

# PROF. DR. PASQUALE PISTONE

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## CURRICULUM VITAE ET STUDIORUM

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Pasquale Pistone was born in Naples, Italy on 18 November 1968

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**Languages**

	Reading	Speaking	Writing
Italian (Mother tongue)			
English (EN)	EXCELLENT	EXCELLENT	EXCELLENT
Français (FR)	EXCELLENT	EXCELLENT	EXCELLENT
Deutsch (DE)	EXCELLENT	EXCELLENT	EXCELLENT
Español (ES)	EXCELLENT	EXCELLENT	EXCELLENT
Português (PT)	EXCELLENT	EXCELLENT	INTERMEDIATE
Nederlands (NL)	INTERMEDIATE	INTERMEDIATE	INTERMEDIATE
Русский (RU)	INTERMEDIATE	BASIC	BASIC

## 1.STUDIES

- 1996-2000 University of Genoa, Genoa (Italy) - Doctoral degree (Ph.D.) *cum dignitate publicationis* in International and Comparative Tax Law (Thesis: “*Le convenzioni internazionali contro la doppia imposizione ed il diritto comunitario*”, Supervisor Prof. Dr Victor Uckmar), Defense date - 29.2.2000
- 1991-1994 Federico II University of Naples, Naples (Italy) - Postgraduate Master in Administrative Law
- 1986-1990 Federico II University of Naples, Naples (Italy) – *Cum laude* Law Degree (Thesis: "L'arbitrato fiscale internazionale con particolare riferimento alla convenzione 90/436/CEE"), Graduation date - 8.10.1990
- 1981-1986 Classical studies (Liceo Classico) at the Istituto Suor Orsola Benincasa, Naples (Italy)

## 2.SCIENTIFIC ACTIVITY

### 2.1 ACADEMIC POSITIONS

- 2019 President of Ius Fiscale Europaeum (IFE) – Centro Studi sul Diritto Tributario Europeo at the Suor Orsola University of Naples
- 2017 Habilitation as full professor in tax law (both at the special session of the 2012 and at the 2016 habilitation procedures) (Italy)
- 2017-/ Honorary Professor of the University of Cape Town (South Africa)
- 2015-/ Faculty Member of the UvA-IBFD Advanced Master Programme in International Tax Law, (Netherlands)
- 2014/ Professor *honoris causa* at the Ural State Law University (Russia)
- 2013 -/ Academic Chairman of IBFD, Amsterdam (Netherlands)
- 2013-/ Professor of European and International Tax Law at the Vienna University of Economics and Business [this position started on a temporary basis in 2005 and has been maintained so far without interruptions] (Austria) - **tenured part-time position**
- 2013-/ Faculty Member of the LL.M. in International Tax Law of the University of Lausanne (Switzerland)
- 2010-/ Holder of an *Ad Personam* EU Jean Monnet Chair on European Tax Law and Policy at the WU Vienna University of Economics and Business (2010-2013 funded by the EU) (Austria)
- 2005-/ Associate Professor of Tax Law (**tenured full-time position**), University of Salerno (promoted at the State Exam held at the University of Bologna on 8.10.2004), where he had previously become Lecturer (promoted at the State Exam held on 9.12.2000) and had been teaching since 2000 (Italy)
- 2004-/ Faculty Member of the LL.M. in International Tax Law of the WU Vienna University of Economics and Business (Austria)

### 2.2 VISITING PROFESSORSHIPS (TEACHING LANGUAGE)

- 2015, 2017, 2019 Tax Treaties at the University of Cape Town, South Africa (EN)
- 2010 Comparative International Tax Law at the Law School of the Monash University, Melbourne, Australia (EN)
- 2010 European Tax Law at the University of Melbourne, Australia (EN)
- 2009/13 European Tax Law at the Universidade de Lisboa, Portugal (EN/PT)
- 2009/10 *Droit fiscal comparé* (Comparative Tax Law) at the Panthéon-Assas University of Paris, France (FR)
- 2008/09 *Droit fiscal international* (International Tax Law) at the UCL University of Louvain, Belgium (FR)
- 2008/09 and 12/13 European Tax Law at the School of Law of University of Florida, United States (EN)
- 2007 and 2018 *Direito fiscal da União Europeia* (EU Tax Law) at the USP University of São Paulo, Brazil (PT)

- 2004/05; and 14/15 *Droit fiscal européen* (European Tax Law) at the Sorbonne-Panthéon University of Paris, France (FR)
- 1998/99 Katholieke Universiteit Brabant (now University of Tilburg), Netherlands (EN)

### 2.3 INTERNATIONAL AWARDS, RECOGNITIONS AND GRANTS

- 2019-2022 EU Grant Jean Monnet (EUR 51.776,63) on “Digitalization of Tax Administrations in the EU”, coordinated by the San Pablo Cardenal Herrera University of Valencia, Spain (Prof. Iñaki Bilbao Estrada) – Member of the Research Group
- 2017-2021 National Grant (Finland) by the Academy of Finland (EUR 685.000) on “Transformation of the International Tax System”, coordinated by the University of Tampere (Prof. Seppo Penttilä) – Member of the Research Group
- 2017 International Law Association (ILA) Study Group on International Tax Law “The Protection of Taxpayers’ Rights in International Law”– Co-Chair (with Juliane Kokott)
- 2017 Professor *honoris causa* at the University of Cape Town (South Africa)
- 2017-/ Observatory on Protection of Taxpayers Rights (OPTR): 42 countries participating in the project, IBFD collaborative research project, Amsterdam (Netherlands) - Director
- 2017-2020 National Grant (Spain) MINECO (EUR 26.000) by the Ministerio de Economía y Competitividad on “*Obtención e intercambio de información en la lucha contra el fraude y la evasión fiscal: equilibrio entre potestades administrativas y derechos de los obligados tributarios*” (Reference DER2016-78929-P), coordinated by the University of Navarra (Dr Hugo López) – Member of the Research Group
- 2016-2020 National Grant (Spain) EUDISCOOP (EUR 29.400) by the Ministerio de Economía y Competitividad (conv. 2015, mod. 1, Proyectos I+D) on “*Resolución de las controversias fiscales transnacionales y cooperación administrativa internacional. Rasgos de un arquitectura institucional desde una perspectiva europea*”, coordinated by the University of Barcelona (Prof. Eva Andrés Aucejo) – Member of the Research Group
- 2014-2017 EU Jean Monnet Grant (EUR 59.170) on “Energy taxation and State aid control: Looking for a better coordination and efficiency (ETSA-CE)”, coordinated by the San Pablo CEU University of Madrid, Spain (Prof. Marta Villar) – Member of the Research Group
- 2014 Professor *honoris causa* at the Ural State Law University (Russia)
- 2014 Honorary Member of the Instituto Brasileiro de Direito Tributario (Brazil)
- 2012-2017 National Grant (Norway) by the Norwegian Research Council (NOK 5M) on “Sustainable Tax Governance in Developing Countries (DeSTaT)” – Co-applicant with Frederik Zimmer
- 2012 Honorary Member of MIM - Malta Institute for Management (Malta)
- 2011-2019 National Grant (Austria) by the Austrian Forschungswissenschaftsfonds (EUR 2.734.662) for the Doctoral Programme of Excellence on International Business Taxation – Co-applicant
- 2011 Prize for innovative research (*Prämium für die innovative Forschung*) of the WU Vienna University of Economics and Business (Austria)
- 2010-/ *Ad Personam* Jean Monnet Chair on European Tax Law and Policy at the WU Vienna University of Economics and Business (Austria)
- 2010 Award of the International Association of Financial Law (Russia) for the book (co-edited), “*Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición*” (Russia)

- 2008-/ Peer reviewer of scientific research on humanities and social sciences for the European Science Foundation (France)
- 2007 Honorary Member of the Instituto Uruguayo de Estudios Tributarios (Uruguay)
- 2007 Award for the innovative lecturing activity (*Præmium für die innovative Lehre*) of the WU Vienna University of Economics and Business (Austria)
- 2007-2011 National Grant (Austria) by the Forschungswissenschaftsfonds (Eur 1.200.000) for the “Spezialforschungsbereich on International Tax Coordination: the EU and Third Countries” – Co-applicant
- 2005 EURYI Award of the European Science Foundation (EUR 640.000) on “The Impact of European Law on Relations with Third Countries in the Field of Direct Taxation”
- 2000 Honourable Mention at the Mitchell B. Carroll Prize of the International Fiscal Association for the Translation into English of the Doctoral Thesis

## 2.4 MEMBER OF DOCTORAL COMMITTEES<sup>1</sup>

- 2018 Filip Debelva, *International Double Taxation and the Right to Property: A Comparative, International and European Law Analysis*, KU Leuven, Leuven, Belgium (EN)
- 2018 Benjamin R. Walker, *Agency PE: A Clash of Legal Systems and Reforms* (EN)
- 2018\* Zoya Vadimovaya Balakina, Уральский государственный юридический университет/Ural State Law University <Налогово-правовые аспекты применения концепции бенифициарного собственника (<beneficial owner>)> дохода в Российской Федерации: проблемы и решения> "Transl. eng - *Tax Aspects of the Application of the "Beneficial Owner" ("benefetsyarnyi sobsvennik") of Income Concept in the Russian Federation: Issues and Solutions*" (RU)
- 2018 Tarcísio Magalhães, *Teoria Crítica do Direito Tributário Internacional*, Federal University of Minas Gerais (UFMG), Belo Horizonte, Brazil (PT)
- 2017 Renate Buijze, *Philanthropy for Arts in the Era of Globalization: International tax Barriers for Charitable Giving*, Erasmus University of Rotterdam, Netherlands (EN)
- 2017 Marina Serrat Romani, *Los derechos y garantías de los contribuyentes en la Era digital. Transparencia e intercambio de información tributaria*, University of Barcelona, Spain (ES)
- 2017 Patricia Font Gorgorió, *Problemáticas fiscales en la calificación y valoración de la relación socio-profesional y sociedad profesional*, Universitat Ramon Llull de Barcelona, ESADE, Spain (ES)
- 2017 Harm Mark Pit, *The EU arbitration convention*, Rijksuniversiteit Groningen, Netherlands (EN)
- 2016 Andreas Kallergis, *La compétence fiscale*, University Paris I, France (FR)
- 2016 Francisco Sepúlveda, *Residence in tax treaties*, University of Leiden, Netherlands (EN)
- 2016 Jérôme Bürgisser, *Les incitations fiscales en faveur de l'économie*, University of Lausanne, Switzerland (FR)
- 2016 Tatiana Falcao, *A Proposition for a Multilateral Carbon Tax Treaty*, WU Vienna (EN)
- 2015 (opponent) - Anna-Maria Hambre, *Tax confidentiality*, Örebro University, Sweden (EN)
- 2015\* Catherine Anne Brown, *Non-Discrimination and Trade in Services: Should Tax Treaties Play a Broader Role in the Global Trade in Services?*, Monash University, Australia (EN)

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<sup>1</sup>This section also includes a reference \* to cases in which Prof. Pistone has acted as external examiner.

- 2015 Eleni Apostolidou, *The Introduction of an EU FTT through the Enhanced Cooperation Procedure*, University Paris 1 Sorbonne-Panthéon, France (EN)
- 2015 Ricardo García Antón, *La cuestión prejudicial y la fiscalidad directa*, European University Institute, Florence, Italy (ES)
- 2015 Julia Braun, *On the Determinants and Effects of Bilateral Tax Treaties*, WU Vienna, Austria (EN)
- 2015 Maarten de Wilde, *Taxation of Multinational Enterprises in a Global Market*, Erasmus University of Rotterdam, Netherlands (EN)
- 2014 Elisabeth Pamperl, *The scope of Article 16 and its role in the OECD Model Convention*, WU Vienna, Austria (EN)
- 2014 Member of the Doctoral Committee on Tax Law at the II University of Naples, Italy (IT)
- 2013 Paolo Arginelli, *The Interpretation of Multilingual Tax Treaties*, University of Leiden, Netherlands (EN)
- 2013 Marco Felder, *IP Box Regimes from a Swiss and Liechtenstein perspective*, University of Lausanne, Switzerland (EN)
- 2013 Alvaro Antón Antón, *Ayudas de Estado y sistemas de apoyo a las energías renovables: un análisis de los beneficios fiscales previstos en la Directiva sobre imposición energética para promocionar los biocarburantes*, Universidad CEU-Cardenal Herrera, Spain (ES)
- 2012 Marcel Schaper, *The Structure and Organisation of EU Law in the Field of Direct Taxes*, University of Maastricht, Netherlands (EN) (EATLP Award 2013)
- 2011 Daniël Smit, *European tax law in the relations with third countries*, University of Tilburg, Netherlands (EN) (EATLP Award 2012)
- 2011 Domingo Jiménez Valladolid, *Aspectos fiscales de las fusiones transfronterizas*, Universidad Autónoma de Madrid, Spain (ES) (EATLP Award 2012)
- 2011 Niels Bammens, *Non discrimination in European tax law*, Katholieke Universiteit Leuven, Belgium (EN) (IFA Mitchell B. Carroll Prize 2012)
- 2011 Katharina Kubik, *Der Trust im Steuerrecht*, WU Vienna, Austria (DE)
- 2011 Rodolfo Salassa, *La imposición de los derechos de emisión de CO<sub>2</sub>*, Universidad de Tarragona, Spain (ES)
- 2011 Member of the Doctoral Committee on Tax Law at the II University of Naples, Italy (IT)
- 2010 Antonia Anguita, *Los precios de transferencia y la imposición*, Universidad de Tarragona, Spain (ES)
- 2010 Lluís Manuel Fargas Más, *El proyecto BICCIS (CCCTB) y la fiscalidad en Europa*, Universidad de Tarragona, Spain (ES)
- 2009 Anna Gerson, *Compensation of Losses in Foreign Subsidiaries within the EU - A Comparative Study of the Unilateral Loss-Compensation Mechanisms in Austria and Denmark*, Jönköping Business School, Sweden (EN)
- 2008 Member of the Doctoral Committee on Tax Law at the Federico II University of Naples, Italy (IT)
- 2008 Emmanuel Raingéard de la Blétière, *Les relations entre le droit communautaire et le droit fiscal international – nouvelles perspectives*, Université Paris 1 Panthéon-Sorbonne, France (IFA Mitchell B. Carroll Prize 2008 and EATLP Award 2009) (FR)
- 2006 Cesar Dominguez Crespo, *El principio de capacidad económica en la Unión Europea*, Universidad Complutense de Madrid, Spain (ES)
- 2006 Jorge Vladimir Pons y García, *Los impuestos indirectos al comercio electrónico*, Universidad de Salamanca, Spain (ES)

- 2005 J. André Dantas de Oliveira, *Los precios de transferencia en el derecho tributario*, Universidad de Salamanca, Spain (ES)

## 2.5 SUPERVISOR OF DOCTORAL THESES (LANGUAGE)

- 2019-/ Ine Lejeune, *The settlement of cross-border VAT disputes*, Universiteit van Amsterdam (The Netherlands) (EN)
- 2017-/ Svitlana Buriak, *Global Value Chains of Digital Multinational Enterprises and Profits Attributable to the Source (Market) Jurisdictions*, WU Vienna (Austria) (EN)
- 2017-/ Ivan Lazarov, *Anti-tax-avoidance under EU law: The Internal Market Narrative*, WU Vienna (Austria) (EN)
- 2016-/2018 Filip Debelva, *International Double Taxation and the Right to Property: A Comparative, International and European Law Analysis*, KU Leuven (member of the supervisory doctoral committee) (Belgium) (EN)
- 2016-/ Sriram Govind, *Fundamental Inequities in the Allocation of Taxing Rights under Tax Treaties. Issues and possible solutions*, WU Vienna (Austria) (EN)
- 2016-/ Andrea Mucciariello, *The Use of Taxes for Regulatory Purposes and the Protection of the Cultural Heritage*, University of Salerno (Italy) (EN)
- 2015-/2018 Pedro Guilherme Lindenberg Schoueri, *The tax treatment of cross-border research and development activities* (provisional title), WU Vienna (Austria) (EN)
- 2014/18 Romero Tavares, *Multinational Firm Theory and the International Taxation of Entrepreneurial Risk, Romero*, WU Vienna (Austria) (EN)
- 2013-/ Alessandro Roncarati, *The Impact of Tax Transparency on Business Decisions*, WU Vienna (Austria) (EN)
- 2012/15 Carmel Said Formosa, *An Analysis of Financial Transaction Tax as proposed by the European Commissions' Proposal for Enhanced Cooperation COM(2013) 71, An Interdisciplinary Approach*, Doctoral Program in International Business Taxation (DIBT), WU Vienna (Austria) (EN)
- 2012/17 Marina Serrat, *La transparencia fiscal global*, University of Barcelona (Spain) (ES)
- 2011/17 Elena Variychuk, *Treatment of Immovable Property in International Tax Law*, WU Vienna (Austria) (EN)
- 2011-/ César Alejandro Ruiz Jiménez, *The Protection of the Human Right to Property in Tax Matters*, Doctoral Program in International Business Taxation (DIBT), WU Vienna (Austria) (EN)
- 2008/13 Rita Szudoczky, *Primary and Secondary European Law in the Field of Taxation*, co-supervisor with Dennis Weber, UvA University of Amsterdam (Netherlands) (EN)
- 2008/12 Attilio de Pisapia, *Il beneficiario effettivo nel diritto tributario*, University of Salerno (Italy) (IT)
- 2006/10 Maria Cruz Barreiro Carril, *Las doble cargas en el derecho tributario europeo*, co-supervisor with Ana María Pita Grandal, University of Vigo (Spain) (ES)
- 2006/10 Menita de Flora, *Modalità alternative di gestione del procedimento tributario*, co-supervisor with Ana María Pita Grandal, University of Salerno (Italy) / University of Vigo (Spain) (IT/ES)
- 2005/08 Mario Tenore (obtained *cum laude* and 2009 EATLP award), *L'Imposizione dei Dividendi Transnazionali in Europa*, SUN-II University of Naples (Italy) (IT)



## 2.6 OTHER RESEARCH PROJECTS

2017/20 International Law Association (ILA) Study Group on International Tax Law “The Protection of Taxpayers’ Rights in International Law”, co-chaired with Juliane Kokott

## 2.7 PAST ACTIVITY

2012-2017 Member of the Research Group DeSTaT on Sustainable Tax Governance in Developing Countries (Norway)

2009-2013 Faculty Member of the LL.M. in International Tax Law of the University of Neuchâtel (Switzerland)

2007-2016 Member of the Junior Chamber (*Junge Kurie*) of the Austrian Academy of Sciences (Austria)

2007-2013 Member of the interdisciplinary Special Research Group (SFB) on International Tax Coordination, WU Vienna (Austria)

2008-2010 Director of the LL.M. in European and International Tax Law at the University of Salerno (STEI – Scuola Tributaria Europea Internazionale) (Italy)

2005-2010 EURYI-ESF Professor of International and European Tax Law at the WU Vienna (Austria)

2003-2004 Coordinator of the post-academic LL.M. on tax law (“*La formazione del difensore e del giudice tributario*”), Suor Orsola Benincasa University of Naples (Italy)

2001-2004 Assistant of Tax Law (Prof. Dr Franco Fichera) at the Suor Orsola Benincasa University of Naples (Italy)

1999-2011 Faculty Member of the LL.M. in European Tax Law of the European Tax College at KU Leuven (Belgium)

1999-2010 Faculty Member of the LL.M. in International Taxation of the Leiden University and Tilburg University (Netherlands)

1995-2005 Assistant of Law of Public Finance (Prof. Dr Andrea Amatucci) at the Federico II University of Naples (Italy)

1994-1995 Voluntary assistant of International Tax Law (Prof. Dr Albert J. Rädler) at the University of Hamburg (Germany)

### 3. ORAL DISSEMINATION (AT INTERNATIONAL LEVEL)

#### 3.1 LECTURES

In addition to the visiting professorships and faculty memberships, since 1991 he has lectured at various Universities and scientific institutions, including:

#### Asia

<b>China</b>	Beijing: Renmin University (EN); Shanghai: Fudan University (EN); Xiamen University (EN)
<b>India</b>	Mumbai: Foundation for International Taxation (EN)
<b>Russia</b>	Yekaterinburg: Ural State Law University (EN/RU)
<b>Singapore</b>	Singapore Tax Academy (EN)

#### Europe

<b>Austria</b>	University of Innsbruck (IT/DE)
<b>Belgium</b>	University of Liège (FR)
<b>Croatia</b>	University of Rijeka (EN)
<b>Czech Republic</b>	Mendel University of Brno (EN)
<b>Estonia</b>	Ministry of Finance (EN)
<b>France</b>	University of Paris Panthéon-Assas (FR)
<b>Ireland</b>	University College Dublin (EN)
<b>Italy</b>	University of Bari; University of Bologna; FU/UL Bolzano/Bozen; University of Brescia; University of Catania; European University Institute, University of Florence; University of Foggia; University of Lecce; Bocconi University of Milan; Catholic University of Milan; Federico II University of Naples; Parthenope University of Naples; Suor Orsola Benincasa University of Naples; SUN-II University of Naples (now L. Vanvitelli University); University of Padua; University of Palermo; University of Parma; La Sapienza University of Rome; Luiss University of Rome; Tor Vergata University of Rome; University of Trento; Venice International University; University of Verona (EN/IT)
<b>Luxembourg</b>	University of Luxembourg (EN)
<b>Netherlands</b>	ITA/IBFD; University of Amsterdam (UvA); University of Maastricht (EN)
<b>Norway</b>	University of Oslo (EN)
<b>Poland</b>	University of Lodz (EN)
<b>Portugal</b>	Catholic University (Lisbon); University of Lisbon; Instituto Superior de Gestão, Lisbon (PT)
<b>Spain</b>	IEF; Universidad de Alicante; Universidad de Barcelona (UB); Universidad Abad Oliba de Barcelona; Universidad Complutense de Madrid; Universidad de Santiago de Compostela; Universidad de Valencia; University of Vigo (ES)
<b>Sweden</b>	Stockholm School of Economics; University of Uppsala (EN)
<b>Switzerland</b>	Scuola Universitaria Professionale della Svizzera Italiana - SUPSI Lugano, University of Lausanne, University of Neuchâtel, University of Zurich (EN/DE/FR/IT)

### **Africa**

**South Africa** University of Cape Town (EN)

### **North America**

**Canada** McGill University of Montréal (FR/EN)

**United States** Harvard University; New York University; University of Connecticut; University of Michigan (EN)

### **South America**

**Argentina** Universidad Austral; Universidad de Buenos Aires (UBA) (ES)

**Bolivia** Universidad Autónoma Gabriel René Moreno (ES)

**Brazil** Universidade de Salvador de Bahia; Universidade Presbiteriana Mackenzie; Universidade de São Paulo; Instituto Brasileiro de Direito Tributario – IBDT; Universidade Federal do Rio Grande do Sul (PT)

**Colombia** Universidad del Rosario of Bogotá (ES); Instituto Colombiano de Derecho Tributario(ICDT) (ES)

**Mexico** ITAM (ES)

**Uruguay** Universidad de la República of Montevideo; Universidad de Montevideo (ES)

## **3.2 CONFERENCES AND SEMINARS**

Since 1991, Prof. Dr Pasquale Pistone has participated to international conferences and seminars, presenting his research output as speaker (without a written published paper), reporter (with a written published paper), or moderating sessions as follows:

### **i. European Association of Tax Law Professors (EN)**

- 6-8.6.2019 General Reporter “Tax Procedures” EATLP Congress 2019, University Carlos III of Madrid, Madrid (Spain)
- 1-3.6.2017 Co-coordinator of Academic Topic “Peer-Review and Open Access in Taxation”, Lodz (Poland), 2017 Congress
- 2-4.6.2016 Topical Reporter on Main Topic “Abuse and Aggressive Tax Planning in EU Law”, Munich (Germany), 2016 Congress
- 28-30.5.2015 Co-coordinator of Academic Topic “Peer-Review in Tax Law”, Milan (Italy), 2015 Congress
- 25-27.5.2010 Speaker on Main Topic “Retroactivity in tax law and the ECJ judgments”, Leuven (Belgium), 2010 Congress
- 1-3.6.2009 Speaker on Academic Topic “Peer-Reviewing in Tax Journals in Europe: the Case of Intertax”, with Dourado, A.P., Santiago de Compostela (Spain), 2009 Congress
- 6-8.6.2007 Speaker on Main Topic “European Tax Law: Quo Vadis?”, Helsinki (Finland), 2007 Congress
- 12-14.6.2003 Speaker on Main Topic “The Notion of Income from Capital”, Cologne (Germany), 2003 Congress

### **ii. International Fiscal Association – IFA (EN, except where indicated DE/ES/IT/PT)**

*Worldwide Meetings*

- 2018 Seoul Congress – Chairman of Seminar G: “IFA/EU”
- 2017 Rio de Janeiro Congress –Chairman of Seminar J: “IFA/EU”
- 2016 Madrid Congress – Chairman of “Seminar IFA-EU: ATAD and the application of the prohibition of State aids in tax matters”
- 2015 Basel Congress – Co-General Reporter of Main Topic “The Practical Protection of Taxpayers’ Rights”
- 2014 Mumbai Congress – Chairman of the Seminar IFA-EU “The relations between BEPS and EU Law”
- 2013 Copenhagen Congress - Inaugural speech for the 75th anniversary of IFA-IBFD
- 2010 Rome Congress - Chairman of the Seminar “Tax Havens”
- 2008 Brussels Congress – Speaker at Seminar “The Use of Foreign Court Decisions in the Interpretation of Tax Treaties”
- 2006 Amsterdam Congress – Speaker at Breakout Session 2B “The Attribution of Profits to Permanent Establishments: EC Law and Non-discrimination Issues”
- 2000 Munich Congress – Speaker at Seminar on “Currency Exchange Gains and Losses”

*David Tillinghast Special Conferences*

- 2020 Chair and Speaker at Panel on “Practical Implementation of Taxpayers’ Rights in Africa” and Chair of Panel on “Special Tax Zones: Implementation and Measurement Issues” at Conference on “Evaluating Global Tax Solutions for Application in Africa”, University of Cape Town (South Africa) (8.-9.4.2020)
- 2020 Speaker at “BEPS 2.0 – Voices from a Digital Asia”, Singapore Management University (Singapore) (31.3.-1.4.2020)
- 2013 Conference on “International Tax Principles in BRICS and OECD Countries: Convergences and Divergences”. Report on “Tax Avoidance, Tax Evasion, Transparency and Exchange of Information” (Brazil)

*Regional Meetings*

- 2018 IFA Latam (23-25.5.2018), Conversatorio con Manuel Tron “Reglas obligatorias de revelación respecto de esquema de evasión; reglas de la Unión Europea para establecer gravámenes sobre presencia y servicios digitales”, San José (Costa Rica) (ES)
- 2017 IFA Asia-Africa, Speaker at the sessions: The Legal Challenges for MLI Implementation; Ease of doing business and tax dispute resolution mechanisms: How relevant for economic growth?; and Reconciling Fiscal Incentives with BEPS substance requirements: A conundrum for emerging and transitional economies?, Flic en Flac (Mauritius)
- 2016 IFA Asia-Pacific, held in Seoul – Presentation on Form and Substance in Tax Law: The Reaction to Tax Avoidance from an EU Perspective (South Korea)
- 2016 IFA Italy-US, held in Barcelona – Presentation on How EU Implements BEPS; Panel: EU-US Tax Issues (Spain)
- 2008 Italy-Switzerland Meeting, held in Stresa (Italy)

- 2002 Belgium-France-Italy Triangular Meeting, held in Brussels (Belgium)  
 2000 Belgium-Italy Bilateral Meeting, held in Venice (Italy)

*National Meetings*

- 2019 IFA Bosnia/Herzegovina – Speaker, “Tax Procedure – National and Cross-Border Challenges”, Sarajevo (30-31.10.2019)  
 2019 IFA Italy (Milan) - Moderator, Session “*Diritto dell’Unione Europea*”, Conference “*Temi Attuali di diritto tributario internazionale e dell’Unione Europea*” (23.1.2019) (IT)  
 2018 IFA Australia (Sydney) – Chair, Seminar “MLI Innovations: Arbitration and Fiscally Transparent Entities” (21.8.2018)  
 2018 IFA Russia (Moscow) – Speaker, “Permanent Establishment in New Reality” and “BEPS and BRICS” (9.4.2018)  
 2018 IFA Italy (Milan) – Chair, “MLI and Italian Tax Treaties” (16.4.2018)  
 2017 IFA Italy (Rome) – Moderator and Discussant, “*Sviluppi in materia di aiuti di Stato fiscali*” (11.12.2017)  
 2017 IFA UK (London) – Speaker, “The practical protection of taxpayers’ rights: building up a global standard” (2.11.2017)  
 2016 IFA Mexico (Mexico City) – Speaker, “*ATAD y el futuro de la Planeación fiscal de BEPS y los riesgos de las empresas*” (27.10.2016) (ES)  
 2016 IFA Italy (Milan)- Speaker, “*Tax rulings e aiuti di Stato*” (20.6.2016) (IT)  
 2016 IFA Liechtenstein (Vaduz) – Speaker, “*Fachsymposium zum Thema BEPS*” (21.1.2016) (DE)  
 2015 IFA Portugal (Lisbon) – Speaker, “*Reformas Fiscais nos próximos 50 anos*” (23.10.2015) (PT)  
 2014 IFA Belgium (Brussels) – Speaker, “Adding values in a changing international tax environment” (18.6.2014)  
 2014 IFA Switzerland (Zurich) – Speaker, „*Die EuGH Steuerrechtsprechung und Ihr Einfluss auf die Schweiz*“ (12.6.2014)  
 2014 IFA Italy (Rome)- Speaker, “*Le misure fiscali ed il semestre italiano di presidenza dell’Unione Europea*” (19.5.2014)  
 2013 IFA Russia (Moscow) – Speaker, “Beneficial ownership in international taxation” (4.6.2013)  
 2010 IFA Australia (Melbourne) – Speaker, “Selected Issues on Arbitration in Tax Treaties” (8.2.2010)  
 2004 IFA Belgium (Brussels) – Speaker “Selected Issues of EC Tax Law”  
 1996 IFA Italy (Rome) – Speaker “*L’interposizione di persona e l’elusione fiscale*” (IT)

**iii. Latin American Institute for Tax Law/Instituto Latino Americano de Derecho Tributario – ILADT (ES/PT)**

- 2018 XXX Jornadas Latinoamericanas de Derecho Tributario, Montevideo (Uruguay)  
 Chairman, Seminar “*Tributación de la economía digital*” (4./9.11.2018)  
 2016 XXIX Jornadas Latinoamericanas de Derecho Tributario, Santa Cruz de la Sierra (Bolivia)  
 - General reporter, Main Topic “*Problemáticas Actuales y Nuevas Fronteras de los Medios de Impugnación Nacionales e Internacionales*” (8.11.2016)

- Speaker, Seminar “*Carta de los Derechos Fundamentales de los Contribuyentes*”
- 2015 XXVIII Jornadas Latinoamericanas de Derecho Tributario, Mexico D.F. (Mexico) –  
Chairman, Seminar “*BEPS y el Modelo de Convenio del ILADT*”(12.11.2015)
- 2014 XXVII Jornadas Latinoamericanas de Derecho Tributario, Lima (Peru) –  
- Chairman, Seminar "*La Responsabilidad Tributaria*" (1.9.2014)  
- Speaker on "*Modelo Bilateral de Convenio para Evitar Doble Imposición ILADT*" (4.9.2014)
- 2012 XXVI Jornadas Latinoamericanas de Derecho Tributario, Santiago de Compostela (Spain) -  
Reporter, Seminar “*El lanzamiento del Modelo de Convenio del ILADT*” (3.9.2012)
- 2010 XXV Jornadas Latinoamericanas de Derecho Tributario, Cartagena de Indias (Colombia) –  
Speaker, Seminar “*Prolegómenos al Modelo de Convenio del ILADT*” (15.2.2010)
- 2008 XXIV Jornadas Latinoamericanas de Derecho Tributario, Isla Margarita (Venezuela) –  
General Reporter, “*Los Principios Constitucionales Ante las Nuevas Formas de Imposicion sobre la Renta*” (19-24.10.2008)
- 2006 XXIII Jornadas Latinoamericanas de Derecho Tributario, Córdoba (Argentina) –  
Speaker, Seminar “*La Interpretación y Aplicación de los Convenios Internacionales de Doble Imposición*” (26.10.2006)
- 2004 XXII Jornadas Latinoamericanas de Derecho Tributario, Quito (Ecuador) –  
- Italian National Reporter, “*El Arbitraje Fiscal Internacional*”.  
- President of the Commission drafting the Recommendations, Main Topic “*El IVA en las Relaciones Internacionales*”
- 2002 XXI Jornadas Latinoamericanas de Derecho Tributario, Genoa (Italy) –  
Speaker, “*Aspectos Impositivos de Las Empresas de Transporte Aéreo y Marítimo*”
- 2000 XX Jornadas Latinoamericanas de Derecho Tributario, Salvador de Bahia (Brazil) –  
Reporter, “*Derechos Humanos y Tributación*”
- 1998 XIX Jornadas Latinoamericanas de Derecho Tributario, Lisbon (Portugal) –  
Reporter, “*As sanções penais fiscais*”
- 1996 XVIII Jornadas Latinoamericanas de Derecho Tributario, Montevideo (Uruguay) –  
Speaker, Seminar “*Facultades de la Administración En Materia de Determinación Tributaria*”
- 1995 XVII Jornadas Latinoamericanas de Derecho Tributario, Cartagena de Indias (Colombia) –  
Reporter, “*Sujeción Pasiva y Responsables Tributarios*” (with Francisco Cañal)
- 1993 XVI Jornadas Latinoamericanas de Derecho Tributario, Lima(Peru) –  
Speaker at Seminar “*Los Delitos Tributarios*”

#### **iv. International Law Association (ILA)**

- 19-24.08.2018 International Law Association 78th Biennial Conference, Member of the study group on international tax law, Sydney (Australia)

#### **v. European institutions**

##### *EU Council Presidency of the European Union*

- Conference “Taxation of the digital economy”, Member of the Panel “Comprehensive Solution – Significant Digital Presence”, Federal Ministry of Finance, Vienna (Austria) (5.7.2018)

- Conference “Current Issues in European Tax Law”, Speaker Session on the “Concept of the virtual permanent establishment continues”; Moderator Session on the “Dispute Resolution Mechanism directive”, Tallinn (Estonia) (7.9.2017)

#### *European Commission*

- Technical meeting on the Draft Tax Arbitration Directive, Brussels (24.1.2017)
- Member of the drafting committee of the Expert Group on Cross-Border Tax Obstacles of Individuals in the European Union, Brussels (2015)
- Report on the “The jurisprudential impact of ECJ decisions”, Fiscalis Seminar on “The interpretation and the implementation by Member States’ Tax Courts of Principles Established by ECJ Case Law”, Luxembourg (10-12.12.2008)
- Report on “Tax Treaties and the Internal Market”, Fiscalis Seminar on “Tax Treaties and EC Law”, Malta (4-7.10.2006)
- Report on “The Effects of the Accession Treaties on Pre-existing Tax Treaties”, Fiscalis Seminar on “Tax Treaties and EC Law”, Malta (4-7.10.2006)
- Report on the “EC Model Tax Convention” at the Workshop on tax treaties and EC law, Brussels (5.7.2005)

#### *European Court of Justice*

- Host and Speaker “The 2018 Annual Report of the IBFD Observatory on the Protection of Taxpayers’ Rights (with Philip Baker), Seminar “Public International Law and Taxation”, European Court of Justice, Luxembourg (11.10.2019)
- Speaker, Seminar on “*Problemi del linguaggio giuridico nei rapporti tra diritto tributario e diritto dell’Unione Europea*”, European Court of Justice, Luxembourg. 1<sup>st</sup> edition: 14.-15.1.2010; 2<sup>nd</sup> edition 19.10.2011 (multilanguage IT/EN/FR/ES/DE)

### **vi. OECD – Organization for Economic Cooperation and Development**

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| 13-14.3.2019 | Participation to debate with Stakeholders, Public consultation on the tax challenges of digitalization, OECD, Paris (France)                                  |
| 2.3.2015     | Report on the Digital Economy at the BEPS working group, Paris (France)   |
| 24.10.2013   | Report on Developing CFC Legislation in line with European Union law, held in open session at the meeting of WP 11 on aggressive tax planning, Paris (France) |

### **vii. UN - United Nations**

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| 6.3.2017   | Report on Tax Law Coordination, Conference “Economic Law in the EU: How to Ensure Adequate Convergence after the Brexit”, Université Catholique de Louvain and ECOSOC Committee, Brussels (Belgium)  |
| 12.10.2016 | Blueprints for Enhancing the Protection of Taxpayers’ Rights in Cross-Border Tax Procedures, Committee of Experts on International Cooperation in Tax Matters, Twelfth Session, Geneva (Switzerland) |

### **viii. WU – Vienna University of Economics and Business**

He generally attends all international tax Conferences held at WU, usually chairs sessions and in some cases acts as reporter, panel member, or discussant. See, in particular:

- 22-23.11.2019 Chair, Session “TBD”, Conference “CJEU Pending Direct Tax Cases”, WU Vienna (Austria)
- 3.9.2019 Discussant, Panel “The Main Drivers of Corporate Tax Reforms over the Next 10 Years”, WU Vienna Seminar at IFA Congress, London (United Kingdom)
- 4-6.7.2019 Chair, Session “Special CFC Rules”, Conference “Controlled Foreign Company Legislation”, Rust (Austria)
- 17.6.2019 Reporter, “Arbitration Procedure and the Implementation of Arbitration Awards in Domestic Law” (with Angelina Papulova), 26<sup>th</sup> Viennese Symposium on International Tax Law “Tax Treaties and Procedural Law”, WU Vienna, (Austria)
- 18.2.2019 Chair, Session “TP Developments in the EU”, Conference “Transfer Pricing Developments around the World”, WU Vienna (Austria)
- 30-31.1.2019 Chair, Sessions “Exemptions in VAT Law” and “Digital Economy and VAT”, Conference “Recent and Pending Cases at the Court of Justice of the European Union on VAT”, WU Vienna (Austria)
- 22.6.2018 Reporter, “The Entitlement to Protection against Discriminatory Taxation” (with Clement Migai), 25<sup>th</sup> Viennese Symposium on International Tax Law “Tax Treaty Entitlement”, WU Vienna (Austria)
- 7.2.2018 Chair, Session “UN Transfer Pricing Developments”, Conference “Transfer Pricing Developments around the World”, WU Vienna (Austria)
- 12-13.1.2018 Chair, Session “Taxable Persons in VAT Law”, Conference “Recent and Pending Cases at the Court of Justice of the European Union on VAT”, WU Vienna (Austria)
- 18.12.2017 Speaker, “Rethinking Tax Treaties in a digital age: adapting the allocation rules”, Conference “Digital Tax Transformation”, WU Vienna (Austria)
- 16-18.11.2017 Chair, Sessions “UK Cases” and “Belgium Cases”, Conference “Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”, WU Vienna (Austria)
- 30.6-1.7.2017 General Reporter and Chair, Session on “Controlled Foreign Company Rules”, Conference “Implementing Key BEPS Actions: Where Do We Stand?”, Rust (Austria)
- 26.6.2017 Reporter, “The Relationship between Tax Treaties and the Multilateral Instrument: Compatibility Clauses in the Multilateral Instrument” (with Sriram Govind), 24<sup>th</sup> Viennese Symposium on International Tax Law “The BEPS Multilateral Instrument”, WU Vienna (Austria)
- 28-29.4.2017 Reporter, “Meaning of beneficial ownership in tax treaties under Article 10 of the Italy-United Kingdom tax treaty. Relevance of internationally accepted tax practice and meaning of under the OECD Model Convention”, Conference “Tax Treaty Case Law around the Globe”, WU Vienna (Austria)
- 12-13.1.2017 Chair, Sessions “Efficiency of the EU VAT System: Dispute Resolution and Dispute Prevention” and “Supply of Goods and Services in VAT Law”, Conference “Court of Justice of the European Union: Recent VAT Case Law”, WU Vienna (Austria)
- 17-18.10.2016 Chair, Sessions on “French Cases” and “Spanish Cases”; Member of the final panel, Conference “Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”, WU Vienna (Austria)
- 1-2.7.2016 Chair, Sessions “Exchange of Information” and “Advantages for the Taxpayer”, Conference “Improving Tax Compliance in a Globalized World”, Rust (Austria)
- 17.6.2016 Reporter, “Mutual Assistance: Exchange of information and Collection of Taxes” (with Pedro G. Lindenberg Schoueri), 23<sup>rd</sup> Viennese Symposium on International Tax Law “The UN Model Convention and its Relevance for the Global Tax Treaty Network”, WU Vienna (Austria)
- 14-15.12.2015 Chair, Several Sessions, Conference “Court of Justice of the European Union: Recent VAT Case Law”, WU Vienna (Austria)



- 20-21.11.2015 Chair, Several Sessions, Conference “Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”, WU Vienna (Austria)
- 12.10.2015 Reporter, “Alternative dispute resolution methods – mediation and conciliation”, Conference “International Arbitration in Tax Matters: The Lead-up to the G20 and UN Meetings”, WU Vienna (Austria)
- 2-4.7.2015 Chair, Session “Coverage of Taxes and Carve-Out Clause”, Conference “The Impact of Bilateral Investment Treaties on Taxation”, Rust (Austria)
- 19.6.2015 Reporter, “Limitation on Benefits: Derivative Benefits and the Discretionary Relief Provision” (with Francesco Cannas and Rita Julien), 22<sup>nd</sup> Viennese Symposium on International Tax Law “Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention”, WU Vienna (Austria)
- 11-13.6.2015 Chair, Several Sessions, Conference “Tax Treaty Case Law around the Globe”, WU Vienna (Austria)
- 2.7.2014 Reporter, “Entertainers and Sportspersons According to the Art 17 OECD Model Convention” (with Erich Schaffer), 21<sup>st</sup> Viennese Symposium on International Tax Law “The OECD Model Convention and its Update 2014”, WU Vienna (Austria)
- 11.12.2013 Speaker, “The Development of Multilateral Instruments in the OECD, EU and Other Regional Groupings”, EUI-WU 3rd Executive Tax Seminar, WU Vienna (Austria)
- 14.6.2013 Reporter, “Habitually Exercising the Authority to Conclude Contracts According to Art 5 par 5 OECD Model Convention” (with Cesar A. Ruiz Jiménez), 20<sup>th</sup> annual Viennese Symposium on International Tax Law “Dependent Agents as Permanent Establishments (Art 5 par 5 and 6 OECD Model Convention)”, WU Vienna (Austria)
- 24.5.2013 Reporter, “The Italian case”, Conference “Tax Treaty Case Law”, WU Vienna (Austria)
- 22.6.2012 Reporter, „*Dienstnehmereinkünfte in den österreichischen DBA(Art 15,16,18,19 und 20 OECD-MA)*“ (co-reporter Scheuer, M.), 19<sup>th</sup> Viennese Symposium on International Tax Law „*Die österreichische DBA-Politik – Das österreichische Musterabkommen*“, WU Vienna (Austria)
- 18-19.5.2012 Reporter, “Italy: Beneficial Ownership as Anti-Abuse Provision in International Taxation & Italy: Beneficial Ownership and the Entitlement to Treaty Benefits in the Presence of transparent entities”, Conference on “Beneficial ownership”, WU Vienna (Austria)
- 1-2.3.2012 Reporter, “On Abuse and Fraud in VAT: Setting the Appropriate Boundaries for GAARs in the EU VAT system”, Conference “Improving VAT/GST - Designing a Simple and Fraud-Proof Tax System”, WU Vienna (Austria)
- 30-31.1.2012 Reporter, “The Limits to Interest Deductibility: an Ad Hoc Anti-Abuse Rule within the Proposal for a CCCTB Directive”, Conference “CCCTB and Third Countries”, WU Vienna (Austria)
- 11-12.11.2011 Reporter, “The Italian Pending Cases”, Conference “ECJ Pending Direct Tax Cases”, WU Vienna (Austria)
- 17.6.2011 Reporter, „*Einkünftezurechnung im DBA-Recht und CFC-Gesellschaften*“, 18th Viennese Symposium on International Law „*Einkünftezurechnung im Internationalen Steuerrecht*“, WU Vienna (Austria)
- 20.5.2011 Reporter, “Italian Case Law on Tax Treaties”, Conference “Tax Treaty Case Law”, WU Vienna (Austria)
- 12-13.11.2010 Reporter, “The Italian Pending Tax Cases”, 6<sup>th</sup> ECJ Pending Tax Cases, WU Vienna (Austria)
- 9-10.7.2010 General Reporter, Conference “The Impact of the OECD and UN Models Conventions on Bilateral Tax Treaties”, Rust (Austria)

- 18.6.2010 Reporter, „*Die Möglichkeiten der Verweigerung des Informationsaustausches nach Art 26 OECD-MA*“ (co-speaker with Gruber, M.), 17th Viennese Symposium on International Law, WU Vienna (Austria)
- 14.5.2010 Discussant, “Developing a New Approach to Taxation in Relations with Developing Countries: Thoughts on Selected Legal and Economic Issues” of Ilan Benshalom (Northwestern University), Seminar of the *Spezialforschungsbereich* on International Tax Coordination, WU Vienna (Austria)
- 18-20.3.2010 Reporter, “Tax Treaties and Developing Countries”, Conference “Tax Treaties from a Legal and Economic Perspective”, WU Vienna (Austria)
- 13-14.11.2009 Reporter, “The Italian Cases”, Conference “ECJ Pending Direct Tax Cases”, WU Vienna (Austria)
- 26-27.3.2009 Reporter, “Using Soft Law to Counter International Double (Non-)Taxation in VAT/GST”, Conference “Value Added Tax and Direct Taxation – Similarities and Differences”, WU Vienna (Austria)
- 26-27.9.2008 Reporter, “The Italian Cases”, Conference “ECJ Pending Direct Tax Cases”, WU Vienna (Austria)
- 22-23.2.2008 Reporter, “Outbound Dividends and Fat Cap under the Proposed CCCTB System”, Conference “The CCCTB”, WU Vienna (Austria)
- 9-10.11.2007 Reporter, “Article 19 OECD Model Tax Convention”, Conference “Future of Allocation Rules in the OECD Model Tax Convention”, WU Vienna (Austria)
- 8-12.7.2007 Reporter, “Recent ECJ Decisions in Direct Taxation and their Practical Impact”, Conference “Recent Developments in Tax Treaty Practice”, Rust (Austria)
- 15-17.2.2007 Reporter, “The Italian Case”, Conference “ECJ Pending Direct Tax Cases”, WU Vienna (Austria)
- 13-14.10.2006 General Reporter, Conference “EU and Third Countries”, WU Vienna (Austria)
- 9-14.7.2006 Reporter, “Recent ECJ Decisions in Direct Taxation and their Practical Impact”, Conference “Recent Developments in Tax Treaty Practice”, Rust (Austria)
- 13-15.10.2005 Report, “The Italian Case”, Conference “Recent and Pending Direct Tax Cases at the European Court of Justice”, WU Vienna (Austria)
- 9.2001 Italian National Reporter, Conference “Settlement of Tax Treaty Disputes”, Rust (Austria)

#### **ix. IBFD (International Bureau of Fiscal Documentation)**

- 6.9.2019 Chair, Symposium on “The Increasingly Digitalized Economy: Alternative Solutions for Corporate Taxation”, Session “Allocation of Taxing Rights”, IBFD, Amsterdam (The Netherlands)
- 29.4.2019 Host and Chair, The 2019 IBFD Symposium “Taxation and the Digital Economy”, IBFD, Amsterdam (The Netherlands)
- 5.4.2019 Panel member and moderator, EUCOTAX Wintercourse Opening Conference: “Sustainable Taxation and ‘Developing countries’”, IBFD/Tilburg University, Amsterdam (The Netherlands)
- 9.10.2018 Chair, Symposium: “The Aftermath of BEPS”, Session “The Impact of the MLI on National Treaty Policy”, IBFD, Amsterdam (Netherlands)
- 3.9.2018 Host and Chair, The IBFD Dialogues on International Taxation at the IFA Congress “The Practical Implications of the Multilateral Instrument for Bilateral Treaty Practice”, IFA Seoul (South Korea)
- 28-29.6.2018 Conference “Taxing the digital economy: the EU proposals and other insights”, Chair Panel 1: Value creation and Speaker Panel 2: Significant Digital Presence “Outline of a Significant Digital Presence Nexus”, University of Amsterdam, Amsterdam (Netherlands)
- 3-4.5.2018 Speaker, “Good Governance and Remedies: Taxpayer Rights in Application”, and Co-host of “The 3rd International Conference on Taxpayer Rights” (with Nina Olson), Amsterdam (Netherlands)

- 1-2.5.2018 Host and Chair, The 2018 IBFD Symposium “The Protection of Taxpayers’ Rights”; Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 5-6.10.2017 Host and Scientific Coordinator, Conference “Duets on International Taxation: Single Taxation?”, Amsterdam (Netherlands)
- 28.8.2017 Host and Chair, The IBFD Dialogues on International Taxation at the IFA Congress “Dual residence issues in international taxation and the impact of the recent OECD Multilateral Convention on the double tax treaties”, IFA Rio de Janeiro (Brazil)
- 5.5.2017 Host and Scientific Coordinator of the Conference Global Tax Treaty Commentaries: “The Role of Foreign Court Decisions towards Global Convergence in the Interpretation of Tax Treaties”, Amsterdam (Netherlands)
- 2-4.5.2017 Host and Chair, The 2017 IBFD Symposium “International Tax Justice”; Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 2.12.2016 Host, Moderator and Speaker, Seminar, “The European Union and the United States – The Good Old Tax ‘Frenemies’?”, First Transatlantic Project Meeting (TTF), IBFD research project, The Hague (Netherlands)
- 26.9.2016 Host and Chair, The IBFD Dialogues on International Taxation at the IFA Congress “Selected treaty issues - Article 21 of the OECD Model, Abuse and aggressive tax planning in the post-BEPS era”, IFA Madrid (Spain)
- 23.9.2016 Host and Scientific coordinator, Conference “Duets on International Taxation: State Claims to taxing Jurisdictions in a Post-BEPS world – Can they be coordinated?”, Amsterdam (Netherlands)
- 22.9.2016 Host and Scientific coordinator, Conference “Duets on International Taxation: Global Tax Treaty Analysis”, Amsterdam (Netherlands)
- 18-19.5.2016 Host and Chair, The 2016 IBFD Symposium “Abuse and Aggressive Tax Planning between the OECD and EU Initiatives”; Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 8.9.2015 Host and Scientific coordinator, Conference “Duets on International Taxation: Substance and form in civil and common law jurisdictions”, Amsterdam (Netherlands)
- 7.9.2015 Host and Scientific coordinator, Conference: “Duets on International Taxation: Global Tax Treaty Commentaries”, Amsterdam (Netherlands)
- 31.8.2015 Host and Chair, The IBFD Dialogues on International Taxation at the IFA Congress “Upcoming Issues in the Protection of Fundamental Rights”, IFA Basel (Switzerland)
- 21-22.5.2015 Host and Chair, The 2015 IBFD Symposium; Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 26.11.2014 Speaker, Conference, International Tax Developments in Brazil, co-hosted by IBFD, Instituto Brasileiro de Direito Tributario, Sao Paulo (Brazil)
- 13.10.2014 Host and Chair, “The GTTC Launch Seminar” at 68<sup>th</sup> IFA Congress, Mumbai (India)
- 16.9.2014 Host and Scientific coordinator, Conference “Duets on International Taxation: Global Tax Treaty Analysis”, Amsterdam (Netherlands)
- 15.9.2014 Host and Scientific coordinator, Conference “Duets on International Taxation - Focus on Non-Discrimination in Tax Treaties: Current Trends and Relationship with Other International Agreements”, Amsterdam (Netherlands)
- 21-22.5.2014 Host and Chair, Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 12.6.2013 Speaker, “Aggressive Tax Planning: the New Frontiers of Tax Avoidance”, IBFD 75<sup>th</sup> anniversary Conference, Amsterdam (Netherlands)

30.5.2012 Speaker, Annual Meeting on Early Career Researchers, Amsterdam (Netherlands)

**x. Other Conferences and Seminars (Per Annum backwards, 2019-2005)**

**Europe**

175. 11.12.2019 EU procedural harmonization I tax matters, Administrative cooperation and taxpayers' rights, Seminar Current selected issues of EU tax harmonization, University of Liège, Max Planck Institute and PwC UC Louvain, Brussels (Belgium)
174. 10.12.2019 Discussant Taxation of the digital economy, Conference The Future of EU Tax Harmonisation, University of Liège, Max Planck Institute and PwC UC Louvain, Brussels (Belgium)
173. 25.11.2019 Active participation Conference Maisto e Associati Current International Tax Issues 50th Anniversary of the International Tax Group, Milan (Italy)
172. 15.11.2019 Speaker, "TBD", Conference, University of Athens (Greece)
171. 25.10.2019 Keynote Speaker, "Withholding Tax in the EU Context", "The 2019 Copenhagen EU Tax Law Conference", Copenhagen (Denmark)
170. 18.10.2019 Speaker "*Algunos aspectos críticos del pilar 1 del Proyecto BEPS 2.0*", Annual Conference of the "*Red de los profesores de derecho financiero y tributario*", University of Alicante, Alicante (Spain)
169. 20.9.2019 Moderator, Session "*L'attuazione del piano di azione europeo sull'IVA e il ruolo delle piattaforme digitali nella sua riscossione*"; Round table speaker "*L'attuazione del progetto BEPS e il suo contributo per un sistema equo, concorrenziale e stabile di tassazione delle imprese nell'UE: un nuovo scenario per le amministrazioni fiscali*", Seminar, "*Sviluppi recenti e futuri nel diritto tributario europeo e internazionale ed effetti sull'attività dell'amministrazione finanziaria*", Agenzia delle Entrate, Rome (Italy)
168. 25.6.2019 Speaker, "*Recenti sviluppi in tema di tassazione dell'economia digitale*", Seminar "*La tassazione della sharing economy e della digital economy: profili critici*", University of Salerno, Fisciano (Italy)
167. 19-20.6.2019 Chair, Panel 4 "BEPS and sustainability goals", 14th GREIT Annual Conference "Tax Sustainability in an EU and International Context", Lund University, Lund (Sweden)
166. 5.6.2019 Speaker, "*Los conceptos jurídicos tributarios nacionales e internacionales frente a los nuevos desafíos de la era de la robótica*", Seminar "*Fiscalidad y robótica*", Complutense University of Madrid, Madrid (Spain)
165. 17.5.2019 Speaker, "*Il diritto tributario italiano in Europa: coerenza o resilienza?*" (with Franco Gallo), Spring Seminars, University of Milan, Milan (Italy)
164. 13.5.2019 Speaker, "*Attività amministrativa in materia tributaria e procedure amichevoli in ambito transnazionale*", Seminar, "*Interpelli e accordi in materia tributaria: profili interni e limiti sovranazionali*", University of Palermo, Palermo (Italy)
163. 8.5.2019 Panel member, "Overcoming the Limitations of Anti-Abuse Concepts", at the Symposium zur Internationale Steuerpolitik – 150 Jahre DBA – Fit for Purpose?, Bundesministerium für Finanzen, Berlin (Germany)
162. 2-3.5.2019 Host, Chair Session 2 "The Interpretation of European Union Law in Tax Matters and Domestic Courts", and Discussant Session 4, "National Experiences on Tax Procedures, at the Conference "The Dialogue between European and National Tax Courts/Il dialogo tra Corti europee e nazionali", University of Salerno, Fisciano (Italy)
161. 25.4.2019 Speaker, "Digital Economy Issues and Taxation", 2<sup>nd</sup> Rijeka International Tax Seminar, co-hosted by IBFD, University of Rijeka, Rijeka (Croatia)

160. 12.4.2019 Speaker, “The impact of the BEPS multilateral instrument on bilateral tax treaties”, 13<sup>th</sup> International Tax Conference “The Implementation of the Multilateral Instrument”, Malta Institute of Management, St. Julian (Malta)
159. 21.3.2019 Speaker, “State aid and third countries: the case of the United States”, 12<sup>th</sup> Frans Vanistendael Lectures “State aid and (In)direct Taxation”, KU Leuven, Leuven (Belgium)
158. 23.2.2019 Speaker, “*La prospettiva europea*”, Conference “*La competizione fiscale tra Stati con particolare riguardo al rapporto tra Unione Europea e USA*”, La Sapienza University of Rome, Rome (Italy)
157. 22.1.2019 Speaker, “*Le controversie in materia di doppia imposizione fiscale*”, Seminar ILA Italy “*Il futuro dell’arbitrato internazionale in materia di investimenti e doppia imposizione fiscale dopo la sentenza Achmea*”, University of Milan, Milan (Italy)
156. 10.1.2019 Speaker, “The protection of fundamental rights of taxpayers in the European Union”, Aldo Moro University of Bari, Bari (Italy).

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155. 10.12.2018 Speaker, “Challenges and Opportunities of Multilateralism: Is There a Consensus-Based Path for Taxing the Digital Economy?”, Conference “International Tax Cooperation: The Challenges and Opportunities of Multilateralism”, University of Oxford, Oxford (United Kingdom)
154. 30.11.2018 Speaker, “*Gli interventi dell’OCSE in materia di erosione della base imponibile e l’impatto sulle normative procedurali nazionali*”, Conference “*Limiti sovranazionali e coordinamento delle normative procedurali e sanzionatorie tributarie*”, Federico II University of Naples, Naples (Italy)
153. 26.11.2018 Chairman, Sessions “Overview of article 5 OECD MC” and “Open issues under pre and post-BEPS OECD MC: Physical PE.”; Speaker on “Permanent Establishment and the Digital Economy”, at the Seminar “New trends in the definition of permanent establishment”, Catholic University, Milan (Italy)
152. 23.11.2018 Discussant, Tizzano, A., “*Riflessioni sul diritto tributario europeo*”, Seminar with book presentation “*Diritto tributario europeo*”, Pistone, P., Suor Orsola Benincasa University of Naples (Italy)
151. 21.09.2018 Speaker, “Selected issues and practical challenges of the digital/virtual permanent establishment”, “The 2018 Copenhagen EU Tax Law Conference”, Copenhagen (Denmark)
150. 17.09.2018 Speaker, “EU Plans on Aggressive Tax Planning”, Tax Symposium 2018, “Corporate Taxes 2018 Brave New World”, Swiss-American Chamber of Commerce, Zurich (Switzerland)
149. 21.06.2018 Speaker, “*Le indicazioni provenienti dalle altre esperienze*”, Conference of the Italian Association of Tax Law Professors on “*L’attualità dell’autonomia scientifica del diritto tributario*”, University of Padua (Italy)
148. 19-20.6.2018 Speaker, “The EU Charter of Fundamental Rights”, 10th GREIT Lisbon Summer Course, University of Lisbon, Lisbon (Portugal)
147. 18-19.6.2018 Speaker, “The Tension between Multilateralism and Unilateralism: The Case of Digital Taxation”, Chair, Panel “MLI-Signatories and the Inclusive Framework”  
Chair, Panel “Implementation of the Principal Purpose Test and the Limitation on Benefit Clauses”, 13<sup>th</sup> GREIT Conference on “Multilateralism and International Tax Law”, University of Lisbon, Lisbon (Portugal)
146. 15.6.2018 Chair, Session III “International aspects of presumptive taxation”, Conference “Presumptive Income Taxation”, Bicocca University of Milan, Milan (Italy)
145. 27.4.2018 Speaker, “Tax procedures with a constructive approach to address selected critical issues”

- Discussant, “Selected issues of tax procedural law”, Conference, “Tax procedures: a constructive approach to address selected critical issues”, co-hosted by IBFD, University of Rijeka, Rijeka (Croatia)
144. 20.4.2018 Speaker, “Brexit and State Aid”, Opening Conference “Tax Implications of Brexit”, EUCOTAX Wintercourse, University of Edinburgh, Edinburgh (Scotland)
143. 23.4.2018 Keynote Speaker, “*Le problematiche dovute alla diversa interpretazione dei trattati*”, in “*L’interpretazione e l’applicazione delle convenzioni internazionali in materia fiscale nella lingua italiana*”, Conference, Scuola Universitaria Professionale della Svizzera Italiana (SUPSI), Manno (Switzerland)
142. 12.4.2018 Keynote speaker, “Tax Policy and Special Tax Zones – BEPS influence and EU constraints – challenges, findings and conclusions”;  
Panel member, “Special Tax Zones, WTO – perspectives, findings and conclusions”, 3rd International Tax Seminar on Special Tax Zones, co-hosted by IBFD, University of Lodz (Poland)
141. 9.4.2018 Speaker, “Adapting the Concept of Permanent Establishment to the New Business Models of the Digital Economy”, Financial University of Moscow and Russian IFA Branch, Russian International Tax Week, Moscow (Russia)
140. 6.4.2018 Speaker, “The Digital PE as Nexus for International Taxation” (with Helen Pahapill), 12<sup>th</sup> International Taxation Conference, Malta Institute of Management, St. Julian (Malta)
139. 29.3.2018 Speaker, “The new initiatives tested against the imperatives imposed by EU law”, 11<sup>th</sup> Frans Vanistendael Lectures “Digitalization of Economy: Challenges for the Fundamental Tax Principles”, KU Leuven, Leuven (Belgium)
138. 22.3.2017 Speaker, “Actual right to income: a theory, the position set forth in the OECD Commentary, Relation to the limitation-on-benefits (LOB) rule, the Russian approach”, VI International Tax Conference – “International taxation: Current Theory and Practice”, Financial University of Moscow, Moscow (Russia)
137. 6.2.2018 Keynote Speaker, The boundaries of tax avoidance and aggressive tax planning, at the Congress “Forum on Anti-BEPS Regulation”, organised by the University of Kyiv, Kiev (Ukraine)

<b>2017</b>
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136. 9.11.2017 Speaker, “*Zonas Francas y Zonas de Incentivos Fiscales*, at the Congress *Zonas Francas y Comercio Internacional*”, University of Vigo, Vigo (Spain)
135. 28.10.2017 Reporter, “*L’Adeguamento delle Categorie del Diritto Tributario alle Esigenze dell’Economia Digitale*”, Memorial Conference for Victor Uckmar, University of Genoa, Genoa (Italy)
134. 15.9.2017 Reporter, “BEPS and EU Law, Multilateral Convention on BEPS (“MLI”) and EU Law”, 12<sup>th</sup> GREIT Conference on “The External Tax Strategy of the EU in a Post-BEPS Environment”, University of Cádiz Law School, Jerez de la Frontera (Spain)
133. 17.7.2017 Speaker, “*Finalità Extrafisicali del Tributo, Zone Franche e Compatibilità con il Diritto dell’Unione Europea tra Sviluppo Economico e Sfide dell’Economia Globale*”, Conference, ODCEC (*Ordine dei Dottori Commercialisti e degli Esperti Contabili*), Naples (Italy)
132. 21.6.2017 Speaker, “The EU Perspective on Competition vs Coordination: International v. Regional Tax Coordination”, 9th GREIT Lisbon Summer Course, University of Lisbon, Lisbon (Portugal)
131. 25.5.2017 Speaker, “The US Foreign Account Tax Compliance Act (FACTA) and the Globalized Exchange of Tax Information, Selected Issues of International Taxation as International Law” (with David Rosenbloom), Aldo Moro University of Bari, Bari (Italy)

130. 9.5.2017 Speaker, “Dispute Resolution and Taxpayer Protection: A Comparative Overview”, Conference “Dispute Resolution and Taxpayer Protection”, Independent Authority for Public Revenue, Athens (Greece)
129. 21.4.2017 Reporter, “Legal Instruments for Settling Cross-border Tax Disputes and Potential Implications of the Proposed EU Tax Arbitration Directive”, 11<sup>th</sup> International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)
128. 11.4.2017 Speaker, “Tax Policy and Special Tax Zones, 2nd International Seminar on Special Tax Zones”, co-hosted by IBFD, Erasmus University Rotterdam, Rotterdam (Netherlands)
127. 29.3.2017 Speaker, “Direct Taxation & Secondary EU Law (*de lege lata & de lege ferenda*)”, Conference “Direct Taxation & EU Law”, 10<sup>th</sup> Conference in Honour of Frans Vanistendael, KU Leuven, Leuven (Belgium)
126. 6.3.2017 Speaker, “Tax Law Coordination”, Conference “Economic Law in the EU: How to Ensure Adequate Convergence after the Brexit”, Université Catholique de Louvain and Ecosoc Committee, Brussels (Belgium)
125. 2.2.2017 Speaker, Seminar “Tax Morality and Legal Certainty in the 21 Century”, University of Lisbon; Lisbon (Portugal)
124. 26-27.1.2017 Speaker, “*Derechos de los Contribuyentes en la Propuesta de Directiva de Arbitraje y el Asunto Pendiente Berlioz*” Conference “International Administrative Cooperation in tax matters and tax governance”, University of Barcelona, Barcelona (Spain)
123. 26.1.2017 Chair, Session “Time and Tax Treaties: Allocation Rules”, Conference “Time and Tax”, University of Luxembourg, Luxembourg (Luxembourg)

<b>2016</b>
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122. 27.10.2016 Speaker (via Skype), “The EU Anti-Tax Avoidance Package: Impact on Switzerland”, Conference “The Post-BEPS World”, University of Lausanne, Lausanne (Switzerland)
121. 15.10.2016 Reporter, “*I Limiti Esterni alla Sovranità Tributaria Statale nell’Era del Diritto Globale*”, Conference “*Per un Nuovo Ordinamento Tributario*”, on the occasion of the XC anniversary of the journal “*Diritto e Pratica Tributaria*”, University of Genoa, Genoa (Italy)
120. 15.9.2016 Reporter, “BEPS Action 16: the Taxpayers’ Right to an Effective Legal Remedy under European Law in Cross-Border Situations”, Annual Conference of the Swedish Professors of Tax Law (TOR/Skattenytts Konferens), University of Örebro, Örebro (Sweden)
119. 10.9.2016 Reporter, “On the Establishment and Possible Functions of a Direct Tax Committee”, 11<sup>th</sup> GREIT Conference, “European Tax Integration: Law, Policy and Politics”, University of Salerno, Ischia (Italy)
118. 27.6.2016 Speaker, “The DeSTaT Project: a General Overview”, “Closing remarks and Prospective Developments”, DeSTaT Final Conference “A Sustainable Path for Tax Transparency in Developing Countries”, University of Oslo, Oslo (Norway)
117. 22.6.2016 Speaker, “Switch-over Clauses and Tax Competition”, 8<sup>th</sup> GREIT Summer Course “Tax Competition in the Post-BEPS Era”, University of Lisbon (Portugal)
116. 13.6.2016 Reporter, “Tax Incentives on the Energy Sector: General Tax Incentives or Selective Measures?”, Conference “State Aids, Taxation and the Energy Sector: Looking for a Better Coordination and Efficiency”, co-hosted by IBFD, CEU San Pablo University of Madrid, Madrid (Spain)
115. 1.6.2016 Speaker, “The Challenges of Tax Transparency for Developing Countries and the Effective Protection of Taxpayers’ Rights”, Research seminar, University of Zürich, Zurich (Switzerland)

114. 20.5.2016 Chair, Session 2 “Permanent Establishment”, Conference “Tax Treaty Case Law around the Globe 2016”, Tilburg University, Tilburg (Netherlands)
113. 17.5.2016 Speaker, “*Obstacles Fiscaux Transfrontaliers à la Circulation des Citoyens dans l'Union Européenne: Cas Pratiques et Voies de Solution*”, Seminar, University of Liège, Liège (Belgium)
112. 28.10.2016 Reporter, “International Tax Policy Issues and STZs”, Conference “Tax Free Zones and International Repercussions of the Implementation of the BEPS Project”, University of Vigo, Vigo (Spain)
111. 27-29.4. 2016 Reporter, “A topical introduction to the Goals of the Research Group”, Seminar “Tax Free Zones and International Repercussions of the Implementation of the BEPS Project”, co-hosted by IBFD, University of Vigo, Vigo (Spain)
110. 26.4.2016 Speaker, “Legal Protection/ Safeguards of the Taxpayers: How BEPS Has Affected the Legal Protection of Taxpayers’ Rights?”, Conference “Tax risk and controversy: opportunities and challenges across borders”, EY EMEA, Paris (France)
109. 15.4.2016 Speaker, “The Implementation of BEPS in the EU”, 10<sup>th</sup> International Taxation Conference, Malta Institute of Management, St. Julien (Malta)
108. 13.4.2016 Speaker, “*Doppelbesteuerungsabkommen: ein Überblick über Aktuelle Entwicklungen, Problemfelder und Lösungsansätze*”, Austrian Parliament, Vienna (Austria)
107. 23.3.2016 Speaker, “Best Practices and Minimum Standards: a Global Framework for the Effective Protection of Taxpayers’ Rights”, 5<sup>th</sup> International Tax Conference co-hosted by IBFD, Financial University of Moscow, Moscow (Russia)
106. 11.3.2016 Speaker, “Cross-Border Tax Obstacles for Individuals within the European Union”, 9<sup>th</sup> Conference in Honour of Frans Vanistendael, KU Leuven, Leuven (Belgium)
105. 28.1.2016 Reporter, “*El Concepto de Abuso en el Derecho la UE: BEPS y su Impacto*”, Seminar on “*Fraude, Abuso y Planificación Fiscal Agresiva en el Marco del Derecho de la UE y del Plan BEPS*”, University of Cadiz, Jerez de la Frontera (Spain)
104. 20.1.2016 Speaker, “Does BEPS Imply Capital Export Neutrality?”, Conference “BEPS: the Outcome. Impact for EU and Swiss Tax Policy”, University of Lausanne, Lausanne (Switzerland)
103. 14.1.2016 Speaker, “The EU and BEPS – Quo Vadis?”, Conference “EU Tax Policy in the 21<sup>st</sup> Century”, University of Luxembourg, Luxembourg (Luxembourg)

### 2015

102. 31.10.2015 Discussant, “Italy Chapter” of C. Garbarino, Conference “A Global Analysis of Tax Treaty Disputes”, London School of Economics, London (United Kingdom)
101. 23.10.2015 Speaker, “*Reformas Fiscais Nos Próximos 50 anos*”, Jornadas do 50<sup>o</sup> Aniversário da AFP, Associação Fiscal Portuguesa, Lisbon (Portugal)
100. 22.10.2015 Speaker, Seminar “*Difesa dei Diritti del Contribuente all'Interno della Convenzione Europea dei Diritti dell'Uomo. Procedimento e Processo Tributario alla Luce degli Standards e delle Migliori Pratiche sullo Scenario Europeo ed Internazionale*”, Guardia di Finanza, Rome (Italy)
99. 5-6.10.2015 Speaker, “Merger Taxation in CJEU Case Law”, Conference “Corporate Acquisitions and Access to Entrepreneurial Financing in the Post-Accession Period”, Opatija (Croatia)
98. 1-2.10.2015 Discussant, Conference “VAT and Financial Supplies”, Monash University, Prato (Italy)
97. 27.8.2015 Reporter, “*EU-Recht, das BEPS-Projekt und der Globale Rahmen für Einen Transparenten Steuerwettbewerb*“, Jubilee Conference for the 100 Years of the *Eidgenössischen Steuerverwaltung* „*Steuern: Anspruch und Wirklichkeit*“, Bern (Switzerland)
96. 2.7.2015 Final Wrap-up speech, “Key bottlenecks for developing countries”, Conference “Pay Your Taxes Where You Add the Value”, Ministry of Foreign Affairs, The Hague (Netherlands)



95. 22.6.2015 Speaker, "OECD Agenda on BEPS and Output", "The Case of Harmful Tax Competition", "Final Debate and Conclusions" (with Durado, A.P.), 7<sup>th</sup> GREIT Summer Course, "Tax Evasion, Tax Avoidance and Aggressive Tax Planning", University of Lisbon, Lisbon (Portugal)
94. 4.6.2015 Panel Moderator, "*Fiscalità e Sviluppo Sostenibile in una Prospettiva Multilivello. Un'Analisi Comparata Italia-Spagna*", Suor Orsola Benincasa University of Naples, Naples (Italy)
93. 6.3.2015 Dialogue (with Philip Baker), "Taxpayers Rights in a Changing International Landscape", 9<sup>th</sup> International Taxation Conference, "Global Fiscal Transparency and the Effective Protection of Taxpayers' Rights", Malta Institute of Management Conference, St. Julien (Malta)
92. 27.2.2015 Speaker, "Selected Transfer Pricing Issues from an European Tax Law Perspective", 8<sup>th</sup> Prof. em. Frans Vanistendael lecture "Transfer Pricing: Challenges for Business and Governments", KU Leuven, Leuven (Belgium)
91. 29.1-30.2015 Reporter, "Environment and Taxation: Models of States' intervention and Tax Treatment of the Energy Sector", Conference on "Energy Taxation, Environmental Protection and State Aids: Tracing the Path from Divergence to Convergence", co-hosted by IBFD at San Pablo CEU University of Madrid, Madrid (Spain)

<b>2014</b>
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90. 8.12.2014 Panel member, "Preferential Regimes and Harmful Tax Competition (OECD/EU Perspectives) and Presentation "BEPS And EU Fundamental Freedoms", BEPS Conference, University of Lausanne (Switzerland)
89. 5.12.2014 Speaker, "Disclosure of Tax Avoidance Schemes - How To Design It Well?", 7<sup>th</sup> *Confédération Fiscale Européenne*, Conference on Tax Advisers' Professional Affairs "Tax Transparency – How to Make It Work?", Paris (France)
88. 24.11.2014 Reporter, "EU Direct Tax Law", Conference "Immovable Property under Domestic Law, EU Law and Tax Treaties", Catholic University, Milan (Italy)
87. 29.9.2014 Discussant, "Contemporary Tax Complexity Explained by the Concept of Hyper-Complexity: A Changing Approach to Complexity Growth", presented by Frank Pedersen and "Why are Tax Sanctions so Complex?" presented by Alex Raskolnikov, Tax System Complexity Symposium, Monash University, Prato (Italy)
86. 21.09.2014 Panel Member, "Innovation and Policy", KPMG Global Tax Event, Barcelona (Spain)
85. 19.9.2014 Reporter, "Principles and procedures relied on to identify and reduce harmful tax practices", 9<sup>th</sup> GREIT Conference on "International Tax Law and New Challenges by Constitutional and Legal Pluralism", University of Münster, Münster (Germany)
84. 3.7.2014 Speaker, "How to engage taxpayers and influence compliance behavior", OITA Conference, Belgrade (Serbia)
83. 16.6.2014 Speaker, "The Compatibility of Incentives with a Legal Framework of Transparent Tax Competition", 6<sup>th</sup> GREIT Summer Course on "Tax Good Governance and the BEPS Action Plan", Lisbon (Portugal)
82. 7.3.2014 Speaker, "Limitation of base erosion through interest deductions and hybrid mismatch arrangements", Conference on "Base Erosion and Profit Shifting", Institute of Tax Law of KU Leuven, Leuven (Belgium)
81. 21.2.2014 Speaker, "*Le competenze in materia fiscale dell'Unione europea*", Seminar, SUPSI University of Lugano, Lugano (Switzerland)
80. 17.-18.2.2014 Speaker, Round table and Presentation of Spanish translation of the book by Michael Lang, "Introduction to the Law of Double Tax Conventions" at the Conference "Issues and Challenges Concerning the Introduction of a Financial Transaction Tax in the European Union", Madrid (Spain)

79. 23.1.2014 Reporter, “Free Movement of Capital and Third Countries – FII Group Litigation”, Conference “Landmark decisions in direct tax jurisprudence”, University of Luxembourg, Luxembourg (Luxembourg)

<b>2013</b>
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78. 9.12.2013 Chair, Introduction and Conclusions, at “Rethinking Corporate Tax Policy: OECD and EU Perspectives. The Reform of Swiss International Tax Law”, Swiss International Tax Symposium, Lausanne (Switzerland)
77. 6.11.2013 Speaker (with Philip Baker) “Taxation and Human Rights”, University of Liège, Liège (Belgium)
76. 5.11.2013 Reporter, „Aktuelle Entwicklungen zum Handelsbox und Körperschaftsteuerreform in der Schweiz, Internationale Steuerkonferenz“, University of St. Gallen, St. Gallen (Switzerland)
75. 31.10.2013 Reporter, “Future challenges in the field of environmental taxation: how to deal with the multiple layers of taxation” (with Marta Villar), Conference “State Aids, Taxation and Sustainable Growth Beyond 2020”, University of Aarhus, Aarhus (Denmark)
74. 25.10.2013 Reporter, “Valori costituzionali, valori europee e vincoli finanziari”, Conference on “Public Finance and Tax Incentives for Areas Struck by Natural Disasters and Pollution”, Universities of Teramo and Chieti-Pescara, Teramo and Pescara (Italy)
73. 12.10.2013 Speaker, “Soft law in European Union tax law”, Jubilee Conference for the 15<sup>th</sup> anniversary from the Research Centre on International Tax Law on “Tax Legislation, Legal Standards, Trends and Challenges”, University of Lodz, Lodz (Poland)
72. 26.9.2013 Speaker, “The implications of soft law for the development of global tax law, with special emphasis on the relations involving developing countries”, Jubilee Conference for the Centennial of the Foundation of the School of Law on “Portugal, Europe and the Globalisation of Law, University of Lisbon, Lisbon (Portugal)
71. 20.9.2013 Speaker, “Towards a fair share, international tax aspects. The concept of tax avoidance. Suggestions for solutions”, Rijksuniversiteit Groningen, congress of Landelijk overleg Fiscalisten (LOF), Groningen (Netherlands)
70. 19-20.6.2013 Reporter, “Human rights, European Union law and taxation”, 8<sup>th</sup> GREIT Conference on “Principles of law: Function, status and impact in EU tax law”, University of Lund, Lund (Sweden)
69. 11.6.2013 Speaker, „Ein Handelsbox für die Schweiz“, Conference, Universität Luzern, Zug (Switzerland)
68. 3.6.2013 Speaker, “Beneficial ownership in international taxation and trusts”, 5<sup>th</sup> GREIT Summer Course, University of Lisbon, Lisbon (Portugal)
67. 29.5.2013 Speaker, “Recentes desenvolvimentos no direito tributario europeo - imposto sobre transacções financeiras e novidades em tema de good tax governance e aggressive tax planning”, Instituto Superior de Gestão, Lisbon (Portugal)
66. 21.5.2013 Speaker, “Connecting Factors, Territoriality and Enhanced Cooperation: Selected Issues in Research seminar on the Financial Transaction Tax”, Research Seminar, Mendel University, Brno (Czech Republic)
65. 7.5.2013 Speaker, “Au-delà de la crise financière. Prochaines Étapes de l’Union européenne. Européanisation des élections. Création d’une fiscalité européenne”, Comité Europe, Marseille (France)
64. 22.3.2013 Speaker, “Recent trends and changes in the international or European tax arena”, 5<sup>th</sup> International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)

<b>2012</b>
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63. 12.11.2012 Exchange of Information and Rubik Agreements: the Perspective of an EU Academic, 5<sup>th</sup> Swiss International Tax Symposium, University of Lausanne, Lausanne (Switzerland)
62. 2.11.2012 From Mutual Agreement Procedures to Arbitration in Tax Treaties: Reconciling Taxpayers' Protection with the Interest to Collect Taxes, 3<sup>rd</sup> Turkish International Tax Conference "Mutual agreement procedures", K c University of Istanbul, Istanbul (Turkey)
61. 24.9.2012 Speaker, "Tax mobility of companies in Europe", Conference, Monash University, Prato (Italy)
60. 10-11.9.2012 Speaker "*La base imponible com n consolidada y las normas antiabuso*", Conference, University of Vigo, Vigo (Spain)
59. 29.6.2012 Reporter, "*L'abuso del diritto nella giurisprudenza tributaria della Corte di Giustizia dell'Unione Europea*", Conference "*L'abuso del diritto*", University of Macerata, Macerata (Italy)
58. 15.6.2012 Reporter, "Recent Italian Direct Tax Case Law", 3<sup>rd</sup> International Tax Conference on "Tax Treaty Case Law", Tilburg University, Tilburg (Netherlands)
57. 4.6.2012 Speaker, "Smart Tax Competition and the Geographical Boundaries of Taxing Jurisdictions" at the 4<sup>th</sup> GREIT Summer Course, University of Lisbon, Lisbon (Portugal)
56. 24.5.2012 Speaker, "Taxation and Financial Crisis", Conference, University of Athens, Athens (Greece)
55. 11.5.2012 Speaker, "*Elusione e abuso nei sistemi fiscali dei Paesi dell'Unione Europea*", Conference "Spring in Naples", Naples (Italy)
54. 7-8.5.2012 Speaker, "European Tax Law - fundamental freedoms", Conference, University of Neuch tel, Neuch tel (Switzerland)
53. 2-5.5.2012 Host and Speaker, EUI Seminar on developing countries, Florence (Italy)
52. 19.4.2012 Speaker, "Some Remarks on the Portuguese Tax Treaty Policy", IDEFF, University of Lisbon (Portugal)
51. 19.4.2012 Speaker, "Taxation and human rights", Conference, University of Lusitania, Lisbon (Portugal)
50. 13.4.2012 Speaker, "The future of European Union tax law", Conference, University of Amsterdam, Amsterdam (Netherlands)
49. 16.3.2012 Speaker, "Selected International Tax Issues", the 6<sup>th</sup> International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)
48. 3.2.2012 Speaker, "*L'applicazione delle libert  fondamentali e del divieto di aiuti di Stato in materia fiscale*", University of Milan, Milan (Italy)
47. 26.1.2012 Speaker, "Selected Tax Issues on the Deduction of Cross-border Losses in European Tax Law", Tax Executives EMEA Meeting, Madrid (Spain)

<b>2011</b>
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46. 16.12.2011 Speaker, "Selected Issues of European Tax Law", Lusitania University of Lisbon, Lisbon (Portugal)
45. 3.11.2011 Speaker, "Ad hoc anti-tax avoidance rules", 2<sup>nd</sup> International Tax Conference, K c University of Istanbul, Istanbul (Turkey)
44. 30.9.2011 Speaker, "*La tassazione dei dividendi intrasocietari nel diritto interno, internazionale e dell'Unione Europea*", Conference for the 20<sup>th</sup> anniversary of the foundation of the Maisto Law Firm on "*La tassazione dei dividendi ed il Diritto dell'Unione Europea*", Milan (Italy)
43. 23.9.2011 Panel Member, Conference on "CCCTB", University of Amsterdam, Amsterdam (Netherlands)
42. 3.7.2011 Speaker, "*Recenti sviluppi giurisprudenziali della Corte di Giustizia Europea in tema di imposte dirette*", Final Conference of the 4<sup>th</sup> Summer School on European International Tax Law of the University of Palermo, Palermo (Italy)

41. 29-30.6.2011 Speaker, “Geographical boundaries of tax jurisdiction, exclusive allocation of taxing powers in tax treaties and good tax governance”, Conference on “Taxation and Developing Countries”, University of Lisbon, Lisbon (Portugal)
40. 24-25.6.2011 Reporter, “Selected Cross-border Issues of Tax Mobility of Workers in Europe”, 6<sup>th</sup> GREIT Conference on “Tax Mobility in Europe”, University of Lisbon, Lisbon (Portugal)
39. 13.5.2011 Speaker, “*Il federalismo fiscale e la fiscalità di sviluppo nel diritto dell’Unione Europea*”, Spring in Naples, II University of Naples, Naples (Italy)
38. 6.5.2011 Speaker, “*La giurisprudenza della Corte Europea dei diritti dell’uomo: controlli e verifiche fiscali*”, University of Chieti-Pescara, Pescara (Italy)
37. 27.1.2011 Speaker, “State aids and the taxing of foreign source income”, University of Aarhus, Aarhus (Denmark)

### 2010

36. 1.12.2010 Reporter, “Retroactivity in Tax Law: selected issues from a comparative perspective”, 1<sup>st</sup> International Tax Conference, Koc University of Istanbul, Istanbul (Turkey)
35. 25.10.2010 Speaker, “Recent tax case law from the European Court of Justice”, at the 4<sup>th</sup> Swiss International Tax Law Conference, Neuchâtel (Switzerland)
34. 16-17.9.2010 Co-general reporter (with G. Kofler and M. Maduro), 5<sup>th</sup> GREIT Conference on “Taxation and Human Rights in Europe and the World”, European University Institute, Florence (Italy)
33. 15.6.2010 Reporter, “*L’échange de renseignements en matière fiscale: remarques de droit comparé*”, Université Paris 1 Sorbonne-Panthéon, Paris (France)
32. 19.4.2010 Reporter, “Multilateral tax treaties and CCCTB”, at the Conference on “The Avoidance of Double Taxation in the European Union”, University of Luxembourg, Luxembourg (Luxembourg)
31. 15-16.4.2010 Speaker, “VAT exemptions and the right to deduction”, Oxford University, Oxford (United Kingdom)
30. 8.04.2010 Speaker, “Selected tax issues on the Merger Directive”, IDEFF, University of Lisbon, Lisbon (Portugal)
29. 6.04.2010 Speaker, “*A troca de informações: temas actuais na aplicação dos acordos de dupla tributação*”, Associação Fiscal Portuguesa, Lisbon (Portugal)
28. 23.3.2010 Speaker, “Exchange of information: from tax havens to cooperative tax jurisdictions”, the 3<sup>rd</sup> International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)

### 2009

27. 1.12.2009 Speaker, “*Svizzera: attualità in tema di scambio di informazioni con i Paesi comunitari, at Paradisi fiscali o paradisi legali*”, Associazione Bancaria Italiana, Rome (Italy)
26. 20.11.2009 Speaker, “*Fiscalidad ambiental y derecho internacional, at Jornadas de fiscalidad ambiental: tributos y derechos de emisión*”, IX Semana de la Ciencia, San Pablo CEU University of Madrid, Madrid (Spain)
25. 16.11.2009 Speaker, “The Abusive Application of Double Taxation Conventions”, at the 3<sup>rd</sup> Swiss International Tax Law Symposium, University of Neuchâtel, Neuchâtel (Switzerland)
24. 23.10.2009 Speaker, “*Recenti sviluppi in tema di contrasto ai paradisi fiscali e di scambio di informazioni*”, at Associazione Bancaria Italiana, Rome (Italy)
23. 20.10.2009 Speaker, ECJ Seminar of the *Confédération Fiscale Européenne* at the Court of Justice of the European Union, Luxembourg (Luxembourg)

22. 25-26.9.2009 Reporter, 4<sup>th</sup> GREIT Conference on “Traditional and alternative routes to European tax integration”, University of Amsterdam, Amsterdam (Netherlands)
21. 8-9.6.2009 Speaker, “*La imposición de la renta de las empresas: un Modelo de Convenio de Doble Imposición para Latinoamérica*”, University of Vigo, Vigo (Spain)
20. 29-30.5.2009 “*Il trasferimento di residenza dall'estero in Italia: questioni attuali in tema di imposte indirette*”, Conference on “*Il trasferimento di residenza delle società*”, Universities of Teramo and Pescara, Pescara (Italy)
19. 21.5.2009 Speaker, “Steering tax treaty interpretation towards EC tax law”, International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)
18. 6.5.2009 Speaker, “*As relações fiscais entre a Europa e os países terceiros*”, University of Lisbon, Lisbon (Portugal)
17. 29.1.2009 Speaker, “*Coerenza dell'IRES con gli standards internazionali: il diritto comunitario*”, Conference on “*IRES e competitività delle imprese italiane all'estero*”, Catholic University, Milan (Italy)

#### 2008

16. 3.11.2008 Reporter, “EU aspects of the residence of companies, at Residence of Companies under EU and Tax Treaty Law”, Catholic University, Milan (Italy)
15. 3-4.10.2008 Reporter, “The Halifax decision and abuse of law in the context of indirect tax”, at Conference on “Prohibition of Abuse of Law: A New General Principle of EU Law”, Oxford Institute of European and Comparative Law, University of Oxford, Oxford (United Kingdom)
14. 12-13.6.2008 General Reporter, 3<sup>rd</sup> GREIT Conference on “Legal Remedies in European Tax Law”, Cetara-Salerno (Italy)
13. 8-10.5.2008 Speaker, “Recent Developments in European Tax Law”, Congress for the 10<sup>th</sup> Anniversary of the Foundation of the Research Centre on International Tax Law at the University of Lodz, Lodz (Poland)
12. 5.4.2008 Speaker, “*Política fiscal y fomento al desarrollo económico de los nuevos Estados miembros de la Unión Europea en tema de imposición sobre la renta y su impacto*”, Instituto de Estudios Fiscales, Madrid (Spain)
11. 8-9.2.2008 Speaker, “The Relations between European Law and Tax Treaties”, International Taxation Conference, Malta Institute of Management Conference, St. Julien (Malta)

#### 2007

10. 30.11.2007 Speaker, “The Italian Perspective”, Conference on “Tax Liability of Managers in Europe”, University of Athens, Athens (Greece)
9. 26.11.2007 Speaker, The Relations between Switzerland and the European Union in the Field of Direct Taxes, Institut Suisse de Droit Comparé (ISDC), Lausanne (Switzerland)
8. 17-18.9.2007 Reporter, 2<sup>nd</sup> GREIT Conference on “The Tax Acte Clair”, University of Lisbon, Lisbon (Portugal)
7. 15.3.2007 Speaker, “*La riforma fiscale per il 2007 e la giurisprudenza della Corte di Giustizia*”, Bocconi University, Milan (Italy)
6. 9-10.2.2007 Reporter on “*L'abuso nel diritto tributario comunitario e la giurisprudenza della Corte di Giustizia Europea*”, at “LXXX Anniversary of the Foundation of the Review Diritto e Pratica Tributaria”, Genoa (Italy)

#### 2006

5. 23.11.2006 Speaker, “*El régimen tributario de la colaboración público-privada en la experiencia italiana y comunitaria*”, Seminar on “*Análisis Jurídico de los Mecanismos de Financiación de las Infraestructuras Públicas*”, University Complutense, Madrid (Spain)
4. 16.7.2006 Speaker, “Language and Legal Idioms” in ‘Award Winning Research in the Field of Human Sciences, European Forum of Social Sciences, Munich (Germany)
3. 21-22.6.2006 Reporter, 1<sup>st</sup> GREIT Conference on “The Effects of the European Court of Justice Rulings on Member States’ Direct Income Tax Law”, University of Lund, Lund (Sweden)

<b>2005</b>
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2. 8.9.2005 Speaker, *La normativa común europea en tema de imposición sobre la renta*, University of Vigo, Vigo (Spain)
1. 5.9.2005 Speaker, *Meistbegünstigung im Steuerrecht der EU-Staaten*, Max Planck Institute, Munich (Germany)

### Latin America

27. ....2.12.2019 Keynote Speaker, topic to be defined, Seminar, Order of Chartered Accountants, Montevideo (Uruguay)
26. ....29.11.2019 Speaker, topic to be defined, University of the Republic, Montevideo (Uruguay)
25. ....28.11.2019 Dialogue with Luis E. Schoueri, “Planejamento tributário e tributação internacional”, Conference “Simpósio Internacional do Instituto de Estudos Tributários”, Universidade Federal do Rio Grande do Sul, Porto Alegre (Brazil)
24. ....28.2.2018 Speaker, Seminar „Taxation of the Digital Economy“, Instituto Brasileiro de Derecho Tributario, University of Sao Paulo, Sao Paulo (Brazil)
- 23..... 16.3.2017 Speaker, “*La protección efectiva de los derechos de los contribuyentes*”, Jornada de Derecho Tributario Internacional, Austral University of Buenos Aires, Buenos Aires (Argentina)
- 22..... 14.3.2017 Speaker, “*La transparencia fiscal. Intercambio automático de información, otros intercambios de información sobre los derechos de los contribuyentes*”, Jornada sobre transparencia fiscal, University of the Republic, Montevideo (Uruguay)
- 21..... 22.2.2017 Reporter, General Findings and Recommendations “DeSTaT final meeting” of the Research Project “Sustainable tax governance in developing countries through global tax transparency – DeSTaT”, Cartagena de Indias (Colombia)
- 20..... 26.10.2016 Speaker, “*Interpretación y aplicación de los convenios internacionales de doble imposición*”, Servicio de Administración Tributaria, Mexico City (Mexico)
- 19..... 26.10.2016 Reporter, “*Los derechos de los contribuyentes en el mundo*”, Conference “*Derecho Tributario y Derechos Humanos en México y en el Mundo*”, ITAM University, Mexico City (Mexico)
- 18..... 26.8.2016 Speaker, “*Planificación fiscal agresiva y elusión fiscal internacional*”, at the Conference of Asociación Iberoamericana de Tribunales de Justicia Fiscal o Administrativa, Mexico City (Mexico)
- 17..... 16.3.2016 Keynote Speaker, “*BEPS y soberanía tributaria de los países en vías de desarrollo*” and “*Regímenes fiscales preferenciales: sustancia y forma*”, Seminario de Derecho Tributario Internacional, University of the Republic, Montevideo (Uruguay)
- 16..... 12.2.2016 Keynote Speaker, “*Intercambio de información tributaria*”, Conference “40 Jornadas Colombianas de Derecho Tributario”, Cartagena de Indias (Colombia)
- 15..... 11.2.2016 Speaker, “*Planeación fiscal agresiva en la era Post BEPS*”, Conference “40 Jornadas Colombianas de Derecho Tributario”, Cartagena de Indias (Colombia)

- 14..... 25.3.2015 Speaker, Seminar “Form and Substance of National Tax Sovereignty in the Context of BEPS - The transition to multilateralism in international taxation”, DeSTaT annual meeting, Montevideo (Uruguay)
- 13..... 27.11.2014 Speaker, “From Bilateralism to Multilateralism: The issue of the triangular Exchange of Information and Regional versus Global approaches to multilateralism”, DeSTaT Uruguay Antenna Seminar, University of the Republic, Montevideo (Uruguay)
- 12..... 25.11.2014 Speaker, “From Bilateralism to Multilateralism: The issue of the triangular Exchange of Information and Regional versus Global approaches to multilateralism”, University of Sao Paulo, Sao Paulo (Brazil)
- 11..... 12-14.2.2014 Panelist, Session “*Mecanismos de Defensa del Contribuyente en el Nuevo Contexto de Transparencia Fiscal Internacional*”; Moderator and panelist, Session “*Presentación de Contenidos del Modelo ILADT Bilateral de Convenio para Prevenir la Doble Imposición*”, Conference “38 Jornadas Colombianas de Derecho Tributario”, Cartagena de Indias (Colombia)
- 10..... 13.11.2013 Keynote Speaker, “*El modelo ILADT y los CDIs*”, Conference “70. Jornadas de la Asociación Venezolana de Derecho Tributario”, Caracas (Venezuela)
9. .... 7.10.2013 Speaker, “*Derechos procedimentales de los contribuyentes en un mundo globalizado*”, DeSTaT Seminar “*Intercambio Automático de Información y derecho de apelación de los contribuyentes*”, DeSTaT Uruguay Antenna Seminar, University of the Republic, Montevideo (Uruguay)
8. .... 2.10.2013 Speaker, “Procedural Rights of Taxpayers”, Seminar on “Automatic Exchange of Information”, DeSTaT Brazilian Antenna Seminar, Instituto Brasileiro de Derecho Tributario, University of Sao Paulo, Sao Paulo (Brazil)
7. .... 18.5.2013 Speaker, Seminar “*La protección del derecho de confidencialidad en el derecho tributario internacional*”, Instituto Colombiano de Derecho Tributario, Bogota (Colombia)
6. .... 17.5.2013 Speaker, Seminar “*Transparencia fiscal y derecho de confidencialidad: una política tributaria internacional sostenible sin vulnerar los derechos de los contribuyentes*”, ICDT, Bogota (Colombia)
5. .... 25-27.4.2012 Speaker, Preliminary Reports on the Model Latin American Tax Convention at the International Conference of University of Parana, Curitiba (Brazil)
4. .... 24.4.2012 Speaker, “*Aspectos críticos de los CDIs de Uruguay*”, University of the Republic, Montevideo (Uruguay)
3. .... 11-12.5.2009 Session Moderator and Speaker, *Jornada internacional sobre doble tributación*, University of the Republic, Montevideo (Uruguay)
2. .... 18.9.2003 Speaker, Conference “*Fisco e Comercio internacional*”, Buenos Aires (Argentina)
1. .... 30.11.2001 Speaker, “*El régimen fiscal de los malos créditos*”, XXXI Jornadas Tributarias Argentinas, Mar del Plata (Argentina)

#### North America

13. 30.9.2019 Speaker, Seminar “Unveiling the unknown consequences of Brexit: tax treaties, state aid and much more”, Harvard University (United States)
12. 26.9.2019 Reporter, “The Impact of the 2019 OECD “Global Anti-Base Erosion Proposal” on International Taxation and on the Tax Sovereignty of Developing Countries”, International Tax Law Conference, Dalhousie University, Halifax (Canada)
11. 24.05.2019 Reporter, “The 2018 Annual Report of the IBFD Observatory on the Protection of Taxpayer Rights (OPTR)”, Conference, “The 4th International Conference on Taxpayers’ Rights”, University of Minneapolis, Minneapolis (United States)

10. 26.10.2018 Discussant, Symposium “Taxpayer Rights in the United States: All the Angles”, Temple University Beasley School of Law Philadelphia (United States)
9. 23.10.2018 Speaker, Conference “The EU-US battle for global markets: reflections facing Trump’s taxation and commercial strategy”, Speaker Global competition, taxation and the digitalized economy, Harvard University, Cambridge (United States)
8. 22.10.2018 Host, Moderator and Speaker, Seminar Transatlantic Tax Forum Conference, U.S. Corporations investing in the EU: how do U.S. tax reform and EU developments change the rules of the game?, Harvard Club, New York City (United States)
7. 18.10.2017 Speaker, “State aid control in the European Union: is European tax law a matter for Europeans only?”, Seminar “EU Law and Government Study Group EU and US Strategies for Competitive Tax Policies”, Center for European Studies Harvard, Cambridge (United States)
6. 13.10.2017 Speaker, “Cross-border tax dispute settlement: MLI and EU Law instruments, International Tax Law and Dispute Settlement under the MLI and the EU Arbitration Convention”, Conference: “Perspectives on the Multilateral Instrument”, University of Michigan, Ann Arbor (United States)
5. 28.10.2016 Reporter, “The European Union and the United States – The Good Old Tax “Frenemies”?”, 12th International Tax Symposium, University of Florida, Gainesville (United States)
4. 24.10.2016 Speaker, “Solutions to Tax Havens in Europe and the US”, Seminar, Harvard Law School, Cambridge (United States)
3. 21.10.2016 Speaker, “ATAD and the Implementation of the BEPS Project in the EU”, Seminar “The EU and the US before the New Global Challenges: Trade and International Taxation from a Transatlantic Perspective”, Center for European Studies, Harvard University, Cambridge (United States)
2. 24.6.2016 Speaker, “The effective protection of taxpayers’ rights in cross-border situations”, III International Taxation Summer Course, Harvard University and University Rey Juan Carlos, Cambridge (United States)
1. 14.8.2008 Speaker, “The ECJ and Direct Taxation”, Conference “EC Tax Policy”, New York University, New York (United States)

### **Asia**

24. 13-14.06.2019 Moderator and Speaker, Several Sessions, Eurasian Congress ILA Expert Group, Ural State Law University, Ekaterinburg (Russia)
23. 15.09.2018 Moderator and Speaker, “ILA Study Group on International Tax Law: Explaining the Questionnaire”, Conference “100<sup>th</sup> University Jubilee and Eurasian Annual Congress”, Ural State Law University, Ekaterinburg (Russia)
22. 13.09.2018 Plenary Session Speaker, “Урегулирование трансграничных споров: проблемы и перспективы”, Conference “100<sup>th</sup> Jubilee and Eurasian Annual Congress”, Ural State Law University, Ekaterinburg (Russia)
21. 31.5-1.6.2018 Moderator and Speaker, Expert group Session of the 11<sup>th</sup> Eurasian Law Conference, Ural State Law University, Ekaterinburg (Russia)
20. 9.6.2017 Moderator and Speaker, “Dispute Resolution in International Economic and Tax Law and Mediation”, BRICS and Developing Countries Legal Experts Forum, Ural State Law University, Ekaterinburg (Russia)
19. 8.6.2017 Moderator and Speaker, “BRICS and OECD Countries / EU: Towards the Joint vision of the New Legal Order”, BRICS and Developing Countries Legal Experts Forum, Ural State Law University, Ekaterinburg (Russia)



18. 9.6.2016 Moderator and Speaker, “The Crisis of WTO Law and Alternative Mechanisms for the Support of Sustainable Economic Development and Settlement of Economic Disputes in the Modern World”, “Эффективнаяиоднороднаяреализацияпроекта BEPS вмире” and “Coordination of Research Projects and Academic Meetings of BRICS Legal Experts”, Conference “Harmonization of the economic interests of developed and developing countries –the role of BRICS in the forming of the New Legal Order - 10th Session European-Asian Law Congress”, Ural State Law University, Ekaterinburg (Russia)
17. 9.5.2016 Keynote Speaker, “Entitlement to Tax Treaty Benefits” and “International tax justice in allocation of taxing powers to developing countries”, Conference “2016 ECUPL International Tax Dialogue - A New Campaign for Chinese Tax Reform – the Chinese Outbound Investment”, East China University of Political Science and Law, Shanghai (China)
16. 3.12.2015 Plenary Session Speaker, “The G20 Agenda: Base Erosion and Profit Shifting”, “Jubilee Conference 1995-2015”, Foundation for International Taxation, Mumbai (India)
15. 18-19.6.2015 Plenary Session Speaker, Report On BRICS States: the establishment of international legal mechanisms of coordination;  
Moderator and Speaker, Expert Group Sessions “International tax systems regulation of trade and investment in the countries of BRICS”; “Major trends in the practice of levying indirect taxes in cross-border situations: the European Union Approach”; “International tax and legal regulation of cross-border tax in the BRICS countries - Dispute Resolution and Mediation”; “Prospects for improving the system of tax dispute resolution in the BRICS countries”, the 9<sup>th</sup> Eurasian Juridical Congress, Ural State Law University, Ekaterinburg (Russia)
14. 14-15.5.2015 Moderator and Speaker, “The results of a research project on the comparison of international tax systems regulation of trade and investment in the countries of BRICS”, Seminar in preparation of the 9<sup>th</sup> Eurasian Juridical Congress, Ural State Law University, Ekaterinburg (Russia)
13. 22.4.2015 Speaker, “Tax Incentives and the BEPS”, Seminar “Free Trade Zones and the International Taxation of Global Business in the post-BEPS era”, Fudan University, Shanghai (China)
12. 21.4.2015 Reporter, “A New PE Nexus for the Digital Economy and Discussant on the session: The international taxation of digital services”; “A new PE nexus for the digital economy and the role of withholding taxes”, Seminar, “The Digital Economy, the BRICS and the BEPS project”, Xiamen University, Xiamen (China)
10. 5-6.6.2014 Plenary Session Speaker, Moderator and Speaker, “BRICS and BEPS in international taxation”, Conference, “8<sup>th</sup> Eurasian Legal Conference” Ural State Law University, Ekaterinburg (Russia)
9. 13.5.2014 Keynote speaker, “The Impact of BEPS on developing countries and recent developments of Chinese Anti-tax avoidance Rules”, The IBFD's 6th Tax Lecture Series, Beijing (China)
8. 7.6.2013 Moderator and Speaker, “The International Tax Policy of the BRICS countries”, Conference “7<sup>th</sup> Eurasian Conference of Academic Legal Experts”, Ural State Law University, Ekaterinburg (Russia)
7. 6.6.2013 Plenary Session Speaker, “Russian tax law and WTO”, Conference “7<sup>th</sup> Eurasian Conference of Academic Legal Experts”, Ural State Law University, Ekaterinburg (Russia)
6. 7- 8.6.2012 Plenary Session Speaker, “The prohibition of fishing expedition and cross-border mutual assistance”, Conference “The 6th Eurasian Conference of Academic Legal Experts”, Ekaterinburg (Russia)
5. 26-27.5.2011 Plenary Session Speaker, “Interpretation of bi- and multilingual tax treaties” of 5<sup>th</sup> Eurasian Congress of the Russian Association of Legal Experts, Ural State Law University, Yekaterinburg (Russia)
4. 20-21.5.2010 Plenary Session and Expert Group Sessions Speaker, “Soft international tax law”; “Selected problems on VAT in Cross-border situations; Preferential tax treatment and State aids in the EU” .

- “Current Developments in International Tax Policy of the European Union and the OECD”, at the 4<sup>th</sup> Eurasian Congress of the Russian Association of Legal Experts, Ural State Law University, Ekaterinburg (Russia)
2. 15-17.5.2008 Plenary and Expert Group Sessions Speaker, “The Hierarchy of the EU-Russia Partnership Agreement among Legal Sources. Its Repercussions in the Field of Direct Taxes”, Conference, “The 2<sup>nd</sup> European-Asian Law Congress on “Legal Integration of the European-Asian Region under Globalization”, Ural State Law University, Ekaterinburg (Russia)
  1. 17-19.5.2007 Plenary Session Speaker, “The Relations between the European Union and Russia in the field of Direct Taxes”, Conference “The 1<sup>st</sup> European-Asian Law Congress, “Legal Integration of the European-Asian Region under Globalization”, Ural State Law University, Ekaterinburg (Russia)

### **Africa**

5. 13.2.2019 Seminar “Panel member, Joint IFA-SA and UCT Seminar, Introduction to the Law of Double Tax Conventions, The University of Cape Town and IBFD, University of Cape Town, Cape Town (South Africa)
4. 15.2.2017 Seminar “Convergence or Divergence: A sample of international tax case law of BRICS countries”, University of Cape Town, Cape Town (South Africa)
3. 9;11-12.2.2015 Lecture on Tax Treaties, University of Cape Town, South Africa, University of Cape Town, Cape Town (South Africa)
2. 10.2.2015 Session Moderator, “Transfer Pricing: the role of BRICS in international taxation”, DeSTaT Seminar, University of Cape Town, Cape Town (South Africa)
1. 14.4.2014 Speaker, Seminar for Masters in International Tax (UCT) - University of Cape Town, Cape Town (South Africa)

### **South Pacific**

1. 23-25.1.2008 Speaker, European International Tax Law and the Relations with Third Countries, 2008 Conference Australasian Tax Teachers Association, Hobart (Tasmania)

## **3.3 OTHER ACTIVITIES AND TITLES**

- 2019/ President of the Italian Association for Latin American Tax Law and Member of the Latin American Institute of Tax Law (ILADT)
- 2019/ Member of Editorial Board of *Revue de fiscalité internationale* (France)
- 2018-/ Member of Editorial Board of *Revista de Direito Tributário e Financeiro* (Brazil)
- 2018-/ Member of the peer reviewing Committee of *Diritto e Pratica Tributaria* (Italy)
- 2018-/ Member of the Committee of the Revision and Simplification of the Tax Law of the State Minas Gerais (*Comissão de Revisão e Simplificação da Legislação Tributária do Estado de Minas Gerais*) (Brazil)
- 2018-/ Member of the Advisory Board Eskisehir Osmangazi University, Journal of Economics and Administrative Sciences (Turkey)
- 2017-/ Member of the International Law Association
- 2017-/ Editorial Counsel of the Brazilian magazine *Revista de Direito Tributario Internacional Atual* published by the Brazilian Institute of Tax Law (Instituto Brasileiro de Direito Tributário – IBDT) (Brazil)

- 2017-/ Member of the Council of the Foundation of Tax Advisors and Certified Accountants of Naples (*Consiglio della Fondazione dei Dottori Commercialisti ed Esperti contabili dell'Ordine di Napoli*) (Italy)
- 2016-/ Reviewer for the NRF Rating System, National Research Foundation (NRF) and Research and Innovation Support and Advancement (RISA), Pretoria (South Africa)
- 2016-/ Member of the Scientific Committee of *Consejo de la Revista de Fiscalidad Internacional y Negocios Internacionales* (Spain)
- 2015-/ Member of Editorial Board of Collected Papers of the Faculty of Law, University of Rijeka (Croatia)
- 2014-2015 Member of the Expert Working Group of the European Commission on Cross-Border Taxation of Individuals and of its Drafting Committee (Belgium)
- 2014-/ Executive Editor of the Global Tax Treaty Commentaries, IBFD(Netherlands)
- 2014-/ Member of the Editorial Board of the *Revista Mexicana de Derecho Financiero y Tributario* (Mexico)
- 2014-/ Member of the Editorial Board *Crónica Jurídica Hispalense* (Spain)
- 2013-/ Editor of the Doctoral Series, IBFD (Netherlands)
- 2013-/ Member of the Permanent Scientific Committee of the International Fiscal Association (IFA)
- 2013-/ Member of the Executive Board of the European Association of Tax Law Professors (EATLP)
- 2013-/ Editor-in-chief of the World Tax Journal, IBFD (Netherlands)
- 2011-2013 Member of the Jury of the Ernst & Young Award for the Best Young Professional
- 2011 -/ Official external peer-reviewer of international research in tax matters of the University of Amsterdam (Netherlands)
- 2011-/2014 Official peer-reviewer for the Italian specialized tax journal *Rivista di Diritto tributario* (Italy)
- 2010-/ Official peer-reviewer of interdisciplinary research groups at the University of Liège (Belgium)
- 2010 Award of the International Association of Financial Law for the book co-edited with Addy Mazz, *Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición* (Russia)
- 2010-/ Member of the Board of Editors of *Diritto e Pratica Tributaria Internazionale* (Italy)
- 2009-/ Member of the Editorial Board of *Monitorul fiscalității internaționale* (Romania)
- 2009-/ Member of the Editorial Board and of the Scientific Committee of the Russian Yearbook of International Tax Law(Russia)
- 2009-2013 Member of the Editorial Board of the World Tax Journal, IBFD (Netherlands)
- 2009-2012 Member of the Research Group on “Peering Italian International Tax Law”, coordinated by Guglielmo Maisto, Catholic University of Piacenza (Italy)
- 2008-/ Member of the Scientific Committee of the *Revista de Finanças Públicas e Direito Fiscal* (Portugal)
- 2007-/ Member of the Research Group drafting the Model Tax Conventions for the Latin American Institute of Tax Law (ILADT)
- 2007-/ 2013 Member of the Editorial Committee of *Rivista di diritto tributario* (Italy)
- 2006-/ Member of the Scientific Committee of the Brazilian review *Revista de direito tributario*(Brazil)
- 2006-/ Member of the Taskforce on the European Court of Justice of the *Confédération Fiscale Européenne*
- 2005-/2013 Member of the Executive Board of the Italian Branch of the International Fiscal Association
- 2004-/ Member of the Scientific Committee of the Italian Tax Review *Diritto e Pratica Tributaria Internazionale* (Italy)

- 2004-2015 Member of the Editorial Board of the International Tax Review “Intertax”
- 2000-2004 Author of the official reports at the IFA Congresses
- 1998 Research Associate of the International Fiscal Association (IFA) at the International Bureau of Fiscal Documentation in Amsterdam (Netherlands)
- 1996-/ Member of the International Fiscal Association (Italian Branch)
- 1994- Admitted to the Naples Legal Bar as Attorney at Law (Italy)
- 1993-/2019 General Secretary of the Italian Association for Latin American Tax Law and Member of the Latin American Institute of Tax Law (ILADT)
- 1991 European Commission, Traineeship DG XV – Division: Direct Taxation of Companies, Brussels (Belgium)

## 4. WRITTEN DISSEMINATION

(Co-)editor of 59 and (co-)author of 7 books, as well as of 219 articles/chapters/papers, written/or translated and published in 12 languages (Chinese, Dutch, English, French, German, Italian, Polish, Portuguese, Romanian, Russian, Spanish and Turkish).

### 4.1 (CO-) EDITORSHIPS OF BOOKS

59. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Pillet, P. (eds.), *CJEU - Recent Developments in Value Added Tax 2018*, ISBN: 9783707341225, Linde, 2019.
58. Pistone, P., Lang, M., Owens, J., Rust, A., Schuch, J., Staringer, C., *Implementing Key BEPS Actions: Where Do We Stand?*, ISBN: 978-90-8722-565-0, IBFD, 2019.
57. Pistone, P., Weber, D., *Taxing the Digital Economy*, IBFD Publications, 2019.
56. Lang, M., Rust, A., Schuch, J., Staringer, C., Pistone, P., *Tax Treaty Entitlement*, vol. 11 WU Series, ISBN: 978-90-8722-505-6, WU-IBFD, 2019.
55. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Storck, A. (eds.), *CJEU - Recent Developments in Direct Taxation 2018*, ISBN 978-3-7073-4121-8, Linde, 2019.
54. Kemmeren, E., Essers, P., Smit, D., Öner, C., Lang, M., Owens, J., Pistone, P., Rust, A., Schuch, J., Staringer, C., Storck, A., *Tax Treaty Case Law around the Globe 2018*, ISBN: 978-90-8722-534-6 and ISBN 978-3-7073-4022-8 IBFD-Linde, 2019.
53. Laukkanen, A., Pistone, P., De Goede, J., *Special Tax Zones in the Era of International Tax Coordination*, IBFD, ISBN: 978-90-8722-549-0, 2019.
52. Pistone, P., Lang, M., Rust, A., Schuch, J., Staringer, C., *CJEU Recent Developments in Value Added Tax 2017*, ISBN: 978-3-7073-3901-7, Linde, 2018
51. Pistone, P., Lang, M., Rust, A., Schuch, J., Staringer, C., Storck, A., *CJEU Recent Developments in Direct Taxation 2017*, ISBN: 978-3-7073-3902-4, Linde, 2018
50. Pistone, P., *European Tax Integration: Law, Policy and Politics*, ISBN: 978-90-8722-472-1, IBFD, 2018
49. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., *The OECD Multilateral Instrument for Tax Treaties Analysis and Effects*, ISBN: 978-90-411-8836-6, Wolters Kluwer, 2018
48. Pistone, P., Weber, D., *The Implementation of Anti-BEPS Rules in the European Union: A Comprehensive Study*, ISBN:978-90-8722-446-2, IBFD, 2018
47. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., *Improving Tax Compliance in a Globalized World*, ISBN: 978-90-8722-452-3, IBFD/Rust, 2018
46. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, ISBN: 978-90-8722-425-7, IBFD, 2017
45. Lang, M., Pistone, P., Owens, J., Rust, A., Schuch, J., Staringer, C., *The Impact of Bilateral Investment Treaties on Taxation*, ISBN: 978-90-8722-431-8, IBFD, 2017
44. Lang, M., Rust, A., Owens, J., Pistone, P., Schuch, J., Staringer, C., Storck, A., *Tax Treaty Case Law around the Globe 2017*, ISBN: 978-3-7073-3788-4, IBFD/ Linde, 2018
43. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Storck, A., *CJEU – Recent Developments in Direct Taxation 2016*, ISBN: 978-3-7073-3697-9, Linde Verlag, 2017
42. Kemmeren, E., Smit, D., Essers, P., Lang, M., Owens, J., Pistone, P., Rust, A., *Tax Treaty Case Law around the Globe 2016*, ISBN: 978-3-7073-3634-4, IBFD/Linde, 2017
41. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Raponi, D., *CJEU – Recent Developments in Value Added Tax 2016*, ISBN: 978-3-7073-3698-6, Linde Verlag, 2017
40. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, J., Storck, A., *CJEU – Recent Developments in Direct Taxation*, ISBN: 978-3-7073-3531-6, Linde Verlag, 2016
39. Pistone P., Villar, M., *Energy Taxation, Environmental Protection and State Aids*, ISBN: 978-90-8722-372-4, IBFD, 2016 (also translated in Chinese)

38. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Raponi, D., *CJEU - Recent Developments in Value Added Tax 2015*, ISBN: 978-3-7073-3532-3, Linde Verlag, 2016
37. Lang, M., Owens, J., Pistone, P., Rust, A., Schuch, J., Staringer, J., Stork, *Trends and Players in Tax Policy*, WU Institute for Austrian and International Tax Law - Tax Law and Policy Series, ISBN: 978-90-8722-359-5, IBFD, 2016
36. Lang, M., Rust, A., Owens, J., Pistone, P., Schuch, J., Staringer, C., Storck, A., Essers, P., Kemmeren, E., Smit, D., *Tax Treaty Case Law around the Globe 2015*, Series on International Tax Law, Volume 97, ISBN: 978-3-7073-3381-7, Linde Verlag, 2016
35. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., *Base Erosion and Profit Shifting (BEPS)*, ISBN: 978-3-7073-3369-5, Linde Verlag 2016
34. Lang, M., Rust, A., Pistone, P., Schuch, J., Staringer, C., Raponi, D., *CJEU – Recent Developments in Value Added Tax 2014*, ISBN: 978-3-7094-0685-4, Linde Verlag 2015
33. Brauner, Y., Pistone P., *BRICS and the Emergence of International Tax Coordination*, ISBN: 978-90-8722-304-5, IBFD, 2015 (also translated in Chinese)
32. Kemmeren, E., Smit, D., Essers, P., Lang, M., Owens, J., Pistone, P., Rust, A., Staringer, C., Storck, A., *Tax Treaty Case Law around the Globe 2014*, ISBN: 978-90-8722-298-7, IBFD, 2014
31. Danon, R., Gutmann, D., Oberson, X., Pistone, P. (coords.), *Modèle de Convention fiscale OCDE concernant le revenu et la fortune*, ISBN: 978-3-7190-2852-7, Helbing Lichtenhahn, Basel, 2014
30. Lang, M., Pistone, P., Schuch, J., Staringer, C., *ECJ - Recent Developments in Value Added Tax*, ISBN: 978-3-7073-2753-3, Linde Verlag, 2014
29. Lang, M., Pistone, P., Schuch, J., Staringer, C., Storck, A., Smit, D., Kemmeren, E., Essers, P., Owens J., *Tax Treaty Case Law around the Globe 2013*, IBFD, ISBN: 978-90-8722-215-4 and Linde Verlag ISBN: 9783707326550, 2013
28. Lang, M., Pistone, P., Schuch, J., Staringer, C., Storck A., *Beneficial Ownership: Recent Trends*, ISBN: 978-90-8722-200-0, IBFD, 2013
27. Kristofferson, E., Lang, M., Pistone, P., Schuch, J., Staringer, C., Storck, A., *Tax Secrecy and Tax Transparency: The Relevance of Confidentiality in Tax Law*, ISBN: 978-3-631-62746-4, Frankfurt am Main, Peter Lang, 2013
26. Lang, M., Pistone, P., Schuch, J., Staringer, C., *ECJ – Recent Developments in Direct Taxation 2013*, ISBN: 978-3-7073-3055-7, Linde Verlag, 2013
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