (Direct E-commerce and income tax), Aracne, Roma, 2012;
  - AAVV (edited by D. Corapi e F. Pernazza), La società Europea. Regolamento CE/2157/2001 e modelli nazionali (The European Company, Regulation (EC) no. 2157/2001 and company types in the EU Member States), Giappichelli, Torino, 2011 – Commentary on Articles 13, 14 and 15 of the EU directive no. 133/2009 (tax profiles of cross-border transfers of seat of the Societas Europea or the European Company);
  - AAVV (edited by A. Nuzzo), Rapporto LUISS sulla legislazione d'impresa 2008 (2008 L.u.i.s.s. University Report on business legislation), Luiss University Press, Rome, 2009;

Articles

- Il Nuovo Regime (Key features of the Italian flat tax regime for new residents), STEP Journal, December 2018;
- The taxation of sukuk in the Italian context: is Italy’s tax system ready for Islamic financial instruments?, European Journal of Islamic Finance (European Research Centre for Islamic Finance), July 2017 (cohautor: A. Franco);
- Voluntary Disclosure, ravvedimento operoso e acquiescenza. Quale strada percorrere? (Active Repetance and other Tax Litigation Reduction Procedures. Which choice should be made?), rivista telematica Diritto Bancario, March 2015;
- Overruling e retroattività del principio dell'abuso del diritto (Overruling Case Law and Retroactivity of the Principle of Prohibition of Abuse of Tax Law), Diritto e pratica tributaria no. 4/2014;
- Il trasferimento della sede e della residenza fiscale all'estero e dall'estero in Italia. Profili sistematici (Transfers of seat and tax residence Italy inbound and outbound), Rivista di diritto tributario no. 3/2014;

- Perdite riportabili nelle fusioni transfrontaliere. Chiaro il principio, meno la sua applicazione (Carrying over of losses in cross-border mergers. The principle is clear, not its application), Gestione straordinaria delle imprese, no. 3/2013;
- L'indeducibilità dei costi derivanti da operazioni intercorse con imprese localizzate in Paesi e territori "Black list" secondo la CTP di Milano (nota a sentenza della Comm. Trib. Prov.le di Milano n. 338 del 20 dicembre 2010), (The non-deductibility of costs coming from transactions with companies on the "black list" in light of the decision of the Tax Provincial Court of Milan (note on judgment of the Provincial Tax Court of Milan No. 338 of December 20, 2010). Diritto e pratica tributaria internazionale, no. 2/2012;
- Il regime fiscale dei beni in entrata in occasione del trasferimento di residenza fiscale transfrontaliero. Profili nazionali e comunitari (Tax Value of Assets in Italy Following the Transfer of Tax Residence of a Company to Italy. National and EU profiles), in Rivista di diritto tributario, no. 9/2011;
- Il c.d. notional tax credit previsto dall'art. 179, comma 3, del T.u.i.r. Profili di diritto tributario italiano e comunitario (The notional tax credit provided by Article 179, paragraph 3, of the Consolidated Income Tax Act from an Italian and EU tax standpoint.), Rassegna Tributaria, no. 4/2011;
- Esiste ancora nell'ordinamento tributario il risparmio d'imposta? (Do tax savings still exist in the Italian tax system?), Quaderni della Fondazione Italiana del Notariato, no. 3/2011;
- La disapplicazione della disciplina CFC in presenza dell'esimente di cui all'art. 167, comma 5, lett. b), del t.u.i.r. Nuovi sviluppi alla luce della risoluzione dell'Agenzia delle Entrate n. 63/E del 2007 (Disapplication of the C.F.C. legislation when conditions required by Article 167, paragraph 5, b), of the Consolidated Income Tax Act are met. New Developments in Light of the Resolution of the Revenue Agency n. 63 / E of 2007), Il fisco, no. 29/2007;
- La tassazione dei dividendi esteri prima e dopo il cd. Decreto "correttivo Ires 2005" (Tax Treatment of Foreign Source Dividends before and after legislative changes in 2005), Tributimpresa no. 3/2005;
- Il credito d'imposta per i redditi prodotti all'estero (Foreign Tax Credits under Italian Income Tax Law), Il fisco, no. 14/2005;

- L'istanza di accertamento per adesione: funzione procedimentale, natura recettizia ed effetti sospensivi (Procedural Aspects of Applications for a Tax Settlement), Rassegna Tributaria, no. 1/2004;
- Il rimborso dell'Irap ai lavoratori autonomi: questioni controverse ed ipotesi interpretative (The refund of Regional Tax on Productive Activities due to the self-employed. Some crucial questions and the interpretive options), Rassegna Tributaria, n. 4/2002;
- Brevi cenni sulla legittimazione processuale passiva nei giudizi di rimborso sull'Irap, (Brief Notes on Standing in Judicial Proceedings on the IRAP Reimbursement) Rassegna Tributaria, n. 3/2002;
- La residenza fiscale in Italia: alcune riflessioni sull'orientamento della giurisprudenza tributaria in tema di domicilio e di residenza nelle imposte dirette e nell' I.v.a., (Tax residence in Italy. Some Reflections on the Position taken by Judges on Domicile and Residence from a VAT and Individual Income Tax Standpoint.) Rassegna Tributaria, no. 3/2001;
- Sul ruolo della cosiddetta valutazione automatica nell'attività accertatoria degli Uffici del Registro (The Role Played by the Land Registry Valuation in the Assessment of Registration Tax), Rassegna Tributaria, no. 4/1995;
- Il rimborso della tassa annuale sulle società. Qualche considerazione sui profili procedimentali [Licence taxes on companies (Tassa sulle concessioni governative sulle società). Some notes on procedural profiles.], Il fisco, no. 39/1994;

Seminars and Lecturers

- From June 2018: Adjunct Professor of Tax Law at the Turin University;
- 2019, Lecturer at "Master in Diritto della Proprietà Intellettuale" (Master in Intellectual Property) of Just Legal Services, Milan, 13 April 2019;
- 2018 Lecturer at Master in Tax Law, Accounting and Tax Planning, Rome, 21st
- May 2018;
- 2018, Lecturer at "Master in Diritto della Proprietà Intellettuale" (Master in Intellectual Property) of Just Legal Services, Milan, 21st April;
- 2017, Lecturer at "Master in Diritto della Proprietà Intellettuale" (Master in Intellectual Property) of Just Legal Services, Milan, 15 July;

- 2017 Lecturer on Active Repetance (Ravvedimento operoso) and other tax litigation reduction procedures at Master in Tax Law, Accounting and Tax Planning of LUISS Guido Carli University (Rome, 30 May 2017);
- 2016 Speaker at the Seminar on E-commerce by Assosport on tax profiles of e-commerce, Treviso;
- 2016 Lecturer at "Master in Diritto della Proprietà Intellettuale" (Master in Intellectual Property) of Just Legal Services, Milan, 26 May;
- 2016 Speaker at the Seminar held at U.C.I.M.U. (Confindustria) on the Patent Box regime, Milan;
- 2016 Lecturer on Italian Voluntary Disclosure, Active Repetance (Ravvedimento operoso) and other tax litigation reduction procedures at Master in Tax Law, Accounting and Tax Planning,of LUISS Guido Carli University (Rome, 16 May 2016);
- 2016 Lecturer on Tax Profiles of M&A at e Master di secondo livello della LUISS in Diritto delle società e dei contratti d'impresa. Profili europei e internazionali, ("Master of Business and Company Law: European and International Perspectives", Second-level Master degree, LUISS Guido Carli University, Roma, 5 March 2016);
- 2015 Lecturer on transfer of tax residence of companies, Italy inbound and outbound, at the Master of Business and Company Law: European and International Perspectives", Second-level Master degree, LUISS Guido Carli University, Rome, 27 June 2015
- Speaker at the Seminar of Banca Credito Cooperativo Romagna Est (BCC Romagna Est Bank) on "Voluntary Disclosure dopo l'entrata in vigore della Legge n. 186 del 2014" (Italian Voluntary Disclosure Procedure after Law 186/2015) , San Mauro Pascoli (Forlì – Cesena), 18 June 2015;
- 2015 Lecturer on Tax Profiles of M&A at the Master di secondo livello della LUISS in Diritto delle società e dei contratti d'impresa. Profili europei e internazionali, ("Master of Business and Company Law: European and International Perspectives", Second-level Master degree, LUISS Guido Carli University, Roma, 27 May 2015);
- 2015 Speaker at the Seminar of Banca Agricola Commerciale, Unione Fiduciaria e Studio Fantozzi & Associati on Il punto sulla Voluntary Disclosure dopo l'entrata in vigore della Legge n. 186 del 2014 (Italian Voluntary Disclosure implemented by Law 186/2014), San Marino Republic, 13 April 2015;

- 2015 Speaker at the Master Class of FARAD S.A., Unione Fiduciaria e others on Italian Voluntary Disclosure procedure in the “Table ronde sur l’intermédiation internationale”, Luxembourg, 2 April 2015;
- 2015 Speaker at the Seminar of Unione Fiduciaria e Studio Fantozzi & Associati on Italian Voluntary Disclosure Procedure and Self Laundering Crimes, Milan, 13 February 2015;
- 2014 Lecturer on transfer on tax residence of companies, Italy inbound and outbound, at the Master of Business and Company Law: European and International Perspectives”, Second-level Master degree, LUISS Guido Carli University, Rome, 28 February 2014;
- 2013 Lecturer at the Corso di alta formazione in materia di operazioni straordinarie (Higher Training Course on Corporate Reorganizations) of Scuola Superiore dell'Economia e delle finanze, Rome;
- 2013 Lecturer at the Master in Diritto tributario internazionale (Master in International Tax Law) 2012-2013 of Scuola Superiore dell'Economia e delle finanze. Lesson on Tax Treatment of Crossborder Corporate Reorganizations, Rome;
- 2013 Speaker on International Tax Law at Corso di formazione on "L'internazionalizzazione delle imprese digitali" (Training Course on Internationalization of Digital Businesses), of Nuovo Istituto di Business Internazionale - Camera di Commercio di Milano (Milan Chamber of Commerce), Milan, 14 September;
- 2013 Lecturer on transfer on tax residence of companies, Italy inbound and outbound ,at the Master of Business and Company Law: European and International Perspectives”, Second-level Master degree, LUISS Guido Carli University, Rome, 8 June 2013;
- 2013 Speaker at the Seminar of Optime (Paradigma) on the “Tassazione delle operazioni di ristrutturazione del debito” (Taxation of Debt Restructuring transactions), Milan, 9 April 2013;
- 2013 Speaker at the Seminar of Optime (Paradigma) on the “La fiscalità delle operazioni straordinarie” (Taxation of Corporate Reorganizations), Milan, 12 March 2013;
- 2013 Speaker at the Seminar of Optime (Paradigma) on the “Operazioni sul capitale (Equity Transactions), Milan, 23 January 2013;

- 2013 Speaker at the conference organized by Studio Fantozzi & Associati together with Studio Legale Mondini-Rusconi on E-commerce: legal and tax aspects (Milano, 19 September 2013, moderator Prof. A. Fantozzi);
- 2012 Speaker on 22 and 27 March in Rome, at the “Corso di diritto tributario internazionale e comunitario” (International and EU taxation law Course), organised by the Ordine Dottori commercialisti ed esperti contabili di Roma (22 on the taxation of Italian sources business income produced by non-residents companies and Italian permanent establishments and 27 on the taxation of cross border corporate reorganizations);
- 2012: lecturer at Università Telematica Pegaso on “Regimi speciali IVA ed IVA di gruppo” (Special VAT regimes and VAT grouping);
- 2011: Lecturer at Università Cattolica di Milano (Faculty of economics) at the Higher Training Course in “International taxation and company groups” a.a. 2010/2011, on Crossborder company reorganisations: entry tax values and application of the " IAS" (13 May 2011);
- 2010-2011: Speaker at two specialist seminars organised by the Fondazione Nazionale Notariato on "Abuse of law in tax legislation. Are tax savings still lawful?" (2 April 2011 in Verona and 29 September 2010 in Reggio Calabria);
- 2008: Speaker at a conference organised in Rome by the Associazione Nazionale Forense within the context of a course dedicated to the training of Lawyers on "Tax law and tax proceedings";
- 2007: Speaker at the seminar organised by the 'Università degli Studi del Molise (Facoltà di Economia) in Campobasso on "Le regole del gioco virtuale. Giochi e scommesse in internet" (speech on "Gaming and e-commerce. National and international tax aspects");
- 2005: Speaker at the seminar organized by the Italian Revenue Service on Taxation of incomes provided by Article 67 and following of the Consolidated Income Tax Law and on the new provisions for dividends and capital gains, Perugia.

ADDITIONAL INFORMATION

Lawyer and Tax advisor

Languages: Italian (native speaker), English (very fluent), French

International Fiscal Association Member

International Bar Association Member

Society of Trust and Estate Pratictioners Full Member