

## **CURRICULUM VITAE ET STUDIORUM**

Pasquale PISTONE was born in Naples (Italy) on 18 November 1968

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Citizenship: Italian

Languages: Italian (mother language); he is also fluent in English, French, German, Portuguese Spanish and Dutch. Has basic notions of Russian.

### **STUDIES**

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")

1991 – European Commission, Brussels (Belgium) Traineeship DG XV – Division: Direct Taxation of Companies

1991/94 – Federico II University of Naples, Naples (Italy) – Master in Administrative Law and Science

1996/2000 - University of Genoa (Italy) – Ph. D. in International and Comparative Tax Law, Thesis: "Le convenzioni internazionali contro la doppia imposizione ed il diritto comunitario", approved *cum dignitate publicationis*. Its English version was awarded an honourable mention at the Mitchell B. Carroll Price by the International Fiscal Association (IFA) in the year 2000.

### **SCIENTIFIC ACTIVITY**

#### **CURRENT POSITIONS**

2005-2010 EURYI-ESF Professor of International and European Tax Law at the Wirtschaftsuniversität Vienna, Austria

2009 Visiting Professor at the School of Law of the University of Florida

2005- / Associate Professor of Tax Law, University of Salerno - Italy (promoted at the State Exam held at the University of Bologna in 2004), where he has been lecturing since 2000

2008- / Director of the LL.M. in European and International Tax Law at the University of Salerno (STIC – Scuola Tributaria Internazionale e Comunitaria), Italy

2000- / Member of the Faculty of the European Tax College (Leuven-Tilburg)

1999- / Member of the Faculty of the Leiden LL.M. in International Taxation (Leiden, the Netherlands)

#### **PAST ACTIVITY**

2009 - Visiting professor at the School of Law of the University of Florida, US

2009 - Visiting professor at the Université Catholique de Louvain, Belgium

2007 – Visiting professor at the University of São Paulo, Brazil

2005 – Visiting professor at the Panthéon-Sorbonne University of Paris, France

2003-2004 Coordinator of the LL. M. for tax attorneys and judges, organized by the Suor Orsola Benincasa University, Naples - Italy

2001-2004 Assistant of Tax Law at the Suor Orsola Benincasa University of Naples - Italy

1999 – Visiting lecturer at the Katholieke Universiteit Brabant (now University of Tilburg), Netherlands

1995-2005 - Assistant of Law of Public Finance at the Federico II University of Naples - Italy

1994-1995 – Assistant of prof. Albert J. Rädler (International Tax Law) at the University of Hamburg – Germany

Starting in 1991 he has been intensively lecturing at various Universities and scientific institutions.

Among other he has been lecturing:

- In **Asia** - Ekaterinburg: Ural State Academy of Law.
- In **Europe** – Amsterdam, University of Amsterdam (UvA) and International Bureau of Fiscal Documentation (ITA); Barcelona (UB); Bari; Bologna; Bolzano/Bozen; Lecce; Lausanne, University of Lausanne and HEC; Łódź; Maastricht; Madrid, Universidad Complutense and Instituto de Estudios Fiscales (IEF); Maastricht; Milan: Bocconi University and Catholic University; Munich-Max Planck Institut; Naples: Federico II University, Parthenope University, Second University (SUN) and Suor Orsola University; Palermo; Paris 1 Sorbonne-Panthéon; Rome, La Sapienza University and Tor Vergata University; Stockholm-School of Economics; Tallinn-Ministry of Finance; Tilburg; Trento; Venice, Venice International University (VIU); Vienna-WU.
- In **North America** – New York-New York University; University of Connecticut; Montreal - Mc Gill University
- In **South America** – Bogotá-Universidad del Rosario; Buenos Aires: Universidad Austral and Universidad de Buenos Aires (UBA); Montevideo-UDELAR; Salvador de Bahia, São Paulo: USP and Universidade Mackenzie.

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Reporter at numerous international tax conferences, including:

- International Fiscal Association (IFA)
  - o Meeting of National Branches
    - Italian Branch 1996 Rome Meeting;
    - Belgian Branch 2004 Brussels Meeting
  - o Bi- and Multilateral Meetings of National Branches
    - Belgium-Italy National Branches 2000 Venice Bilateral Meeting;
    - Belgium-France-Italy National Branches 2002 Brussels Triangular Meeting
    - Italy-Switzerland 2008 Branch Meeting
  - o 2000 Munich Congress – Seminar: “Currency Exchange Gains and Losses”
  - o 2006 Amsterdam Congress – 21 September 2006 - Breakout Session 2B on the attribution of profits to permanent establishments: EC law and non-discrimination issues
  - o 2008 Brussels Congress – 3 September 2008 – Seminar “The use of foreign court decision in the interpretation of tax treaties”
- Latin American Institute for Tax Law (ILADT)
  - o XVI Jornadas Lima (Peru);
  - o XVII Jornadas Cartagena de Indias (Colombia);
  - o XVIII Jornadas Montevideo (Uruguay);
  - o XIX Jornadas Lisbon (Portugal);
  - o XX Jornadas Salvador de Bahia (Brazil);
  - o XXII Jornadas Quito (Ecuador).
  - o XXIII Jornadas Córdoba (Argentina) 26.10.2006 - La interpretación y aplicación de los convenios internacionales de doble imposición
  - o XXIV Jornadas Isla Margatita (Venezuela) 19.-24.10.2008 - General Reporter on Los principios constitucionales ante las nuevas formas de imposición sobre la renta
- Other conferences
  - o Europe
    - European Commission

- Workshop on tax treaties and EC law – Brussels (Belgium) 5 July 2005
- Tax Treaties and the Internal Market – Fiscalis Seminar - Malta, 4-7 October 2006;
- Effects of the Accession Treaties on Pre-existing Tax Treaties (European Commission, Fiscalis Seminar held in Malta, 4-7 October 2006);
- “The jurisprudential impact of ECJ decisions” (European Commission Fiscalis Seminar on “The interpretation and the implementation by Member States’ Tax Courts of Principles Established by ECJ Case Law” - Luxembourg, 10-12 December 2008
- 
- Wirtschaftsuniversität Vienna
  - High Level Conference on Settlement of Tax Treaty Disputes, Rust (Austria) September 2001;
  - Recent and Pending Direct Tax Cases at the European Court of Justice, Vienna (Austria), October 2005
  - Recent ECJ Decisions in Direct Taxation and their Practical Impact’ in Recent Developments in Tax Treaty Practice (Rust, Austria 9-14 July 2006)
  - General Reporter at the Conference EU and Third Countries (Vienna 13-14 October 2006);
  - Italian National Report, ECJ Pending Direct Tax Cases, (Vienna 15-17 February 2007);
  - Recent ECJ Decisions in Direct Taxation and their Practical Impact, in Recent Developments in Tax Treaty Practice (Rust, Austria 8-12 July 2007)
  - Article 19 OECD Model Tax Convention, at the Conference on the Future of Allocation Rules in the OECD Model Tax Convention, Vienna (Austria) 9-10 November 2007
  - Outbound dividends and Fat Cap under the proposed CCCTB system, 22-23 February 2008
  - Italian National Report, ECJ Pending Direct Tax Cases, (Vienna 26-27 September 2008)
- Other
  - EU aspects of the residence of companies, at Residence of Companies under EU and Tax Treaty Law, Milan (Italy) 3 November 2008
  - The Halifax decision and abuse of law in the context of indirect tax, at ‘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) 3-4 October 2008
  - Legal Remedies in European Tax Law – Cetara-Salerno (Italy) – 12-13 June 2008
  - The Hierarchy of the EU-Russia Partnership Agreement among Legal Sources. Its Repercussions in the Field of Direct Taxes, to be held at the 2<sup>nd</sup> European-Asian Law Congress on “Legal Integration of the European-Asian Region under Globalization”, Ekaterinburg (Russian Federation) – 15-17 May 2008
  - 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), 8-10 May 2008
  - 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) 5 April 2008
  - Some Comments on the ECJ and Direct Taxation - The EC Tax Policy Conference, New York University (United States), 14 March 2008
  - The Relations between European Law and Tax Treaties, to be held at the International Tax Conference, Malta Institute of Management (Malta), 8-9 February 2008
  - Tax liability of Managers in Comparative Tax Law: the Italian Perspective, at Tax Liability of Managers in Europe, University of Athens (Greece), 30 November – 1 December 2007

- The Relations between Switzerland and the European Union in the Field of Direct Taxes, Institut Suisse de Droit Comparé (ISDC), Lausanne (Switzerland) 26 November 2007
  - Italian Reporter and Co-General Reporter at the Conference on “The Tax Acte Clair”, University of Lisbon, Lisbon (Portugal) 17-18 September 2007
  - Direct Taxation, the ECJ’s direction(s) under scrutiny, EATLP Conference, Helsinki (Finland) - 8 June 2007
  - The Relations between the European Union and Russia in the field of Direct Taxes, to be held at the 1<sup>st</sup> European-Asian Law Congress on “Legal Integration of the European-Asian Region under Globalization”, Ekaterinburg (Russian Federation) - 17-19 May 2007
  - La riforma fiscale per il 2007 e la giurisprudenza della Corte di Giustizia, Bocconi University, Milan, Italy – 15 March 2007
  - 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, 9-10 February 2007
  - “El régimen tributario de la colaboración público-privada en la experiencia italiana y comunitaria en “Análisis Jurídico de los Mecanismos de Financiación de las Infraestructuras Públicas” (Universidad Complutense, Madrid 23 November 2006)
  - “Language and Legal Idioms” in ‘Award Winning Research in the Field of Human Sciences’ - European Forum of Social Sciences (Munich 16 July 2006)
  - The Effects of the European Court of Justice Rulings on Member States’ Direct Income Tax Law (University of Lund, Lund, Sweden, 21-22 June 2006)
  - Universidad de Vigo – La normativa común europea en tema de imposición sobre la renta, Vigo (Spain), September 2005
  - Meistbegünstigung im Steuerrecht der EU-Staaten – Max Planck Institut, Munich (Germany), September 2005
- Latin America
    - Fisco e Comercio internacional, Buenos Aires (Argentina), September 2003.
    - XXXI Jornadas Tributarias Argentinas, Mar del Plata (Argentina) November 2001.
  - South Pacific
    - European International Tax Law and the Relations with Third Countries, 2008 Conference Australasian Tax Teachers Association, Hobart (Tasmania, Australia), 23-25 January 2008

### **OTHER ACTIVITIES AND TITLES**

2009/- Member of the Editorial Board of the Russian Yearbook of International Tax Law

2009/- Member of the Editorial Board of the World Tax Journal

2008/- Member of the Junior Chamber (*Junge Kurie*) of the Austrian Academy of Sciences

2007 – Honorary Member of the Instituto Uruguayo de Estudios Tributarios (Uruguayan Institute for Tax Studies)

2007 – Award for the innovative lecturing activity (Prämium für die innovative Lehre) of the Vienna University of Economics and Business Administration

2007/ - Member of the Editorial Committee of Rivista di diritto tributario

2006/ - Member of the Scientific Committee of the Brazilian review Revista de direito tributario atual

2006/ - Member of the Taskforce on the European Court of Justice of the Confédération Fiscale Européenne

2005 - EURYI Award of the European Science Foundation for a research project on The Impact of European Law on the relations with third countries in the field of direct taxes.

2005/ – 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”

2004/ - 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 Bar.

1993/ - General Secretary of the Italian Association for Latin American Tax Law and Member of the Latin American Institute of Tax Law (ILADT)

## **PLANNED ACTIVITIES AND PUBLICATIONS**

For 2009 he has agreed the following:

1. Lectures, to be held at various Universities and scientific institutions:
  - a. Université Catholique de Louvain (Louvain-la-Neuve, Belgium) 4-5.3.2009 - Questions actuelles en matière de fiscalité internationale
  - b. Università di Bari (Italy), 13.3.2009
  - c. As relações fiscais entre a Europa e os países terceiros, Universidade de Lisboa (Portugal), 6.5.2009
  - d. Universidade de Vigo (Spain), 8-9.6.2009
  - e. Università di Padova (Italy) 11.6.2009
  - f. Université Paris II Panthéon-Assas (France) 12.13.6.2009 – Questions actuelles en matière de fiscalité internationale
  - g. Summer School on European Tax Law of the Universidade de Lisboa (Portugal), 13.7.2009
2. Reports at Conferences, including:
  - a. Using soft law to counter international double (non-)taxation in VAT/GST, Vienna (Austria) 26-27 March 2009
  - b. Drafting a Model Tax Convention for Latin America, Montevideo (Uruguay) 11-12 May 2009
  - c. International Tax Conference, II edition, Malta 21 May 2009
  - d. Discussant on tax issues raised by the transfer of seat of companies, Teramo-Pescara (Italy) 29-30 May 2009
  - e. The roads to European tax integration, Amsterdam 25-26 September 2009
  - f. 3<sup>rd</sup> Swiss International Tax Law Symposium, Neuchatel (Switzerland) 16 November 2009

## **PUBLICATIONS**

Co-Editor of 8 books, as well as author of 2 books and 93 articles/notes

## Co-Editor of books

- a) Homenaje latino-americano a Victor Uckmar, Depalma, Buenos Aires, 2005 (with Heleno T. Torres)
- b) The EU and third countries, Linde Verlag and Kluwer Law International, 2007 (with Michael Lang), pp. 1-1072
- c) EU Tax (with Michael Lang, Josef Schuch and Claus Staringer), Linde Verlag, 2008 pp. 1-556
- d) Common Consolidated Corporate Tax Basis (with Michael Lang, Josef Schuch and Claus Staringer), Linde Verlag, 2008
- e) The Future of Allocation Rules (with Michael Lang, Josef Schuch and Claus Staringer), Kluwer Law International, 2008.
- f) Introduction to European direct taxation (with Michael Lang, Josef Schuch and Claus Staringer), Linde Verlag and Spiramus, 2008
- g) ECJ – Recent Developments in Direct Taxation 2008 (with Michael Lang, Josef Schuch and Claus Staringer), Linde Verlag, 2008
- h) Antonelli V., D'Alessio R., Pistone P., Summa Fiscale, Ed. Il Sole 24 Ore, 2009

## Monographic books

1. The Impact of Community Law on Tax Treaties: Issues and Solutions, Eucotax Series n. 4, Kluwer Law International, 2002, pp. XVI-405
2. Abuso del diritto ed elusione fiscale, Series "Il diritto tributario", vol. LXXXV, Cedam, 1996, pp. XIV-360

## Articles and notes

### **2009**

1. Abuse of Law in the Context of Indirect Taxation: from (before) Emsland-Stärke 1 to Halifax (and beyond), in Vogenauer, S. (ed.), Prohibition of Abuse of Law: A New General Principle of EU Law?, Oxford Press, forthcoming
2. Некоторые вопросы международного налогового права в сфере отношений между Европейским Союзом и Российской Федерацией, Международное налоговое право и региональная экономическая интеграция / Под ред. проф. Д.В.Винницкого. Екатеринбург – Санкт-Петербург., pp. 19-23
3. Гармонизация в сфере налогообложения в интеграционных образованиях (на примере ЕС): постановка проблемы,

Международное налоговое право и региональная экономическая интеграция / Под ред. проф. Д.В.Винницкого. Екатеринбург – Санкт-Петербург, pp. 336-339

4. Looking beyond *Cartesio*: reconciliatory interpretation as a tool to remove tax obstacles on the exercise of the primary right of establishment by companies and other legal entities, (co-author Ana Paula Dourado) in Intertax 3/2009, forthcoming
5. Intertax initiates Publication of Optional Double Blind Peer-Reviewed Articles, in Intertax 1/2009, at 2-3
6. Taxation of Cross-border Dividends in Europe: Building Up Worldwide Tax Consistency, in Tax Law Review, Vol. 62, pp. 201-210
7. The Protection of Taxpayers' Rights in European Tax Law, in Nykiel, W. (ed.), The Protection of Taxpayers' Rights, Kluwer Law International, forthcoming
8. Il divieto di abuso come principio del diritto tributario comunitario e la sua influenza sulla giurisprudenza tributaria nazionale, in Quaderni della Rivista di diritto tributario, forthcoming
9. Residence of companies for tax purposes and European tax law, in Maisto G., Corporate tax residence of companies, IBFD Publications, forthcoming
10. Soft tax coordination: a suitable path for the OECD and the EU to address the challenges of international double (non-)taxation in VAT/GST systems, in Lang, M. et al. (eds.), Value Added Tax and Direct Taxation – Similarities and Differences, forthcoming
11. Summa fiscale, Ed. Il Sole 24 Ore, 2009, cap. I "Le imposte" (1000-1034; 1145-1184); cap. V "Redditi da lavoro dipendente" (5000-5595; 5755-5780)
12. Council Resolution on the coordination of taxation in case of the transfer of an economic activity. EU Council, in Highlights & Insights on European Taxation, Kluwer a Wolters Kluwer Business, 1/2009, pp. 107-114
13. Tax liability of Managers in Comparative Tax Law: the Italian Perspective, Atene, forthcoming

### **2008**

14. Tax Science-Fiction: wie sich das Europäische internationale Steuerrecht in den nächsten Jahrzehnten entwickeln könnte, in Rädler, A.J. (hrsg.), Tax Science Fiction. Wie sieht unser Steuerrecht in 25 Jahren aus?, C.H.Beck, 2008, at 28-40.

15. Italy: The Paint Graphos Scarl, Adige Carni Scarl, Franchetto, Regione Autonoma della Sardegna, Ferrero and General Beverages Europe Cases, at 251-262
16. (co-author G. Maisto) Modello Europeo per le legislazioni degli Stati membri in materia di imposizione fiscale delle società controllate estere (CFC), in *Rivista di diritto tributario* 11-2008, V, 191-228
17. (co-author G. Maisto) A European Model for Member States' Legislation on the Taxation of Controlled Foreign Subsidiaries (CFC) – in *European Taxation*, 10/2008 and 11/2008, 503-513 and 554-570
18. *Tratados fiscales internacionales y soft law*, in García Novoa, C., Hoyos, C. (eds.), *El tributo y su aplicación: perspectivas para el siglo XXI*, Marcial Pons, Buenos Aires, 2008, pp. 1197-1208
19. *Outbound Investments and Interest Deduction: an Era of Fat Cap in European International Tax Law?*, Lang, M. et aa. (ed.), *Common Consolidated Corporate Tax Base: the Possible Content of Community Law Provisions*, Linde Verlag, pp. 847-864
20. *Ups and Downs in the Case Law of the European Court of Justice and the Swinging Pendulum of Direct Taxation*, in *Intertax* 4/2008, pp. 146-153
21. *Article 19 OECD MTC: do we still need a different allocation of taxing powers for income from government services?*, in Lang, M. (ed.), *The Future of Allocation Rules*, Linde Verlag, Vienna, pp. 311-324
22. *Interpretation of Direct Taxation Issues by the ECJ – The Meaning and Scope of the Acte Clair Doctrine*, in Dourado, A.P. (ed.), *The Meaning and Scope of the Acte Clair Doctrine*, forthcoming
23. *European Direct Tax Law: quo vadis?*, in *Accounting and Taxation & Assessment of ECJ Case Law*, IBFD Publications, pp. 99-112<sup>1</sup>

## 2007

24. *The need for tax clarity and the application of the acte clair doctrine to direct taxes*, in *Intertax*, 2007/10, pp. 534-536<sup>2</sup>
25. *Limitation-on-benefits clauses are clearly different from most-favoured-nation clauses: Test claimants in Class IV of the ACT Group*

<sup>1</sup> The English version has also been published in Hinnekens, L., Hinnekens, P. (eds.), *Liber Amicorum Frans Vanistendael: A vision of taxes within and outside European borders*, Wolters Kluwer, pp. 713-728. The Portuguese version of the article will be published in the Brazilian *Revista de direito tributario atual*, *Direito tributario comunitario europeu: quo vadis?*

<sup>2</sup> The article has been translated in Portuguese and published in Brazil in the *Revista de direito tributario atual*, n. 21.

- Litigation*, in *British Tax Review*, 2007/4, pp. 363-365
26. *Expected and Unexpected Developments of European Integration in the Field of Direct Taxes*, in *Intertax* 2/2007, pp. 70-74
27. *Tax Treaties and the Internal Market in the New European Scenario*, in *Intertax* 2/2007, pp. 75-81
28. *L'elusione fiscale come abuso del diritto: certezza giuridica oltre le imprecisioni terminologiche della Corte di Giustizia Europea in tema di IVA*, in *Rivista di diritto tributario*, 2007/1, IV, pp. 17-26
29. *Italy*, in Brokelind, C. (ed.), *Towards a Homogeneous EC Direct Tax Law*, IBFD Publications, 2007, pp. 325-339
30. *General Report, EU and third countries*, Linde Verlag and Kluwer Law International, 2007, pp. 1-55
31. *Profili fiscali comunitari ed internazionali della riforma fiscale*, in Tesauro, F. (coord.), *Imposta sul reddito delle società (IRES)*, UTET, Turin, 2007, pp. 75-126
32. *Derechos y garantías de los contribuyentes en las haciendas locales: un enfoque europeo*, in Serrano, F. (ed.), *El Estado Actual de los Derechos y de las Garantías de los Contribuyentes en las Haciendas Locales*, Thomson-Civitas, Pamplona, 2007 at 1427-1435
33. *L'elusione fiscale ed il diritto comunitario*, in Uckmar, V. (coord.), *La normativa tributaria nella giurisprudenza delle Corti e nella nuova legislatura*, *Atti del convegno per gli 80 anni di Diritto e Pratica Tributaria (Genova 9-10 febbraio 2007)*, Cedam, Padua, 2007, pp. 91-98
34. *Pending Cases Filed by Italian Courts: The Porto Antico di Genova Cases, The Infringement Procedures on Outbound Flows of Dividends*, in Lang, M., Schuch, J., Staringer, C. (Eds.), *ECJ – Recent Developments in Direct Taxation 2007*, Linde Verlag, Vienna, pp. 113-124<sup>3</sup>

## 2006

35. *Kirchberg 3 October 2006: Three Decisions that Did...Not Change the Future of European Taxes*, in *Intertax* 12/2006, pp. 582-584
36. *Les mesures contre la double imposition économique face au droit communautaire*, in *Liber amicorum Jacques Malherbe*, Brussels, Bruylant, 2006, pp. 895-901

<sup>3</sup> The Italian version of the first chapter of the article has been published in *Diritto e Pratica Tributaria*, 5-2007, II, pp. 951-963, with the title "I casi Porto Antico di Genova (C-427/05; C-149/06) e l'imponibilità dei contributi erogati dai fondi strutturali comunitari"

37. Ein EU-Modell als Lösung für die Koordinierung der DBA zwischen den EU-Mitgliedstaaten, in Cordewener, A., Enchelmeier, S., Schindler, C.P., Meistbegünstigung im Steuerrecht der EU-Staaten, Münchener Schriften zum Internationalen Steuerrecht, Heft 26, Munich, C.H.Beck, 2006, pp. 193-200
38. The Impact of European Law on the Relations with Third Countries, in Intertax 5/2006, pp. 234-244, also translated into French<sup>4</sup>, Polish<sup>5</sup>, Portuguese<sup>6</sup>, Russian<sup>7</sup> and Spanish<sup>8</sup>.
39. Linking up European tax treaties with social security rules, in Lang, M. (ed.), Double Taxation Conventions and Social Security Conventions. Schriftenreihe zum Internationalen Steuerrecht, Linde Verlag, 2006, at 27-35.
40. La imposición de los servicios en los convenios internacionales de doble imposición, in Estudios de derecho internacional tributario – Los convenios de doble imposición, Instituto Colombiano de Derecho Tributario, 2006, Bogotá, pp. 397-411

#### 2005

41. The Italian Case, in Lang, M., Schuch, J., Staringer, K. (eds.), ECJ – Recent Developments in Direct Taxation, Linde Verlag 2005, pp. 397-411
42. Las medidas contra la doble imposición internacional: la experiencia europea y América Latina, in Pistone, P. – Taveira Torres, H. (eds.), Estudios de derecho tributario constitucional e internacional: Homenaje latinoamericano a Victor Uckmar, Depalma, Buenos Aires, 2005, pp. 727-741
43. National treatment for all non-resident EU nationals: looking beyond the D decision, in Intertax, 10/2005, pp. 412-413
44. Sulla qualificazione di diritti ed onorari notarili come tributi ai fini della direttiva fiscale sulla raccolta di capitali, in Rivista di diritto tributario, 7-8/2005, III, 142-150
45. Time for Arbitration in International Taxation, in Intertax, 3/2005, p. 104, also published in Russian<sup>9</sup>
46. Towards European International Tax Law, EC Tax Review 1/2005, pp. 4-9, also published in Russian<sup>10</sup>

#### 2004

47. L'Irap e la giurisprudenza comunitaria in tema di imposizione del valore aggiunto alla vigilia della sentenza della Corte di Giustizia, in Dialoghi di diritto tributario, 2004/12, pp. 1745-1752
48. Coerenza fiscale ed eliminazione della doppia imposizione internazionale dei dividendi, in Dialoghi di diritto tributario, 2004/11, pp. 1545-1548
49. Reports on the 58th Congress of the International Fiscal Association held in Vienna, in Riv. Dir. Trib., IV, 2004/11, pp. 167-192
50. El arbitraje como mecanismo suplementario de resolución de las controversias fiscales internacionales y el informe preliminar OCDE de 29 de julio 2004, i.c.p. in Revista de direito tributario
51. Autotutela tributaria ed estinzione del giudizio con condanna dell'ufficio alle spese tra soccombenza virtuale e pronunce *contra legem*, in Le Corti Salernitane, 3/2004, pp. 786-793
52. La compatibilità con le libertà comunitarie fondamentali delle convenzioni internazionali contro la doppia imposizione con i Paesi terzi, in Rivista di diritto tributario, 6/2004, III, pp. 108-122
53. The Tax Treatment of Foreign Losses: *Ritter, M & S*, and the Way Ahead, in European Taxation, 4-5/2004, pp. 135-142 and 218-233

#### 2003

54. Reports on the 57th Congress of the International Fiscal Association held in

<sup>4</sup> The French version of the article has been published in Revue du droit de l'Union Européenne, n. 4-2006 with the title L'impact du droit européen sur les relations avec les pays tiers en matière de fiscalité directe, pp. 1-24.

<sup>5</sup> A short version of the article in Polish has been published in Prawo i Podatki, 2006. The long version will soon be published in the Quarterly Journal for Tax Law.

<sup>6</sup> The Portuguese version of the article has been published in Revista de direito tributario internacional, Ano I, n. 3 with the title O impacto do Direito Comunitário europeu nas relações com terceiros países em material de tributação direta sobre a renda, pp. 243-273.

<sup>7</sup> The Russian version of the article has been published in Актуальные проблемы налогового и Финансового права, Екатеринбург-Москва-Санкт-Петербург, 2006, pp. 12-41 with the title Влияние европейского права на отношения с третьими странами в сфере прямого налогообложения.

<sup>8</sup> The Spanish version of the article has been published in Argentina in Revista de tributación, Errapar n. 5-2006, and in Peru in Revista del Instituto Peruano de Derecho Tributario, n. 45, 2007, pp. 87-116 with the title El impacto del derecho europeo en las relaciones con terceros países, pp. 29-49.

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