

PROF. DR. PASQUALE PISTONE

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
French (FR)	EXCELLENT	EXCELLENT	EXCELLENT
German (DE)	EXCELLENT	EXCELLENT	EXCELLENT
Spanish (ES)	EXCELLENT	EXCELLENT	EXCELLENT
Portuguese (PT)	EXCELLENT	EXCELLENT	GOOD
Dutch (NL)	GOOD	GOOD	INTERMEDIATE
Russian (RU)	INTERMEDIATE	BASIC	BASIC

The curriculum is structured in 3 parts (1. Studies; 2. Scientific Activity; 3. Oral and Written Dissemination)

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), Graduation 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

- 2017-/2015 -/ 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)
- 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) (Austria); Chair position continues (see above)
- 2005-/ Associate Professor of Tax Law (**tenured full-time position**), University of Salerno - Italy (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
- 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 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, US (EN)
- 2007 *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

- 2016 Grant EUDISCOOP - "*Resolución de las controversias fiscales transnacionales y cooperación administrativa internacional. Rasgos de un arquitectura institucional desde una perspectiva europea*", coordinated by prof. Eva Andrés Aucejo. Project of excellence funded in the framework "Programa Estatal de Fomento de la Investigación Científica y Técnica de Excelencia, Subprograma Estatal de Generación de Conocimiento", convocatoria 2015, modalidad 1: Proyectos de I+D."
- 2014 Grant (EUR 59.170) by the EU for the Research project called "Energy taxation and State aid control: Looking for a better coordination and efficiency (ETSA-CE)"; the team is composed of members from Belgium, Denmark, Germany, Italy, Netherlands, Spain and the US (co-applicant of the project, which is led by Prof. Marta Villar as main applicant) (SP)
- 2014 Professor *honoris causa* at the Ural State Law University (RU)

2014	Honorary Member of the Instituto Brasileiro de Direito Tributario (BR)
2012	Grant (NOK 5M) by the Norwegian Research Council for research activity on Sustainable Tax Governance (Co-applicant of a project of international tax law experts and their team based in Austria, Brazil, Colombia, Norway South Africa, Uganda and Uruguay, led by Prof. Frederik Zimmer as main applicant) (NO)
2012	Honorary Member of MIM - Malta Institute for Management (MT)
2011	Prize for innovative research (<i>Prämium für die innovative Forschung</i>) of the WU Vienna University of Economics and Business (AT)
2010-/	<i>Ad Personam</i> Jean Monnet Chair on European Tax Law and Policy at the WU Vienna University of Economics and Business (AT)
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” (RU)
2008-/	Peer reviewer of scientific research on humanities and social sciences for the European Science Foundation (FR)
2007- 2016	Member of the Junior Chamber (<i>Junge Kurie</i>) of the Austrian Academy of Sciences (AT)
2007	Honorary Member of the Instituto Uruguayo de Estudios Tributarios (UY)
2007	Award for the innovative lecturing activity (<i>Prämium für die innovative Lehre</i>) of the WU Vienna University of Economics and Business (AT)
2007	SFB <i>Spezialforschungsbereich</i> – International Tax Coordination: the EU and Third Countries (grant ca. EUR 1.2 million) (AT)
2005	EURYI Award of the European Science Foundation on “The Impact of European Law on Relations with Third Countries in the Field of Direct Taxation” (grant ca. EUR 640k)
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 COMMITTEES¹

2016	Andreas Kallergis, <i>La compétence fiscale</i> , University Paris I, France (FR)
2016	Francisco Sepulveda, <i>Residence in tax treaties</i> , University of Leiden, Netherlands (EN)
2016	Jérôme Bürgisser, <i>Les incitations fiscales en faveur de l'économie : analyse de conformité de mesures sectorielles à la Constitution fédérale, aux règles de l'Union européenne en matière d'aides d'Etat et aux règles de l'Organisation mondiale du commerce</i> , University of Lausanne Switzerland (FR)
2016	Tatiana Falcao, <i>A Proposition for a Multilateral Carbon Tax Treaty</i> , WU Vienna (EN)
2015	(opponent) - Anna-Maria Hambre, <i>Tax confidentiality</i> , Örebro University, Sweden (EN)
2015*	Catherine Anne Brown, <i>Non-Discrimination and Trade in Services: Should Tax Treaties Play a Broader Role in the Global Trade in Services?</i> , Monash University, Australia (EN)
2015	Eleni Apostolidou, <i>The Introduction of an EU FTT through the Enhanced Cooperation Procedure</i> , University Paris 1 Sorbonne-Panthéon, France (EN)
2015	Ricardo García Antón, <i>La cuestión prejudicial y la fiscalidad directa</i> , European University Institute, Florence, Italy (ES)
2015	Julia Braun, <i>On the Determinants and Effects of Bilateral Tax Treaties</i> , WU Vienna, Austria (EN)
2015	Maarten de Wilde, <i>Taxation of Multinational Enterprises in a Global Market</i> , Erasmus University of Rotterdam, Netherlands (EN)

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

- 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 University of Economics and Business, Austria (DE)
- 2011 Rodolfo Salassa, *La imposición de los derechos de emisión de CO₂*, 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 Price 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)

2016-/	Andrea Mucciariello, <i>The Use of Taxes for Regulatory Purposes and the Protection of the Cultural Heritage</i> , University of Salerno (Italy) (EN)
2015-/	Pedro Guilherme Lindenberg Schoueri, <i>The tax treatment of cross-border research and development activities</i> (provisional title), WU Vienna (Austria) (EN)
2013-/	Alessandro Roncarati, <i>The Impact of Tax Transparency on Business Decisions</i> , WU Vienna (Austria) (EN)
2012/15	Carmel Said Formosa, <i>An Analysis of Financial Transaction Tax as proposed by the European Commissions' Proposal for Enhanced Cooperation COM(2013) 71, An Interdisciplinary Approach</i> , Doctoral Program in International Business Taxation (DIBT), WU Vienna (Austria) (EN)
2012-/	Marina Serrat, <i>La transparencia fiscal global</i> , University of Barcelona (Spain) (ES)
2011-/	Elena Variychuk, <i>Treatment of Immovable Property in International Tax Law</i> , WU Vienna (Austria) (EN)
2011-/	César Alejandro Ruiz Jiménez, <i>The Protection of the Human Right to Property in Tax Matters</i> , Doctorate in International Business Taxation, WU Vienna (Austria) (EN)
2008/13	Rita Szudoczky, <i>Primary and secondary European law in the field of taxation</i> , co-supervisor with Dennis Weber at the UvA University of Amsterdam (Netherlands) (EN)
2008/12	Attilio de Pisapia, <i>Il beneficiario effettivo nel diritto tributario</i> , University of Salerno (Italy) (IT)
2006/10	Maria Cruz Barreiro Carril, <i>Las doble cargas en el derecho tributario europeo</i> , co-supervisor with Ana María Pita Grandal, University of Vigo (Spain) (ES)
2006/10	Menita de Flora, <i>Modalità alternative di gestione del procedimento tributario</i> , co-supervisor with Ana María Pita Grandal, University of Salerno (Italy) / University of Vigo (Spain) – defended on 17.5.2010 (IT/ES)
2005/08	Mario Tenore, obtained <i>cum laude</i> (and 2009 EATLP award) <i>L'imposizione dei dividendi transnazionali in Europa</i> , discussed on 8.1.2008 at the SUN-II University of Naples (Italy) (IT)

2.6 PAST ACTIVITY

2009-2013	Faculty Member of the LL.M. in International Tax Law of the University of Neuchâtel (Switzerland)
2007-2013	Member of the interdisciplinary Special Research Group (SFB) on International Tax Coordination, WU Vienna University of Economics and Business (Austria)
2008-2010	Director of the LL.M. in European and International Tax Law at the University of Salerno (STEI – Scuola Tributaria Europea Internazionale), Salerno (Italy)
2005-2010	EURYI-ESF Professor of International and European Tax Law at the WU Vienna University of Economics and Business (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, Naples, Italy
2001-2004	Assistant of Tax Law at the Suor Orsola Benincasa University of Naples, Italy (Prof. Dr. Franco Fichera)
1999-2011	Faculty Member of the LL.M. in European Tax Law of the European Tax College at KU Leuven and Tilburg University, Belgium
1999-2010	Faculty Member of the LL.M. in International Taxation of the Leiden University, Netherlands
1995-2005	Assistant of Law of Public Finance at the Federico II University of Naples, Italy (Prof. Dr. Andrea Amatucci)
1994-1995	Voluntary assistant of International Tax Law at the University of Hamburg, Germany (Prof. Dr. Albert J. Rädler)

3. ORAL DISSEMINATION (AT INTERNATIONAL LEVEL)

3.1 LECTURES

In addition to the visiting professorships and faculty memberships, since 1991, Prof. Pasquale Pistone has been intensively lecturing at various universities and scientific institutions, including:

Asia

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

Europe

Czech Republic	Mendel University of Brno (EN)
Estonia	Ministry of Finance (EN)
Italy	University of Bari; University of Bologna; FU/UL Bolzano/Bozen; University of Brescia; European University Institute, University of Florence; University of Lecce; Bocconi University of Milan; Catholic University, Milan; Federico II University of Naples; Parthenope University of Naples; Suor Orsola Benincasa University of Naples; SUN-II University of Naples; University of Palermo; La Sapienza University of Rome; Tor Vergata University of Rome; University of Trento; Venice International University (EN/IT)
Luxembourg	University of Luxembourg (EN)
Netherlands	ITA/IBFD, University of Amsterdam (UvA), University of Maastricht (EN)
Norway	University of Oslo (EN)
Poland	University of Łódź (EN)
Portugal	University of Lisbon, Instituto Superior de Gestão , Lisbon (PT)
Spain	IEF, UB University of Barcelona, University of Santiago de Compostela, University of Valencia (ES)
Sweden	Stockholm School of Economics and University of Uppsala (EN)
Switzerland	University of Lausanne and HEC; MAS University of Lausanne, Lausanne (EN)

Africa

South Africa	University of Cape Town, Cape Town (EN)
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North America

Canada	Mc Gill University of Montréal (FR/EN)
US	New York University; University of Connecticut (EN)

South America

Argentina	Austral University; UBA University of Buenos Aires (ES)
Bolivia	Universidad Autónoma Gabriel René Moreno, Santa Cruz (ES)
Brazil	University of Salvador de Bahia, Universidade Presbiteriana Mackenzie, University of São Paulo (PT)
Colombia	Universidad del Rosario of Bogotá (ES), ICDT (ES)
Mexico	ITAM (ES)
Uruguay	Universidad de la República of Montevideo (ES)

3.2 CONFERENCES AND SEMINARS

Since 1991, Prof. Dr Pasquale Pistone has reported at numerous international tax seminars and conferences, including:

i. European Association of Tax Law Professors (EN)

3.6.2016	Abuse and Aggressive Tax Planning in EU Law – Munich (Germany), 2016 Congress
30.5.2015	Peer-Review in Tax Law – Academic Topic, Milan (Italy), 2015 Congress
3.6.2011	The Burden of Proof in European Tax Law, Uppsala (Sweden), 2011 Congress
27.5.2010	Retroactivity in tax law and the ECJ judgments, Leuven (Belgium), 2010 Congress
3.6.2009	Separation of powers; Mutual assistance and information exchange; Peer-Reviewing in Tax Journals in Europe: the Case of Intertax (with Ana Paula Dourado), Santiago de Compostela (Spain), 2009 Congress
8.6.2007	European Tax Law: Quo Vadis?, Helsinki (Finland), 2007 Congress
12-14.6.2003	The Notion of Income from Capital, Cologne (Germany), 2003 Congress

ii. International Fiscal Association – IFA (EN)

Worldwide Meetings

2016	Madrid Congress – Chairman of the panel “Seminar IFA-EU: ATAD and the application of the prohibition of State aids in tax matters”
2015	Basel Congress – Co-General Reporter of the Main Topic “The Practical Protection of Taxpayers’ Rights”
2014	Mumbai Congress – Chairman of the panel IFA-EU on 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 - Seminar “The Use of Foreign Court Decisions in the Interpretation of Tax Treaties”
2006	Amsterdam Congress - Breakout Session 2B “The Attribution of Profits to Permanent Establishments: EC Law and Non-discrimination Issues”
2000	Munich Congress - Seminar on “Currency Exchange Gains and Losses”

David Tillinghast Special Conferences

2013	Sao Paulo Conference on “International Tax Principles in BRICS and OECD Countries: Convergences and Divergences”. Report on “Tax Avoidance, Tax Evasion, Transparency and Exchange of Information”
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Regional Meetings

2016	IFA Asia-Pacific, held in Seoul (South Korea)
2016	Italy-US, held in Barcelona (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

2016	IFA Mexico (Mexico city) - <i>ATAD y el futuro de la Planeación fiscal de BEPS y los riesgos de las empresas</i> (27.10.2016)
2016	IFA Italy (Milan)- <i>Tax rulings e aiuti di Stato</i> (20.6.2016)
2016	IFA Liechtenstein (Vaduz) – <i>Fachsymposium zum Thema BEPS</i> (21.1.2016)
2015	IFA Portuguese branch (Lisbon) - <i>Reformas Fiscais nos próximos 50 anos</i> (23.10.2015)

- 2014 IFA Belgian branch (Brussels) - Adding Values in a changing international tax environment (18.6.2014)
- 2014 IFA Italian branch (Rome)- Le misure fiscali ed il semestre italiano di presidenza dell'Unione Europea (19.5.2014)
- 2013 IFA Russian branch (Moscow) - Beneficial ownership in international taxation (4.6.2013)
- 2010 IFA Australian branch (Melbourne) - Selected Issues on Arbitration in Tax Treaties (8.2.2010)
- 2004 IFA Belgian branch (Brussels) - Selected Issues of EC Tax Law
- 1996 IFA Italian branch (Rome) - Interposition of persons and tax avoidance

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

- 2016 XXIX Jornadas Latinoamericanas de Derecho Tributario, Santa Cruz de la Sierra (Bolivia)
 - General reporter on Main Topic “*Problemáticas actuales y nuevas fronteras de los medios de impugnación nacionales e internacionales*” (8.11.2016)
 - Member of Panel at Seminar on “*Carta de los derechos fundamentales de los contribuyentes*”
- 2015 XXVIII Jornadas Latinoamericanas de Derecho Tributario, Mexico D.F. (Mexico) – Chairman of the panel “*BEPS y el Modelo de Convenio del ILADT*” (12.11.2015)
- 2014 XXVII Jornadas Latinoamericanas de Derecho Tributario, Lima (Peru) - Chairman of the panel “*La responsabilidad tributaria*” (1.09.2014) and Speaker on the panel “*Modelo Bilateral de convenio para Evitar Doble Imposición ILADT*” (4.09.2014)
- 2012 XXVI Jornadas Santiago de Compostela (Spain) - Panel Member of the Seminar on the Latin American Model Tax Convention (3.9.2012)
- 2010 XXV Jornadas Cartagena de Indias (Colombia) - Report at Seminar for the Presentation of the Latin American Model Tax Convention (15.2.2010)
- 2008 XXIV Jornadas Isla Margarita (Venezuela) - General Reporter on “*Los principios constitucionales ante las nuevas formas de imposición sobre la renta*” (19-24.10.2008)
- 2006 XXIII Jornadas Córdoba (Argentina) - Report at Seminar “*La interpretación y aplicación de los convenios internacionales de doble imposición*” (26.10.2006)
- 2004 XXII Jornadas Quito - Italian National Reporter on *El arbitraje fiscal internacional*. President of the Commission drafting the Recommendations on Main Topic “*El IVA en las relaciones internacionales*” (Ecuador)
- 2002 XXI Jornadas, Topic “*Aspectos Impositivos de Las Empresas de Transporte Aéreo y Marítimo*”, Genoa (Italy)
- 2000 XX Jornadas, Topic “*Derechos Humanos Y Tributación*”, Salvador de Bahia (Brazil)
- 1998 XIX Jornadas - Report on Main Topic “*Criminal Tax Sanctions*” Lisbon (Portugal)
- 1996 XVIII Jornadas, Topic “*Facultades de la Administración En Materia de Determinación Tributaria*” Montevideo (Uruguay)
- 1995 XVII Jornadas, Topic “*Sujeción Pasiva y Responsables Tributarios*”, Cartagena de Indias (Colombia)
- 1993 XVI Jornadas, Lima - Report on Seminar: “*Los delitos tributarios*” (Peru)

iv. European institutions

European Commission

- Member of the drafting committee of the Expert Group on Cross-Border Tax Obstacles of Individuals in the European Union, 2015 (EN)
- 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 (EN)
- Report on “Tax Treaties and the Internal Market”, Fiscalis Seminar on Tax Treaties and EC Law, Malta, 4-7.10.2006 (EN)
- 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 (EN)

- Report on the “EC Model Tax Convention” at the Workshop on tax treaties and EC law – Brussels (Belgium) 5.7.2005 (EN)

European Court of Justice

- (Sole speaker of the) Seminar on “*Problemi del linguaggio giuridico nei rapporti tra diritto tributario e diritto dell’Unione Europea*”, European Court of Justice, Luxembourg. 1st edition: 14.-15.1.2010 (IT); 2nd edition 19.10.2011 (IT)

v. OECD – Organization for Economic Cooperation and Development

- 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)

vi. UN - United Nations

- 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)

vii. WU – Vienna University of Economics and Business

Prof. Dr Pasquale Pistone generally attends all international tax conferences held at WU, usually chairing sessions and in some cases acting as reporter, panel member, or discussant. See, in particular:

- 18.10.2016 Recent trends in CJEU case law at the Conference “Recent and Pending Direct Cases at the European Court of Justice”, Vienna University of Economics and Business, Vienna (Austria)
- 2.7.2016 Improving Tax Compliance in a Globalized World, Rust (Austria)
- 17.06.2016 “Mutual Assistance: Exchange of information and Collection of Taxes”, 23rd annual Viennese Symposium on International Tax Law on “The UN Model Convention and its Relevance for the Global Tax Treaty Network”, WU Vienna, Vienna (Austria)
- 14-15.12.2015 Chair of several sessions at the Conference “Court of Justice of the European Union: Recent VAT Case Law”, Vienna University of Economics and Business, Vienna (Austria)
- 20-21.11.2015 Chair of several sessions at the Conference “Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation”, Vienna University of Economics and Business, Vienna, (Austria)
- 12.10.2015 Conference on international arbitration in tax matters, WU Vienna (Austria)
- 2-4.7.2015 Impact of Bilateral Investment Treaties on Taxation, Rust (Austria)
- 19.06.2015 22nd annual Viennese Symposium on International Tax Law, “Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention”
- 11-13.06.2015 Chair of several sessions at Tax Treaty Case Law around the Globe, Vienna (Austria)
- 2.7.2014 The OECD Model Convention and its Update 2014, 21st Viennese Symposium on International Tax Law, Vienna (Austria)
- 11.12.2013 The development of multilateral instruments in the OECD, EU and other regional groupings, EUI-WU 3rd Executive Tax Seminar, Vienna (Austria)
- 14.6.2013 Habitually exercising the authority to conclude contracts according to Art 5 par 5 OECD Model Convention, 20th Vienna International Tax Symposium, Vienna (Austria)
- 24.5.2013 The Italian case. Tax treaty case law conference, WU, Vienna (Austria)
- 22.6.2012 Dienstnehmereinkünfte in den österreichischen DBA (Art 15,16,18,19 und 20 OECD-MA) (co-reporter Marion Scheuer), 19th Wiener Symposium zum Internationalen Steuerrecht, Vienna (Austria)

- 18-19.5.2012 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, at Beneficial ownership, Vienna (Austria)
- 1-2.3.2012 On abuse and fraud in VAT: setting the appropriate boundaries for GAARs in the EU VAT system, at Improving VAT/GST - Designing a simple and fraud-proof tax system, Vienna (Austria)
- 30-31.1.2012 The limits to interest deductibility: an ad hoc anti-abuse rule within the proposal for a CCCTB Directive, at CCCTB and third countries
- 11-12.11.2011 Italian National Report, ECJ Pending Direct Tax Cases
- 20.5.2011 Italian case law on tax treaties
- 12-13.11.2010 The Italian Pending Tax Cases, 6th ECJ Pending Tax Cases
- 9-10.7.2010 General Report at The Impact of the OECD and UN Models Conventions on Bilateral Tax Treaties, Rust (Austria)
- 18.6.2010 Die Möglichkeiten der Verweigerung des Informationsaustausches nach Art 26 OECD-MA, Co-speaker with Martina Gruber, Vienna (Austria)
- 14.5.2010 Developing a New Approach to Taxation in Relations with Developing Countries: Thoughts on Selected Legal and Economic Issues, discussant of prof. Ilan Benshalom (Northwestern University), Seminar of the Spezialforschungsbereich on International Tax Coordination, Vienna (Austria)
- 18-20.3.2010 Tax Treaties and Developing Countries, at “Tax Treaties from a Legal and Economic Perspective”, Vienna (Austria)
- 13-14.11.2009 Italian National Report, ECJ Pending Direct Tax Cases, Vienna (Austria)
- 26-27.3.2009 Using soft law to counter international double (non-)taxation in VAT/GST
- 26-27.9.2008 Italian National Report, ECJ Pending Direct Tax Cases, Vienna (Austria)
- 22-23.2.2008 Outbound dividends and Fat Cap under the proposed CCCTB system
- 9-10.11.2007 Article 19 OECD Model Tax Convention, at the Conference on the Future of Allocation Rules in the OECD Model Tax Convention, Vienna (Austria)
- 8-12.7.2007 Recent ECJ Decisions in Direct Taxation and their Practical Impact, in Recent Developments in Tax Treaty Practice, Rust (Austria)
- 15-17.2.2007 Italian National Report, ECJ Pending Direct Tax Cases, Vienna (Austria)
- 13-14.10.2006 General Reporter at the Conference EU and Third Countries, Vienna (Austria)
- 9-14.7.2006 Recent ECJ Decisions in Direct Taxation and their Practical Impact’ in Recent Developments in Tax Treaty Practice, Rust (Austria)
10. 2005 Recent and Pending Direct Tax Cases at the European Court of Justice, Vienna (Austria)
- 09.2001 Settlement of Tax Treaty Disputes: Italian National Reporter, Rust (Austria)

viii.IBFD (International Bureau of Fiscal Documentation)

- 2.12.2016 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 Seminar at 70th IFA Congress, “IBFD Dialogues in International Taxation”, focus on Article 21 of the OECD Model, Abuse and aggressive tax planning in the post-BEPS era and the practical protection of taxpayers’ fundamental rights, IFA Madrid (Spain)
- 23.9.2016 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: “Duets on International Taxation: Global Tax Treaty Analysis”, Amsterdam (Netherlands)
- 18-19.5.2016 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 Duets on International Taxation: Substance and form in civil and common law jurisdictions, Amsterdam (Netherlands)
- 7.9.2015 Host and Scientific coordinator as IBFD Academic Chairman: “Duets on International Taxation: Global Tax Treaty Analysis”, Amsterdam (Netherlands)
- 31.8.2015 Seminar at 69th IFA Congress: Dialogue 1 – Upcoming Issues in the Protection of Fundamental Rights, “IBFD Dialogues in International Taxation”, IFA Basel (Switzerland)
- 21-22.5.2015 Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 26.11.2014 International Tax Developments in Brazil, IBFD Conference, Sao Paulo (Brazil)
- 13.10.2014 GTTC Launch seminar at 68th IFA Congress, Mumbai (India)
- 16.9.2014 Host and Scientific coordinator as IBFD Academic Chairman: “Duets on International Taxation: Global Tax Treaty Analysis”, Amsterdam (Netherlands)
- 15.9.2014 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 Doctoral and Postdoctoral Researchers Meetings, Amsterdam (Netherlands)
- 12.6.2013 Aggressive tax planning: the new frontiers of tax avoidance, IBFD 75th anniversary Conference, Amsterdam (Netherlands)
- 30.5.2012 Lecture at the Course on Early Career Researchers, IBFD Amsterdam, Amsterdam (Netherlands)

ix. Other conferences (Per Annum backwards, 2016-2005)

Europe

126. 27.10.2016 Presentation on “The EU Anti-Tax Avoidance Package: Impact on Switzerland”, via Skype, Conference on “The Post-BEPS World”, University of Lausanne, Lausanne (Switzerland)
125. 15.10.2016 Report on “*I limiti esterni alla sovranità tributaria statale nell’era del diritto globale*”, presented at the Congress “*Per un Nuovo Ordinamento Tributario*”, on the occasion of the XC anniversary of the journal “Diritto e Pratica Tributaria”, Genoa (Italy)
124. 20.9.2016 Presentation “EU Expert Report on free movement of workers” for workers at the Italian Trade Union, Rome (Italy)
123. 15.9.2016 Presentation “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), Örebro (Sweden)
122. 10.9.2016 On the Establishment and Possible Functions of a Direct Tax Committee, GREIT Conference “European Tax Integration: Law, Policy and Politics”, Ischia (Italy)
121. 27.6.2016 General Overview of the DeSTaT project and Closing remarks and prospective developments at the DeSTaT conference “A Sustainable Path for Tax Transparency in Developing Countries”, University of Oslo, Oslo (Norway)
120. 22.6.2016 Session 3: Switch-over clauses and tax competition, GREIT Summer Course “Tax Competition in the Post-BEPS Era”, Lisbon (Portugal)
119. 13.6.2016 Tax incentives on the energy sector: general tax incentives or selective measures?, International Conference “State Aids, Taxation and the Energy Sector: Looking for a better coordination and efficiency”, CEU San Pablo University, Madrid (Spain)
118. 1.6.2016 The Challenges of Tax Transparency for Developing Countries and the Effective Protection of Taxpayers’ Rights, University of Zürich, Zurich (Switzerland)
117. 20.5.2016 Chair Session 2 “Permanent Establishment” at the Conference “Tax Treaty Case Law Around the Globe 2016”, Tilburg University (Netherlands)
116. 17.5.2016 *Obstacles fiscaux transfrontaliers à la circulation des citoyens dans l’Union européenne: cas pratiques et voies de solution*, University of Liège (Belgium)

115. 28.10.2016 International Tax Policy Issues and STZs, at the conference “Tax Free Zones and International Repercussions of the Implementation of the BEPS Project”, University of Vigo, Vigo (Spain)
114. 27-29.4. 2016 A topical introduction to the Goals of the Research Group, International Seminar "Tax Free Zones and International Repercussions of the Implementation of the BEPS Project", IBFD and University of Vigo, Vigo (Spain)
113. 26.4.2016 Legal protection/ Safeguards of the taxpayers: How BEPS has affected the legal protection of taxpayer rights?, EY EMEIA Tax controversy conference “Tax risk and controversy: opportunities and challenges across borders”, EY, Paris (France)
112. 15.4.2016 Implementation of BEPS in the EU, MIM 10th International Tax Conference, St. Julian (Malta)
111. 13.4.2016 Presentation on “*Doppelbesteuerungsabkommen: ein Überblick über aktuelle Entwicklungen, Problemfelder und Lösungsansätze*”, Austrian Parliament, Vienna (Austria)
110. 11.4.2016 Active participation in the discussion of the Opinion Statement of the ECJ Task Force of the Confédération Fiscale Européenne, CIOT, London (United Kingdom)
109. 23.3.2016 Best practices and minimum standards: a global framework for the effective protection of taxpayers’ rights, 5th International Tax Conference organised by IBFD and the Financial University of Moscow, Moscow (Russia)
108. 11.3.2016 Cross-Border Tax Obstacles for Individuals within the European Union, at the Conference in Honour of Frans Vanistendael, KU Leuven (Belgium)
107. 28.1.2016 Presentation: “*El concepto de abuso en el Derecho la UE: BEPS y su impacto*” at 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)
106. 20.1.2016 Presentation: “Does BEPS imply Capital Export Neutrality?” at Conference “BEPS: the Outcome. Impact for EU and Swiss Tax Policy”, University of Lausanne, Lausanne (Switzerland)
105. 14.1.2016 Presentation: “The EU and BEPS – Qua Vadis?” at Conference “EU Tax Policy in the 21st Century”, University of Luxembourg (Luxembourg)
104. 31.10.2015 Discussant at Conference “A Global Analysis of Tax Treaty Disputes”, Italy Chapter, London School of Economics Conference, London (UK)
103. 23.10.2015 Speech on “*Reformas Fiscais nos próximos 50 anos*”, Jornadas do 50^o Aniversário da AFP, Associação Fiscal Portuguesa, Lisbon (Portugal)
102. 22.10.2015 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)
101. 5-6.10.2015 Speech on Merger Taxation in CJEU Case Law, Conference “Corporate Acquisitions and Access to Entrepreneurial Financing in the Post-Accession Period”, Opatija (Croatia)
100. 1-2.10.2015 Discussant Conference “VAT and Financial Supplies”, Prato Campus of Monash University (Italy)
99. 27.8.2015 Jubilee 100 Years ESTV Switzerland - Steuern: Anspruch und Wirklichkeit, *EU-Recht, das BEPS-Projekt und der globale Rahmen für einen transparenten Steuerwettbewerb*, Bern (Switzerland)
98. 2.7.2015 Conference “Pay your taxes where you add the value”, Summary on the key bottlenecks for developing countries, Ministry of Foreign Affairs, The Hague (Netherlands)
97. 22.6.2015 Reports: i) OECD Agenda on BEPS and Output, ii) The Case of Harmful Tax Competition, iii) Final Debate and Conclusions (with Ana Paula Dourado) at the 7th GREIT Summer Course “Tax Evasion, Tax Avoidance and Aggressive Tax Planning”, Lisbon (Portugal)
96. 4.6.2015 Moderator of the event “*Fiscalità e sviluppo sostenibile in una prospettiva multilivello. Un'analisi comparata Italia-Spagna*”, Università degli Studi Suor Orsola Benincasa, Napoli (Italy)
95. 6.3.2015 *Dialogues on Global Fiscal Transparency and the Effective Protection of Taxpayers’ Rights* (with Philip Baker) at the “9th International Taxation Conference” on the topic Taxpayers Rights in a Changing International Landscape (Malta)
94. 27.2.2015 8th Prof. em. Frans Vanistendael lecture: “Transfer Pricing: Challenges for Business and

- Governments”; Closing lecture “Selected transfer pricing issues from an European tax law perspective”, KU Leuven (Belgium)
93. 29.1-30.2015 Reflections on “Environment and Taxation: Models of States’ intervention and Tax Treatment of the Energy Sector” at the conference co-organized by CEU San Pablo University and IBFD “Energy Taxation, Environmental Protection and State Aids: Tracing the path from divergence to convergence”, Madrid (Spain)
92. 8.12.2014 BEPS Conference, Member of the panel Preferential Regimes and Harmful Tax Competition (OECD/EU Perspectives) and Presentation “BEPS And EU Fundamental Freedoms, Lausanne (Switzerland)
91. 5.12.2014 The 7th CFE European Conference on Tax Advisers’ Professional Affairs with the title “Tax Transparency – How to make it work?”, Speaker at the session “Disclosure of tax avoidance schemes - how to design it well?”, Paris (France)
90. 24.11.2014 Presentation with the title *EU Direct Tax Law* at the Conference “Immovable property under domestic Law, EU Law and Tax Treaties”, Milan (Italy)
89. 29.9.2014 Discussant at the Tax System Complexity Symposium, “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, Monash University, Prato (Italy)
88. 21.09.2014 Member of Panel “Innovation and Policy” at KPMG Global Tax Event, Barcelona (Spain)
87. 19.9.2014 Principles and procedures relied on to identify and reduce harmful tax practices, 9th GREIT Conference “International Tax Law and New Challenges by Constitutional and Legal Pluralism”, University of Münster (Germany)
86. 3.7.2014 Speech at IOTA conference, “How to engage taxpayers and influence compliance behavior”, Belgrade (Serbia)
85. 16.6.2014 The Compatibility of Incentives with a Legal Framework of Transparent Tax Competition, GREIT Summer Course on Tax Good Governance and the BEPS Action Plan, Lisbon, Portugal
84. 12.6.2014 IFA Switzerland, ECJ Case Law on Direct Taxes and Its Repercussions on Switzerland (in German), Zurich (Switzerland)
83. 7.3.2014 Limitation of base erosion through interest deductions and hybrid mismatch arrangements, Conference “Base Erosion and Profit Shifting”, Institute of Tax Law of KU Leuven (Belgium)
82. 26.2.2014 Diritti umani e potestà extraterritoriale, University of Palermo (Italy)
81. 21.2.2014 “Le competenze in materia fiscale dell’Unione europea”, SUPSI University of Lugano (Switzerland)
80. 17.2.-18.2.2014 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 Free Movement of Capital and Third Countries – FII Group Litigation, at the Conference “Landmark decisions in direct tax jurisprudence”, University of Luxembourg, Luxembourg
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 Taxation and Human Rights (with Philip Baker), University of Liège, Liège (Belgium)
76. 5.11.2013 Aktuelle Entwicklungen zum Handelsbox und Körperschaftsteuerreform in der Schweiz, Internationale Steuerkonferenz, University of St. Gallen, St. Gallen (Switzerland)
75. 31.10.2013 Future challenges in the field of environmental taxation: how to deal with the multiple layers of taxation (with Marta Villar), at State Aids, Taxation and Sustainable Growth Beyond 2020, University of Aarhus, Aarhus (Denmark)
74. 25.10.2013 Valori costituzionali, valori europee e vincoli finanziari, presented at the International Tax 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 Soft law in European Union tax law, presented at the Jubilee Conference for the 15th 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 The implications of soft law for the development of global tax law, with special emphasis for relations involving developing countries, presented at the Jubilee Conference for the Centennial from the Foundation of the School of Law on “Portugal, Europe and the Globalisation of Law, University of Lisbon (Portugal)
71. 20.9.2013 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 Human rights, European Union law and taxation, Principles of law: Function, status and impact in EU tax law, 8th GREIT conference, University of Lund (Sweden)
69. 11.6.2013 *Ein Handelsbox für die Schweiz*, Universität Luzern, Zug (Switzerland)
68. 3.6.2013 Beneficial ownership in international taxation and trusts, GREIT Summer Course, University of Lisbon, Lisbon (Portugal)
67. 29.5.2013 *Recentes desenvolvimentos no direito tributario europeu - imposto sobre transaccoes financeiras e novidades em tema de Good tax governance e Aggressive tax planning*, Instituto Superior de Gestão, Lisbon (Portugal)
66. 21.5.2013 Connecting Factors, Territoriality and Enhanced Cooperation: Selected Issues in Research seminar on the Financial Transaction Tax, Mendel University, Brno (Czech Republic)
65. 7.5.2013 *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 Recent trends and changes in the international or European tax arena, 5th MIM International Tax Meeting, Malta (Malta)
63. 12.11.2012 Exchange of Information and Rubik Agreements: the Perspective of an EU Academic, 5th Swiss International Tax Symposium, University of Lausanne (Switzerland)
62. 2.11.2012 From Mutual Agreement Procedures to Arbitration in Tax Treaties: Reconciling Taxpayers' Protection with the Interest to Collect Taxes, 3rd Turkish International Tax Conference “Mutual agreement procedures”, at Köç University of Istanbul (Turkey)
61. 24.9.2012 Tax mobility of companies in Europe, Prato Campus, Monash University (Italy)
60. 10-11.9.2012 *La base imponible común consolidada y las normas antiabuso*, University of Vigo (Spain)
59. 29.6.2012 *L'abuso del diritto nella giurisprudenza tributaria della Corte di Giustizia dell'Unione Europea*, at Abuso del diritto, University of Macerata, Macerata (Italy)
58. 15.6.2012 Report on the Recent Italian Case Law at the 3rd International Tax Conference on Tax Treaty Case Law, University of Tilburg, Tilburg (Netherlands)
57. 4.6.2012 Lecture on European Tax Law at the GREIT Summer Course of the University of Lisbon, Lisbon (Portugal)
56. 24.5.2012 Report on Taxation and Financial Crisis, University of Athens, Athens (Greece)
55. 11.5.2012 Report at Spring in Naples on abuse, Naples (Italy)
54. 7-8.5.2012 European Tax Law - fundamental freedoms, University of Neuchâtel (Switzerland)
53. 2-5.5.2012 Host organizer and various reports at EUI Seminar on developing countries, Florence (Italy)
52. 19.4.2012 Report at IDEFF Seminar on Portuguese Tax Treaty Policy, Lisbon (Portugal)
51. 19.4.2012 Report on taxation and human rights at conference organized by University of Lusiada, Lisbon (Portugal)
50. 13.4.2012 Report at UvA conference on the future of European Union tax law, Amsterdam (Netherlands)
49. 16.3.2012 Report on Selected International Tax Issues, 6th International Tax Conference, MIM Malta)
48. 3.2.2012 *L'applicazione delle libertà fondamentali e del divieto di aiuti di Stato in materia fiscale*, University of Milan (Italy)
47. 26.1.2012 Selected Tax Issues on the Deduction of Cross-border Losses in European Tax Law, Tax

- Executives EMEA Meeting, Madrid (Spain)
46. 16.12.2011 Selected Issues of European Tax Law – Lusitana University of Lisbon (Portugal)
45. 3.11.2011 Ad hoc anti-tax avoidance rules, 2nd International Tax Conference, Koç University of Istanbul (Turkey)
44. 30.9.2011 *La tassazione dei dividendi intrasocietari nel diritto interno, internazionale e dell'Unione Europea*, Conference for the 20th 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 Report at the CCCTB Conference of the University of Amsterdam (Netherlands)
42. 3.7.2011 Recent highlights from the Direct Tax Case Law of the European Court of Justice, Final conference of the 4th Summer School on European International Tax Law of the University of Palermo (Italy)
41. 29-30.6.2011 Geographical boundaries of tax jurisdiction, exclusive allocation of taxing powers in tax treaties and good tax governance, at Taxation and Developing Countries, University of Lisbon (Portugal)
40. 24-25.6.2011 Selected Cross-border Issues of Tax Mobility of Workers in Europe, 6th GREIT conference Tax Mobility in Europe, University of Lisbon (Portugal)
39. 13.5.2011 *Il federalismo fiscale e la fiscalità di sviluppo nel diritto dell'Unione Europea*, Spring in Naples, II University of Naples (Italy)
38. 6.5.2011 *La giurisprudenza della Corte Europea dei diritti dell'uomo: controlli e verifiche fiscali*, Universities of Chieti-Pescara (Italy)
37. 27.1.2011 State aids and the taxing of foreign source income, University of Aarhus (Denmark)
36. 1.12.2010 Retroactivity in Tax Law: selected issues from a comparative perspective, 1st International Tax Conference, Koç University of Istanbul (Turkey)
35. 25.10.2010 Recent case law from the European Court of Justice, 4th Swiss International Tax Law Conference, Neuchâtel (Switzerland)
34. 16-17.9.2010 Co-general reporter (with G. Kofler and M. Maduro) 5th GREIT Conference, Taxation and Human Rights in Europe and the World, European University Institute, Florence (Italy)
33. 15.6.2010 *L'échange de renseignements en matière fiscale: remarques de droit comparé*, Université Paris 1 Sorbonne-Panthéon, Paris (France)
32. 19.4.2010 Multilateral tax treaties and CCCTB, at the Conference on “The Avoidance of Double Taxation in the European Union”, Université de Luxembourg (Luxembourg)
31. 15-16.4.2010 VAT exemptions and the right to deduction, Oxford University, Oxford (United Kingdom)
30. 8.04.2010 Selected tax issues on the Merger Directive, IDEFF, Universidade de Lisboa, Lisbon (Portugal)
29. 6.04.2010 *A troca de informações: temas actuais na aplicação dos acordos de dupla tributação*, Associação Fiscal Portuguesa, Lisbon (Portugal)
28. 23.3.2010 Exchange of information: from tax havens to cooperative tax jurisdictions, 3rd International Tax Conference, Malta Institute of Management (Malta)
27. 1.12.2009 *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 *Fiscalidad ambiental y derecho internacional*, at *Jornadas de fiscalidad ambiental: tributos y derechos de emisión*, IX Semana de la Ciencia, Universidad San Pablo CEU, Madrid (Spain)
25. 16.11.2009 Abusive Application of Double Taxation Conventions, 3rd Swiss International Tax Law Symposium, University of Neuchâtel (Switzerland)
24. 23.10.2009 *Recenti sviluppi in tema di contrasto ai paradisi fiscali e di scambio di informazioni*, at Associazione Bancaria Italiana, Rome (Italy)
23. 20.10.2009 ECJ Seminar of the Confédération Fiscale Européenne at the Court of Justice of the European Union (Luxembourg)
22. 25-26.9.2009 Traditional and alternative roads to European tax integration, 4th GREIT conference, Amsterdam

- (Netherlands)
21. 8-9.6.2009 Taxation of business income (in Spanish): a Model Tax Convention for Latin America, Universidade de Vigo (Spain)
 20. 29-30.5.2009 Inbound transfer of residence: an analysis from the perspective of indirect taxes (in Italian), Universities of Teramo-Pescara (Italy)
 19. 21.5.2009 Steering tax treaty interpretation towards EC tax law, International Tax Conference, II Edition, MIM (Malta)
 18. 6.5.2009 *As relações fiscais entre a Europa e os países terceiros*, Universidade de Lisboa (Portugal)
 17. 29.1.2009 Coerenza dell’IRES con gli standards internazionali: il diritto comunitario, in IRES e competitività delle imprese italiane all’estero, Milan (Italy)
 16. 3.11.2008 EU aspects of the residence of companies, at Residence of Companies under EU and Tax Treaty Law, Milan (Italy)
 15. 3-4.10.2008 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)
 14. 12-13.6.2008 General Reporter at the 3rd GREIT Conference on Legal Remedies in European Tax Law – Cetara-Salerno (Italy)
 13. 8-10.5.2008 Recent Developments in European Tax Law, Congress for the 10th Anniversary of the Foundation of the Research Centre on International Tax Law at the University of Lodz, Lodz (Poland)
 12. 5.4.2008 *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)
 11. 8-9.2.2008 The Relations between European Law and Tax Treaties, International Tax Conference, MIM (Malta)
 10. 30.11-1.12.2007 Tax liability of Managers in Comparative Tax Law: the Italian Perspective, at conference on Tax Liability of Managers in Europe, University of Athens (Greece)
 9. 26.11.2007 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 Italian Reporter at the Conference on “The Tax Acte Clair”, 2nd GREIT Conference, University of Lisbon, Lisbon (Portugal)
 7. 15.3.2007 *La riforma fiscale per il 2007 e la giurisprudenza della Corte di Giustizia*, Bocconi University, Milan (Italy)
 6. 9-10.2.2007 *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)
 5. 23.11.2006 *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 (Spain)
 4. 16.7.2006 “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 The Effects of the European Court of Justice Rulings on Member States’ Direct Income Tax Law, 1st GREIT Conference, University of Lund, Lund (Sweden)
 2. 8.9.2005 Universidad de Vigo – La normativa común europea en tema de imposición sobre la renta, Vigo (Spain)
 1. 5.9.2005 *Meistbegünstigung im Steuerrecht der EU-Staaten*, Max Planck Institut, Munich (Germany)

Latin America

20. 26.10.2016 Presentation on “*Interpretación y aplicación de los convenios internacionales de*

- doble imposición*”, Mexican Revenue Service (*Servicio de Administración Tributaria*), Mexico City (Mexico)
19. 26.10.2016 Report on “*Los derechos de los contribuyentes en el mundo*”. International Conference “Derecho Tributario y Derechos Humanos en México y en el Mundo”, ITAM University of Mexico City, Mexico City (Mexico)
 18. 26.8.2016 *Planificación fiscal agresiva y elusión fiscal internacional*, presented at the conference of Asociación Iberoamericana de Tribunales de Justicia Fiscal o Administrativa, Mexico City (Mexico)
 17. 16.3.2016 Keynote Speaker on “*BEPS y soberanía tributaria de los países en vías de desarrollo*” and on “*Regímenes fiscales preferenciales: sustancia y forma*” at Seminario de Derecho Tributario Internacional, Universidad de la República, Montevideo, (Uruguay)
 16. 12.2.2016 Keynote Speaker on “*Intercambio de información tributaria*” at “40 Jornadas Colombianas de Derecho Tributario”, Cartagena de Indias (Colombia)
 15. 11.2.2016 Presentation on “*Planeación fiscal agresiva en la era Post BEPS*” at “40 Jornadas Colombianas de Derecho Tributario”, ICDT, Cartagena de Indias (Colombia)
 14. 25.3.2015 Seminar: “Form and Substance of National Tax Sovereignty in the Context of BEPS”. Presentation on the transition to multilateralism in international taxation, DeSTaT annual meeting, Montevideo (Uruguay)
 13. 27.11.2014 Presentation at DeSTaT meeting of Uruguay antenna on From Bilateralism to Multilateralism: The issue of the triangular Exchange of Information and Regional versus Global approaches to multilateralism, Universidad de la República, Montevideo, Montevideo (Uruguay)
 12. 25.11.2014 Presentation at DeSTaT meeting of Brazilian antenna; topic: From Bilateralism to Multilateralism: The issue of the triangular Exchange of Information and Regional versus Global approaches to multilateralism, Sao Paulo (Brazil)
 11. 12-14.2.2014 Panellist session: *Mecanismos de Defensa del Contribuyente en el Nuevo Contexto de Transparencia Fiscal Internacional* and Moderator and panellist *Presentación de Contenidos del Modelo ILADT Bilateral de Convenio para Prevenir la Doble Imposición* at the ICDT conference “38 Jornadas Colombianas de Derecho Tributario” in Cartagena de Indias, Colombia
 10. 13.11.2013 *El modelo ILADT y los CDIs*, 70. Jornadas de la Asociación Venezolana de Derecho Tributario, Caracas (Venezuela)
 9. 7.10.2013 Report on *Derechos procedimentales de los contribuyentes en un mundo globalizado*, at the DeSTaT Seminar on Intercambio Automático de Información y derecho de apelación de los contribuyentes, Universidad de la República, Montevideo (Uruguay)
 8. 2.10.2013 Report at the DeSTaT Seminar on Automatic Exchange of Information, Instituto Brasileiro de Derecho Tributario, Universidad de Sao Paulo, Sao Paulo (Brazil)
 7. 18.5.2013 Seminar “*La protección del derecho de confidencialidad en el derecho tributario internacional*”, Postgraduate course at Instituto Colombiano de Derecho Tributario, Bogotá (Colombia)
 6. 17.5.2013 *Transparencia fiscal y derecho de confidencialidad: una política tributaria internacional sostenible sin vulnerar los derechos de los contribuyentes*, Instituto Colombiano de Derecho Tributario, Bogota (Colombia)
 5. 25-27.4.2012 Reports on the Model Latin American Tax Convention at the International Conference of University of Parana, Curitiba (Brazil)
 4. 24.4.2012 Presentation on Uruguay tax treaties, Universidad de la República Oriental del Uruguay, Montevideo (Uruguay)
 3. 11-12.5.2009 *Jornadas internacionales sobre doble tributación*, Universidad de la República Oriental del Uruguay, Montevideo (Uruguay)
 2. 18.9.2003 *Fisco e Comercio internacional*, Buenos Aires (Argentina)
 1. 30.11.2001 *El régimen fiscal de los malos créditos*, XXXI Jornadas Tributarias Argentinas, Mar del Plata (Argentina)

North America

5. 28.10.2016 Report on the Trans-Atlantic Tax Forum (TTF): “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 Presentation “Solutions to Tax Havens in Europe and the US”, Harvard Law School, Boston (United States)
3. 21.10.2016 Report on “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 (United States)
2. 24.6.2016 The effective protection of taxpayers’ rights in cross-border situations”, III edition of the International Taxation Summer Course, Harvard University and University Rey Juan Carlos, Cambridge (United States)
1. 14.8.2008 Some Comments on the ECJ and Direct Taxation - The EC Tax Policy Conference, New York University (United States)

Asia

19. 9.6.2016 Presentations and reports: “The Crisis of WTO Law and Alternative Mechanisms for the Support of Sustainable Economic Development and Settlement of Economic Disputes in the Modern World”, “Эффективная и однородная реализация проекта BEPS в мире” and “Coordination of Research Projects and Academic Meetings of BRICS Legal Experts” at the 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, Yekaterinburg (Russian Federation)
18. 12.5.2016 Substance over Form, Asia-Pacific Regional Tax Conference 2016, Seoul (Republic of Korea)
17. 9.5.2016 “Entitlement to Tax Treaty Benefits” and “International tax justice in allocation of taxing power to the developing countries”, 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 Speaker at the plenary Session: The G20 Agenda: Base Erosion and Profit Shifting, organized by Foundation for International Taxation, Jubilee Conference 1995-2015, Mumbai (India)
15. 18-19.6.2015 Member of presidium of the plenary session of the 9th Eurasian Juridical Congress, Yekaterinburg, Russia, Report on BRICS States: the establishment of international legal mechanisms of coordination;
At the following expert group sessions he made further presentations or acted as discussant: Session 1, Discussion on the results of a research project on the comparison of international tax systems regulation of trade and investment in the countries of BRICS; Session 2, Presentation on the topic “Major trends in the practice of levying indirect taxes in cross-border situations: European Union Approach”; Session 4: International tax and legal regulation of cross-border tax in the BRICS countries - Dispute Resolution and Mediation, Presentation on the topic “Prospects for improving the system of tax dispute resolution in the BRICS countries” (Russian Federation)
14. 14-15.5.2015 Report on the results of a research project on the comparison of international tax systems regulation of trade and investment in the countries of BRICS. Discussant and member of presidium of the technical seminar in preparation of the 9th Eurasian Juridical Congress (Russian Federation)
13. 22.4.2015 Report on Tax Incentives and the BEPS, held at the Seminar on Free Trade Zones and the International Taxation of Global Business in the post-BEPS era, Fudan University, Shanghai (China)
12. 21.4.2015 Report on A New PE Nexus for the Digital Economy and Discussant on the session: The

international taxation of digital services; Presentation “A new PE nexus for the digital economy and the role of withholding taxes”, Seminar on the Digital Economy, the BRICS and the BEPS project, Xiamen University (China)

11. 18.4.2015 Lecture on "Location savings, Transfer Pricing, Digital Economy and BEPS" at Seminar “Cutting Edge Issues of International taxation”, Renmin University, Beijing (China)
10. 5/6.6.2014 BRICS and BEPS in international taxation - VIII Eurasian Legal Conference - Expert Group Session, Ural State Law University, Yekaterinburg (Russian Federation)
9. 13.5.2014 IBFD's 6th Tax Lecture Series - Impact of BEPS on developing countries and recent developments of Chinese tax anti-avoidance, Beijing (China)
8. 7.6.2013 International Tax Policy of BRICS countries, 7th Eurasian Conference of Academic Legal Experts, Yekaterinburg (Russian Federation)
7. 6.6.2013 Russian tax law and WTO, Report at the Plenary Session of the 7th Eurasian Conference of Academic Legal Experts, Yekaterinburg (Russian Federation)
6. 7- 8.6.2012 Report at the Plenary Session of the 6th Eurasian Conference of Academic Legal Experts, Yekaterinburg (Russian Federation)
5. 26-27.5.2011 Interpretation of bi- and multilingual tax treaties, 5th Eurasian Congress of the Russian Association of Legal Experts, Ural State Law University, Yekaterinburg (Russian Federation)
4. 20-21.5.2010 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, 4th Eurasian Congress of the Russian Association of Legal Experts, Ural State Law University, Yekaterinburg (Russian Federation)
3. 22-23.6.2009 Course on tax treaty interpretations, Foundation for International Tax Law, Mumbai (India)
2. 15-17.5.2008 The Hierarchy of the EU-Russia Partnership Agreement among Legal Sources. Its Repercussions in the Field of Direct Taxes, 2nd European-Asian Law Congress on “Legal Integration of the European-Asian Region under Globalization”, Yekaterinburg (Russian Federation)
1. 17-19.5.2007 The Relations between the European Union and Russia in the field of Direct Taxes, 1st European-Asian Law Congress on “Legal Integration of the European-Asian Region under Globalization”, Yekaterinburg (Russian Federation)

Africa

3. 9,11,12.2.2015 Lecture on Tax Treaties, University of Cape Town, South Africa, University of Cape Town (South Africa)
2. 10.2.2015 Seminar: “The role of BRICS in international taxation”; DeSTaT seminar (Transfer Pricing – Year 3 topic), University of Cape Town (South Africa).
1. 14.4.2014 Seminar for Masters in International Tax (UCT) - University of Cape Town (South Africa)

South Pacific

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

3.3 OTHER ACTIVITIES AND TITLES

- 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 (Russia) for the book co-edited with Addy Mazz, Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición

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

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 Prof. 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-/ 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, Brussels (Belgium) Traineeship DG XV – Division: Direct Taxation of Companies

4. WRITTEN DISSEMINATIONS

Co-Editor of 42 books, as well as author of 2 books and 183 articles/notes, written/or translated and published in 10 languages (English, French, German, Italian, Polish, Portuguese, Romanian, Russian, Spanish and Turkish).

4.1 (CO-) EDITORSHIPS OF BOOKS

42. Kemmeren E., Smit, D., Essers, P., Lang, M., Owens, J., Pistone, P., Rust, A., Tax Treaty Case Law around the Globe 2016, IBFD/Linde, forthcoming
41. Pistone P., Villar, M., Energy Taxation, Environmental Protection and State Aids, ISBN: 978-90-8722-372-4, IBFD, June 2016
40. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, C., Raponi, D., CJEU - Recent Developments in Value Added Tax 2015, Linde Verlag August 2016, ISBN: 9783707335323
39. 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, IBFD, July 2016, ISBN: 978-90-8722-359-5
38. Lang, M., Rust, A., Owens, J., Pistone, P., Schuch, J., Staringer, J., Stork, A., Essers, P., Kemmeren, E., Smit, D., Tax Treaty Case Law around the Globe 2015, Series on International Tax Law, Volume 97, Linde Verlag 2016, ISBN: 9783707333817
37. Lang, M., Pistone, P., Rust, A., Schuch, J., Staringer, Base Erosion and Profit Shifting (BEPS), Linde Verlag 2016, ISBN: 9783707333695
36. Lang, M., Pistone, P., Schuch, J., Staringer, Introduction to European Tax Law on Direct Taxation, 4th Edition, Linde Verlag 2015, ISBN: 9783707330830
35. Lang, M., Rust, A., Pistone, P., Schuch, J., Staringer, C., Raponi, D., CJEU – Recent Developments in Value Added Tax 2014, Linde Verlag 2015, ISBN: 9783709406854
34. Brauner, Y., Pistone P., BRICS and the Emergence of International Tax Coordination, IBFD, 2015, ISBN: 978-90-8722-304-5
33. Kemmeren et al., Tax Treaty Case Law around the Globe 2014, IBFD 2014, ISBN: 978-90-8722-298-7
32. Danon, R., Gutmann, D., Oberson, X., Pistone, P. (coords.), Modèle de Convention fiscale OCDE

- concernant le revenu et la fortune, Helbing Lichtenhahn, Basel, 2014, ISBN: 978-3-7190-2852-7
31. Lang, M., Pistone, P., Schuch, J., Staringer, C., ECJ - Recent Developments in Value Added Tax, Linde Verlag, 2014, ISBN 9783707327533
 30. 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
 29. Lang, M., Pistone, P., Schuch, J., Staringer, C., Storck A. (eds.), Beneficial Ownership: Recent Trends, 2013, ISBN: 978-90-8722-200-0
 28. Kristofferson, E., Lang, M., Pistone, P., Schuch, J., Staringer, C., Stork, A. (eds), Tax Secrecy and Tax Transparency: The Relevance of Confidentiality in Tax Law, Frankfurt am Main, 2013, Peter Lang, ISBN 978-3-631-62746-4
 27. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), ECJ – Recent Developments in Direct Taxation 2013, Linde Verlag, 2013, ISBN 978-3-7073-3055-7
 26. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), Corporate Income Taxation in Europe: The Common Corporate Consolidated Tax Base (CCCTB) and Third Countries, E. Elgar, London, 2013, ISBN 978 1 78254 541 5
 25. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), Tax Rules in Non-tax Agreements, IBFD Publications, Amsterdam, 2012, 978-90-8722-147-8
 24. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), Horizontal tax coordination, IBFD Publications, Amsterdam, 2012, ISBN 978-90-8722-155-3
 23. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), The Impact of the UN and OECD Model Conventions on bilateral tax treaties, Cambridge University Press, Cambridge, 2012, ISBN: 9781107019720
 22. Danon, R., Gutmann, D., Oberson, X., Pistone, P. (coords.), Commentaire au Modèle OCDE, Helbing Lichtenhahn, 2011 (Français)
 21. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), ECJ – Recent Developments in Direct Taxation 2011, Linde Verlag, 2012, ISBN: 978-3-7073-2087-9
 20. Lang, M., et. aa., Tax Treaty Case Law from Around the Globe, Linde Verlag, 2011, ISBN: 9783707319354
 19. Antonelli V., D’Alessio R., Pistone P., *Summa fiscale 2011*, Ed. Il Sole 24 Ore, 2011, ISBN: 9788832477368
 18. Antonelli V., D’Alessio R., Pistone P., *Summa Tuir 2011*, Ed. Il Sole 24 Ore, 2011, ISBN: 978 88 324 7737 5

17. Kofler, G., Maduro, M., Pistone, P. (eds.), *Taxation and Human Rights in Europe and the World*, IBFD Publications, 2011, ISBN: 9789087221119
16. Lang, M., Pistone, P., Schuch, J., Staringer, C. (eds.), *ECJ – Recent Developments in Direct Taxation 2010*, Linde Verlag, 2011, ISBN: 9783707318470
15. Lang, M., Pistone, P., Schuch, J., Staringer, C., *Procedural Rules in Tax Law in the Context of European Union and Domestic Law*, Kluwer Law International, 2010, ISBN: 978-9041133762, pp. 752
14. Lang, M., Pistone, P., Schuch, J., Staringer, C., Zagler, M. (eds.), *Tax Treaties: Building Bridges between Law and Economics*, IBFD Publications, 2010, ISBN: 978-90-8722-085-3
13. Antonelli V., D'Alessio R., Pistone P., *Summa Tuir 2010*, Ed. Il Sole 24 Ore, 2010, ISBN: 9788832475029
12. Antonelli V., D'Alessio R., Pistone P., *Summa Fiscale 2010*, Ed. Il Sole 24 Ore, 2010, ISBN: 9788832475005
11. Mazz, A., Pistone, P. (eds.), *Reflexiones en torno a un modelo latinoamericano de convenio de doble imposición*, Fundación de cultura universitaria, Montevideo, 2010, ISBN: 978-9974-2-0744-8, pp. 11-312
10. Lang, M., Pistone, P., Schuch, J., Staringer, C., *ECJ – Recent Developments in Direct Taxation 2009*, Linde Verlag, 2010, ISBN: 978-3-7073-1697-1
9. Pistone, P. (ed.), *Legal Remedies in European TaxLaw*, ISBN: 978-90-8722-065-5, GREIT Seminar Series, IBFD Publications, 2009, xxii-572
8. Antonelli V., D'Alessio R., Pistone P., *Summa Fiscale 2009*, ISBN: 978-88-324-7214-1, Ed. Il Sole 24 Ore, 2009
7. Lang, M., Pistone, P., Schuch, J., Staringer, C., *ECJ – Recent Developments in Direct Taxation 2008*, ISBN: 978-3-7073-1443-4, Linde Verlag, 2008, pp. 1-368
6. Lang, M., Pistone, P., Schuch, J., Staringer, C., *Introduction to European Tax Law: Direct Taxation*, Linde Verlag and Spiramus
 - 3rd edition, 2013, 272, 978-3-7073-2211-8
 - 2nd edition, 2010, 224, ISBN: 978-3-7073-1764-0
 - 1st edition, 2008, 186, ISBN: 978-3-7073-0933-1
5. Lang, M., Pistone, P., Scuch, J., Staringer C., *Source versus Residence. Problems arising from the allocation of taxing rights in tax treaty law and possible alternatives*, ISBN:978-90-411-2763-1, Kluwe Law Internationa, 2008
4. Lang, M., Pistone, P., Schuch, J., Staringer, C., *Common Consolidated Corporate Tax Basis* (ISBN: 978-3-7073-1306-2), Linde Verlag, 2008, pp. 1-1101
3. Lang, M., Pistone, P., Schuch, J., Staringer, C., *EU Tax* (ISBN: 978-3-7073-1322-2), Linde Verlag, 2008, pp. 1-556
2. Lang, M., Pistone, P., *The EU and third countries* (ISBN: 9783707309324 and 9041126651), Linde Verlag and Kluwer Law International, 2007 and 2008, pp. 1-1072
1. Pistone, P., Taveira Tôrres, H. (eds.), *Homenaje latino-americano a Victor Uckmar*, ISBN: 950-569-245-5, Depalma, Buenos Aires, 2005, pp. 1-983

4.2 MONOGRAPHIC BOOKS

2. *The Impact of Community Law on Tax Treaties: Issues and Solutions* (ISBN 9041198601), Eucotax Series n. 4, Kluwer Law International, 2002, pp. XVI-424
1. *Abuso del diritto ed elusione fiscale* (ISBN: 88-13-19598-2), Series “Il diritto tributario”, vol. LXXXV, Cedam, 1995, pp. XIV-360

4.3 ARTICLES AND NOTES

2016

183. *I limiti esterni alla sovranità tributaria statale nell'era del diritto globale*, in Aa.Vv., *Per un nuovo ordinamento tributario*, Cedam, Padua, vol. III, 2016, forthcoming
182. General Report, in Lang, M. et aa., *The relationship between taxation and bilateral investment agreements*, IBFD Publications, 2016, forthcoming
181. Chapter “Exchange of Information and Mutual Assistance in the Collection of Taxes” (with Pedro Schoueri), in Lang/Rust/Schuch/Staringer (eds), *The UN Model Convention and its Relevance for the Global Tax Treaty Network*, forthcoming
180. Chapter *Panorama general de la proteccion de derechos humanos en el ambito tributario* (co-author Philip Baker) in Ruiz Jimenez, C.A. (coord.) *Derecho tributario y derechos humanos*, pp. 36-114, Mexico City, Tirant lo Blanch. ISBN:978-84-9143-347-7
179. General Report: *Problematicas actuales y nuevas fronteras de los medios de impugnacion nacionales e internacionales*, XXIX Jornadas Latinoamericanas de Derecho Tributario (ILADT), Bolivia 2016, vol. II, p. 33-90, ISBN: 978-99974-65-17-7
178. BEPS Action 16: the taxpayers’ right to an effective legal remedy under European law in cross-border situations, (co-author P. Baker) in *EC Tax Review*, Vol. 25 (2016), Issue 5/6, pp.335-345
177. Chapter “International tax coordination through the BEPS project and the exercise of tax sovereignty in the European Union“ in Englisch, J., *International*

- Tax Law: New Challenges to and from Constitutional and Legal Pluralism, IBFD GREIT series, September 2016
176. Chapter “BEPS, Capital Export Neutrality and the Risk of Hidden Tax Protectionism. Selected Remarks from an EU Perspective“ in Robert Danon (ed.) Base Erosion and Profit Shifting (BEPS). Impact for European and international tax policy, Schulthess Verlag, . p. 319-364, August 2016
175. General Report: Trends and Players in Tax Policy, in Lang et al. Trends and Players in Tax Policy, IBFD Publications, p. 3-76, ISBN: 978-90-8722-359-5, July 2016
174. Introduction (with Marta Villar Ezcurra) in Pistone/Villar (eds.), Energy Taxation, Environmental Protection and State Aids, ISBN: 978-90-8722-372-4, IBFD, June 2016
173. *La planificación fiscal agresiva y las categorías conceptuales del derecho global*, Revista española de derecho financiero, ISSN 0210-8453, N° 170, pp. 109-151, April-June 2016
172. *La pianificazione fiscale aggressiva e le categorie concettuali del diritto globale*:
 - In Rivista trimestrale di diritto tributario, ISBN 978 88 3483954 6, 2-2016, pp. 395-439
 - As a chapter in Amatucci, F., Cordeiro Guerra, R., *L’evasione e l’elusione fiscale in ambito nazionale e internazionale*, Aracne Editore, 2016, pp. 273-326
171. Preface of the book “Towards Greater Fairness in Taxation: A Model Taxpayer Charter”, authors: Michael Cadesky, Ian Hayes, David Russell; ISBN: 978-90-8722-354-0 IBFD, March 2016
170. Ways to tackle cross-border tax obstacles facing individuals within the EU, Report of the Expert Group, European Commission, March 2016
169. Chapter “Can the Derivative Benefits Provision and the Competent Authority Discretionary Relief Provision render the OECD-proposed LoB Clause Compatible with EU Fundamental Freedoms?”, co-authored with Rita Julien and Francesco Cannas, editors: Michael Lang, Pasquale Pistone, Alexander Rust, Josef Schuch, Claus Staringer, in “Base Erosion and Profit Shifting (BEPS)”, Linde Verlag 2016, ISBN: 9783707333695
168. Tax Information Exchange Agreements (TIEAs): The Advantages of Bilateralism for Mutual Assistance in the Era of Global Multilateralism, in 40 Jornadas Colombianas de Derecho Tributario, Derecho Aduanero y Comercio Exterior, ISSN: 2422-1511, February 2016
167. Chapter “Italy: No Permanent Establishment for Toll Manufacturers without Participation in Strategic Decision-Making”, in part Business Profits and Permanent Establishments of the book Lang, M., et al., Tax Treaty Case Law around the Globe 2015, IBFD, ISBN: 978-90-8722-351-9, March 2016
166. Chapter 16: Directors’ fees, IBFD Online collection of Global Tax Treaty Commentaries, April 2016
165. Article 19-28: Government Service, IBFD Online collection of Global Tax Treaty Commentaries, September 2016
164. Chapter 2 “The Coordination of Tax Policies in the EU” (co-author with Rita Szudoczky) in Lang, M., Pistone, P., Schuch, J., Staringer, Introduction to European Tax Law on Direct Taxation, 4th Edition, Linde Verlag 2016, pp. 27-51

2015

163. From Mutual Agreement Procedures to Arbitration in Tax Treaties: Reconciling protection of Taxpayers’ Rights with Interest to Collect Taxes. In: Billur Y. (ed.). Settlement of Tax Disputes: Alternative Mechanisms. p. 272-281, Istanbul:Beta Basim Yayim, ISBN: 978-605-333-389-0, 2015
162. Article 15: Income from employment, IBFD Online collection of Global Tax Treaty Commentaries, November 2015.
161. Pistone P., Baker P., General Report. Cahiers de Droit Fiscal International, vol. 100B - The Practical Protection of Taxpayers’ Fundamental Rights, p. 15-100, ISSN: 0168-0455, 2015
160. Chapter 1 “European Fiscal and Tax Policies for Damaged Areas: The European Legal Framework of Reference” (co-author with Edoardo Traversa) in Tax Implications of Natural Disasters and Pollution, EUCOTAX Series on European Taxation, Kluwer Law International, 2015, pp. 15-41, ISBN 978-90-411-5611-2
159. Chapter 10: Free Movement of Capital and Third Countries: Test Claimants in the FII Group Litigation, in Haslehner, W., Kofler, G., Rust, A. (ed.), Landmark Decisions of the ECJ in Direct Taxation, Kluwer Law International, 2015
158. Chapter 3 “Taxation of Immovable Property: EU Law Direct Tax Aspects” in Immovable Property under Domestic Law, EU Law and Tax Treaties, IBFD, pp. 25 – 42, October 2015
157. *EU-Recht, das BEPS-Projekt und der globale Rahmen für einen transparenten Steuerwettbewerb*, in Archiv fuer Schweizerisches Abgaberecht, 2015
156. Chapter 1 “Introduction” (co-author with Yariv Brauner) in Brauner, Y., Pistone P., BRICS and the Emergence of International Tax Coordination, IBFD, 2015, ISBN: 978-90-8722-304-5
155. Chapter 18 “The BRICS and the Future of International Taxation” (co-author with Yariv Brauner) in Brauner, Y., Pistone P., BRICS and the

Emergence of International Tax Coordination, IBFD, 2015, ISBN: 978-90-8722-304-5

154. Blueprints for a New PE Nexus to Tax Business Income in the Era of the Digital Economy, (co-author with Peter Hongler) IBFD White Paper, 20 January 2015.

2014

153. Some Critical Thoughts on the Introduction of Arbitration in Tax Treaties (co-author Ana Paula Dourado) in *Intertax*, 2014, pp. 158-160
152. The EU Law Dimension of Human Rights in Tax Matters, in Brokelind, C. (ed), *Principles of Law: Function, Status and Impact in EU Tax Law*, IBFD Publications, ISBN 978-90-8722-259-8, 2014, pp. 91-123
151. (co-author Ruiz Jimenez C.A.), Habitual Exercise of Authority to Conclude Contracts under Article 5 (5) of the OECD Model Convention, in Lang, Pistone, Schuch, Staringer & Storck (eds.), *Dependent Agents as Permanent Establishments*, (Linde 2014), pp. 131-158.
150. Coordinating the Action of Regional and Global Players during the Shift from Bilateralism to Multilateralism in International Tax Law, in *World Tax Journal*, 2014, pp. 3-9
149. Mobility of companies in the European Union: a jigsaw of company law and tax law, case law and secondary law falling into place? (co-authors Daniel Gérgely Szábo and Karsten Engsig Sørensen), in Dourado, A.P. (ed.), *Movement of Persons and Tax Mobility in the European Union: Changing Winds*, IBFD Publications, ISBN 978-90-8722-223-9, 2014, pp. 135-187
148. *Commentaire à l'article 27 du Modèle OCDE*, in Danon, R., Gutmann, D., Oberson, X., Pistone, P. (coords.), *Modèle de Convention fiscale OCDE concernant le revenu et la fortune*, Helbing Lichtenhahn, ISBN : 978-3-7190-2852-7, pp. 841-848
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