

Curriculum - Clelia Buccico



Personal Details

Place of Birth: Naples
Date of Birth: July 10th, 1971
Address: V.Le Raffaello, 68, 80129 Napoli
Telephone: (*39) 081.5783530 - Mobile.: +39-335301587
e-mail: clelia.buccico@unicampania.it
pec: cleliabuccico@pec.it
c.f. BCCCLL71L50F839W

Current Academic Position

- *Qualification* : Associate Professor - Università degli Studi della Campania “Luigi Vanvitelli” (Seconda Università degli Studi di NAPOLI) Department of Economics
Winner of the Contest for the First Band Position (Ordinary Professor) April 2017
Scientific sector : IUS/12 – Tax law
- *Previous positions held at same university*: as of Nov.28th, 2003 university researcher “Seconda Università degli Studi di Napoli”
- *Political and programmatic functions* : member of the Academic Senate “Seconda Università degli Studi di Napoli” elected by the Central Electoral Commission resolution dated July 24th, 2012, Rector’s Decree 869 dated September 14th, 2012
- Component as Senator of the Academic Senate of the Seconda Università degli Studi di Napoli now Università degli Studi della Campania “Luigi Vanvitelli” triennium 2012 - 2015 / triennium 2016 -2018
- Member of the Board of Directors of the Retirement Fund of the Personnel Professor and Technical Administrator of the Università degli Studi di Napoli Federico II and of the Seconda Università degli Studi di Napoli (now Università degli Studi della Campania Luigi Vanvitelli)
- Rector delegate for the tax aspects of the University (since 2017)

Education and Qualifications

- 1) “Liceo Classico Jacopo Sannazaro” - Diploma in Classical Studies (Final Mark: 60/60) - 1989

2) “Università degli Studi di Napoli Federico II” –Degree in Economics and Commerce, Final Mark: (110/110) with merit and special mention - 22 July 1993 – undergraduate degree obtained in three years and one session (July 1989)

3) Qualification to practice as chartered accountant and auditor (April 1994)

4) Journalist – Freelance (January 2002)

5) Certified Mediator as of May 2011 – registered with listings of the Ministry of Justice

Training and Postgraduate Courses

1) Stock exchange and financial market transactions c/o “Unione degli Industriali” (Industrialists’ Association) headquarters Province of Naples - Organised by A.I.E.S.E.C. Naples and Borsaconsult SIM S.p.A. (April 1993)

2) Master MBA c/o STOA’ (April 1995)

3) Qualification to teach subjects related to economics and law (April 2001)

Academic Qualifications

1) Expert Scholar – Chair of Public Law and Economics c/o “ Università degli Studi di Napoli Federico II” Department of Economics and Commerce - (teaching and research activities, member of the examining board, explanation and support activities to graduate candidates) – from academic year 93 –94 to ’96 -’97

2) Cooperation with Chair of Tax Law – Department of Economics “Seconda Università degli Studi di Napoli “ (teaching and research activities, member of the examining board, explanations and support activities to graduate candidates) as of May 1996

3) PhD in Tax Law at “Seconda Università degli Studi di Napoli” – Department of Economics XI Cycle, Thesis : “L’Irap nel sistema tributario italiano - Riflessioni sulla sua legittimità costituzionale”(Regional Business Tax within the Italian Tax System. Thoughts on its constitutional legitimacy)

4) Post PhD Research Fellow conducting research on “La Gestione dei tributi provinciali” (Management of provincial taxation) c/o Department of Economics “Seconda Università degli Studi di Napoli (May 2001)

Research Awards and affiliation with academies

1) Scholarship winner assigned to carry out research activities within Project: “La pianificazione ed il controllo delle nuove imprese; sviluppo di strumenti e metodologie innovative” (*Planning and management of new companies: development of innovative tools and methods*), c/o Department of Economics “Seconda Università degli Studi di Napoli” (October 2000)

2) Winner of “Concorso Alla Ricerca di Talenti, Premio Roberto Marrama, sezione ricerca” (Talent Scout Competition, Roberto Marrana Award, research section) - 2003 edition - promoted by “Istituto Banco di Napoli Fondazione, il Denaro Ricerche & Formazione, Banco di Napoli S.p.A.”, research title “L’evoluzione della fiscalità regionale: opportunità e limiti per le Regioni del Mezzogiorno” (*The evolution of regional taxation: opportunities and limits for regions of Southern Italy*) (March 2004)

3) Member of the Italian Association of Tax Law Professors

Conferences

1) Speaker at course "Riforma Visco e novità fiscali" (*Visco Reform and tax news*) organized by the Order of Chartered Accountants of Naples, as concerns "La Riforma del sistema sanzionatorio tributario" (*Tax system sanctions reform*) (February 1999)

2) Speaker at Conference Study "Le Novità della Finanziaria 2000" (*News on Fiscal Package 2000*) organized by "Il Fisco" magazine, in relation to “La riforma della riscossione” (*Tax collection reform*) (February 2000)

3) Speaker at Forum “Le Novità dell’Unico 2000” (*News on Income Tax Return 2000*) organized by the Order of Chartered Accountants of Naples, in relation to “Irap Statement ” (*Statement on Regional Business Tax*) (May 2000)

4) Speaker at Conference Study "Gli aspetti fiscali della manovra finanziaria 20001" (*Tax aspects of Fiscal Package 2000*) organized by the Order of Chartered Accountants Court of Naples and Department of Economics “Seconda Università di Napoli” in relation to "Lo Statuto del contribuente: I rapporti con l’Amministrazione Finanziaria” (*Taxpayer’s statute: relationship with Tax Authorities*) (February 2002)

5) Speaker at Conference "Il Ruolo della Donna nella libera professione e nel mondo del lavoro” (*The Role of Women in Private practice and in the working world*) in relation to "Libera professione e mondo universitario” (*Private practice and the university world*) organized by the Italian Federation of Women as Chartered Accountants Naples (November 2002)

6) Speaker at Conference "Finanziaria 2003: I condoni le altre novità” (Fiscal Package 2003: Budget amnesties and other news" in relation to "La nuova Irpef” (*The new Tax on Personal Income*) organized by the Order of Chartered Accountants Court of Naples (February 2003)

7) Speaker at Conference "Seminari di formazione obbligatoria continua” (*Mandatory on-going training seminars*) organized by the Order of Chartered Accountants Court of Naples in relation to “Tariffe professionali” (*Professional fees*) (December 2003)

8) Speaker at Conference "Le novità della Finanziaria e la Riforma Tremonti” (*News on Fiscal Package and Tremonti Reform*) in relation to "Il federalismo fiscale nella Finanziaria” (*Fiscal federalism in the Fiscal Package*) organized by the Order of Chartered Accountants Court of Naples (February 2004)

9) Speaker at Conference "Aspetti operative del nuovo diritto societario alla luce del decreto correttivo” (*Operational aspects of a new company law in the light of the remedial decree*)

in relation to “La riforma del diritto societario ed Ires” (*Reform of company law and Company Earnings’ Tax*) organized by the Association of Young Chartered Accountants of Naples and the Italian Federation of Women as Chartered Accountants (March 2004)

10) Speaker at Seminar course “Dottorato in Diritto tributario” (*PhD Program in Tax Law*) Department of Economics “Seconda Università di Napoli” “La riscossione delle imposte” (*Tax collection*) in relation to “I termini per la notifica della cartella di pagamento” (*Terms for notification of the tax bill*) (December 2004)

11) Speaker at Conference “L’imposta sul reddito delle Società” (*Tax on Company earnings*) organized by the Chartered Accountants Court of Naples in relation to “La trasparenza fiscale per le società di capitali” (*Fiscal transparency for corporate companies*) (May 2005)

12) Speaker at Seminar “Le dichiarazioni dei redditi” (*Income Tax returns*) organized by the Order of Chartered Accountants Court of Naples in relation to “Introduzione alle nuove dichiarazioni dei redditi” (*Introduction to new income tax returns*) (June 2005)

13 Introduction to Seminar “L’imposizione tributaria tra Europa e Federalismo” (*Tax burden between Europe and Federalism*) organized as part of the “Master in Diritto tributario internazionale” (*Master in International Tax Law*) (speakers Prof. F. Tesaurò and Prof. P. Wattel) (June 2005)

14) Speaker at Seminar “Unico 2005” (*Income Tax Return 2005*) organized by the Order of Chartered Accountants Court of Naples in relation to “Studi di settore” (Sector of study) (October 2005)

15) Introduction to Seminar “Sistemi fiscali dei Paesi aderenti all’Unione Europea a confronto: Spagna e Italia” (*Comparison of taxation systems of EU member countries: Spain and Italy*) “organized as part of the “Master in Diritto tributario internazionale” (*Master in International Tax Law*) (speaker Prof. Juan José Hinojosa Universidad de Malaga) (December 2005)

16) Speaker at Conference “Le novità fiscali collegato 2005 e finanziaria 2006” (*New taxation connected to 2005 and Fiscal Package 2006*) organized by the Order of Chartered Accountants Court of Naples and “Sole 24 Ore” in relation to “Le novità in materia di immobili” (*News on real estate*) (January 2006)

17) Speaker at Conference “Le novità della Manovra Visco/Bersani” (*News on the Visco / Bersani financial measures*) organized by the Order of Chartered Accountants Court of Naples in relation to “Studi di settore e accertamenti bancari” (Sector of study and banking) (October 2006)

18) Speaker at Conference “Verifiche, ispezioni tributarie ed accertamento dei redditi – tra esigenze dell’attività di controllo e tutela del contribuente su: Gli accessi nell’abitazione e negli studi professionali: la rilevanza delle autorizzazioni” (*Inspections, tax audits and income assessment – requirements for control activities and taxpayer’s protection concerning: Access to private homes and professional offices: the importance of authorisation*) – organized by the commission on International Taxation Order of Chartered Accountants of Naples at presentation of the “Codice delle Ispezioni e Verifiche Tributarie” (*Inspection Codes and Tax Audits*) by V. Uckmar (Published by La Tribuna -Piacenza) (October 2006)

19) Speaker at Conference “Verifiche, ispezioni tributarie ed accertamento dei redditi – tra esigenze dell’attività di controllo e tutela del contribuente su: Gli accessi nell’abitazione e negli studi professionali: la rilevanza delle autorizzazioni” (*Inspections, tax audits and income assessment - requirements for control activities and taxpayer’s protection concerning: Access to private homes and professional offices: the importance of authorisation*) – organized by “Avvocatura Indipendente di Firenze” (January 2007)

20) Speaker at Conference ”La Finanziaria 2007” (*Fiscal Package 2007*) organized by the Order of Chartered Accountants Court of Naples concerning “Le novità fiscali per gli enti locali” (*Fiscal News for local authorities*) (February 2007)

21) Speaker at International Symposium "La cooperazione di giustizia per lo sviluppo e la pace" (*Justice cooperation as to development and peace*) - Round Table: " La liberalizzazione del mercato del mediterraneo e le zone di libero scambio" (*Liberalisation of the Mediterranean market and regions of free exchange*) in relation to: “Il fondamento giuridico delle zone franche urbane e l’equivoco con le zone franche di diritto doganale” (*Legal basis of the free urban zones and misinterpretation of customs law as to free zones*) - organized by the Department of Political Studies "Jean Monnet" and Ministry of Justice- Caserta (November 2008)

22) Speaker at Conference study: “Finanziaria 2008:le novità della Manovra fiscale” (*Fiscal Package 2008: news on Fiscal Measures*) organized by the Order of Chartered Accountants and Accounting Experts for the Court of Naples district concerning “Le novità per gli immobili nella Manovra Finanziaria 2008” (*News on real estate as listed in Fiscal Manoeuvre 2008*) (February 2008)

23) Speaker at Seminar “Gli studi di settore e la fiscalità immobiliare” (*Sector of study and real estate fiscal requirements*) – organised by “Cassa forense di Frattamaggiore” (Na) in relation to “ L’evoluzione della fiscalità immobiliare” (*Evolution of real estate fiscal requirements*) (April 2008)

24) Speaker at Conference “Orientamenti giurisprudenziali innovativi in tema di oggetto del processo tributario” (*Innovative legal guidelines in relation to the fiscal process*) – organized by “Associazione Nazionale Tributaristi Italiani – ANTI” (National Association of Italian Tax Experts) Sicily section in relation to “Tutela del contribuente in tema di fermo e ipoteca” (Tax payer’s protection in terms of suspension and mortgage) (April 2008)

25) Speaker at Conference “La Manovra fiscale 2008” (*2008 Fiscal Package Manoeuvre*) - organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district concerning ” Studi di Settore, redditometro e novità Ires” (*Sector of study, income assessment system and news on company earnings’ tax*) (October 2008)

26) Speaker at Conference “La manovra finanziaria “programmazione triennale” in un contesto di crisi economico” (*Fiscal Package Manoeuvre “3 year scheduling” in face of an economic crisis*) – organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district concerning “I nuovi strumenti deflativi del contenzioso e le conseguenze sull’istituto del ravvedimento operoso” (*New tax litigation deflationary*

measures and consequences upon the institution operating on tax correction sanction) (February 2009)

27)) Speaker at the National Congress of “UNAGRACO” - Taormina - Terza Sessione: “Fiscalità di vantaggio: profili attuativi e prospettive” (*UNAGRACO – Taormina – Third Session: Advantageous tax conditions: implementing rules and perspectives*) in relation to reflections upon structural features and fiscal federalism (May 2009)

28) Speaker at Course “Verifiche e accertamenti fiscali: comportamenti da adottare nelle forme di evasione, elusione e abuso del diritto” (*Inspections and tax audits: behaviour to be adopted in cases of tax evasion, circumvention and abuse of law*), “Ipsosa – Scuola di Formazione” (June 2009)

29) Speaker at Conference “ Opportunità per la gestione delle attività oggetto di emersione, BNL-BNP PARIBAS in collaborazione con Ipsosa-Scuola di Formazione su Gli effetti dello Scudo in ambito tributario” (*Opportunity to manage activities subject of emersione, BNL-BNP PARIBAS in cooperation with “Ipsosa-Scuola di Formazione” concerning effects of the Tax Shield*) (November 2009)

30) Speaker at Course “Le verifiche fiscali e i metodi di accertamento: i poteri dell’Amministrazione finanziaria per contrastare l’evasione e gli strumenti di tutela del contribuente”, (*Fiscal inspections and assessment methods: the powers of the Tax Authorities in countering tax evasion and measures for taxpayer’s protection*) “Ipsosa – Scuola di Formazione” (November 2009)

31) Speaker at Course “La Manovra fiscale 2010” (*2010 Fiscal Package Manoeuvre*), “Ipsosa – Scuola di Formazione” (January 2010)

32) Speaker at Conference “La Manovra fiscale 2010, in attesa di una riforma organica del sistema fiscale. Interventi per le famiglie, le imprese e i liberi professionisti.” (*2010 Fiscal Package Manoeuvre, awaiting a systematic reform of the financial system. Interventions aimed at families, businesses and freelancer*) organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “La moratoria dei debiti per le Pmi e le novità per l’antiriciclaggio” (*Debt moratorium for SMEs and news on anti-money laundering*) (October 2010)

33) Speaker at Spring in Naples Conference “IX convegno di fiscalità internazionale e comunitaria. La tutela del contribuente in materia di rimborsi e la nuova disciplina IVA.” (*IX Conference on EU and International taxation: Taxpayer’s protection concerning refunds and new VAT regime*) organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “I rimborsi dell’Iva nei confronti dei non residenti nei Paesi membri UE” (*VAT refunds in respect of non-residents in EU member countries*) (April 2010)

34) Speaker at Spring in Naples Conference “X convegno di fiscalità internazionale e comunitaria. Il federalismo fiscale in Europa.” (*X conference on EU and International taxation. Fiscal Federalism in Europe*) organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “Nuove forme di collaborazione di Regioni e Comuni in fase di accertamento” (*New ways of cooperating Regions and Municipalities at inquiry stage*) (April 2011)

35) Speaker at Conference “Le Manovre fiscali 2011” (*2011 Fiscal Package Manoeuvre*), organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “L’Accertamento esecutivo” (*Executive assessment*) (October 2011)

36) Speaker at Conference “Le più Significative Novità Fiscali 2012: dalla Legge di Stabilità al Decreto Salva Italia” (*Most Relevant Fiscal News for 2012: from Stability Act to Save Italy Decree*), organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “ L’ imposta municipale propria (IMU)” (*Municipal tax*) (February 2012)

37)) Speaker at Conference “ Il contratto di rete nel comparto turistico e le relative agevolazioni finanziarie” (*Network contract within tourist sector and related financial benefits*) organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in relation to “Gli aspetti fiscali dei contratti di rete” (*Fiscal aspects of network contracts*) (May 2012)

38) Speaker at Round Table Conference “La Mediazione tributaria” (*Fiscal mediation*), organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district (May 2012)

39) Speaker at Conferenc “L’Abuso del Diritto: tutela dello Stato e del Cittadino” (*Abuse of law: protection of citizens and State*), organised by “Gazzetta forense” sponsored by the Order of Lawyers of Naples on “L’Abuso del diritto nel sistema tributario: diritto e tutela del contribuente” (*Abuse of law in the Fiscal system: law and protection of taxpayer*) (June 2012)

40) Speaker at Seminar "La fiscalità di vantaggio per le aree colpite da calamità naturali nell'ordinamento europeo" (*Fiscal benefits for areas hit by natural calamities under EU law*) in relation to “La compatibilità europea degli interventi di sostegno” (*European compatibility on financial support*) – “Università degli Studi G.D'Annunzio Chieti-Pescara” (January 2013)

41) Speaker at Conference "Novità tributarie 2012-2013" (*2012-2013 Fiscal News*) organized by the Association of Industrialists Naples Section Advanced Third Party Services, in collaboration with the National Association of Administrative and Financial Directors “ANDAF” in relation to "Abuso del diritto: evoluzione legislativa e giurisprudenziale" (*Abuse of law: legislative and judiciary evolution*) (February 2013)

42) Mediation at Fiscal Forum "Nuovi strumenti di lotta all'evasione: difesa del contribuente e orientamenti della giurisprudenza" (*New instruments combating tax evasion: protection of taxpayer and jurisprudence orientation*) organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district (April 2013)

43) Mediation at conference "Aggiornamento fiscale e dichiarazione dei redditi" (*Fiscal update and Income Tax Returns*) - organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district (May 2013)

44) Submission of a contribution to "La fiscalità di vantaggio per le aree colpite da calamità naturali nell'ordinamento europeo" (*Fiscal Benefits for areas hit by natural calamities under*

European law) in relation to Conference “Public finance and tax incentives for areas struck by natural disasters and pollution” “Università degli Studi di Teramo” and “Università degli Studi G.D'Annunzio Chieti-Pescara” (October 2013)

45) Speaker at Conference “ Aggiornamento fiscale e dichiarazione dei redditi” (*Fiscal Update and Income Tax Returns*) organised by the Order of Chartered Accountants and Accounting Experts” Court of Naples district in relation to “Società non operative” (*Non operative companies*) (May 2014)

46) Mediation at Conference "La Transazione fiscale: utile strumento per le aziende in crisi" (Fiscal transaction: useful tool for companies in crisis) - organized by the Order of Chartered Accountants and Accounting Experts Court of Naples district in cooperation with “DRE Campania”, “Inps Campania” and “Direzione regionale Equitalia” (June 2014)

47) Speaker at Workshop “Città metropolitana: il caso Napoli” (*A Metropolitan city: the case of Naples*) –organised by “Associazione Fare Rete” in relation to “L’autonomia finanziaria” (*Financial autonomy*) (June 2014)

48) Speaker at the Conference “Spring in Naples” - XIV International and Community Taxation Conference - Human Rights, Cedu, and Taxpayer Guarantees. Report: I valori di indipendenza e imparzialità del giudice tributario e la convenzione europea dei Diritti dell’Uomo. (*The values of independence and impartiality of the Courts and the European Convention on Human Rights*) Organized by the Order of Chartered Accountants and District Accounting Experts of the Naples district and the Second University of Naples (May 2015)

49) Speaker at the International Conference on Gli aspetti civilistici fiscali e contabili del Trust – profili comparativi (*The Civilian, Fiscal and Accounting Aspects of the Trust - Comparative Profiles*). Report: La tassazione indiretta dei Trust. (*The Indirect Taxation of Trust*). Organized by the Second University of Naples (June 2015)

50) Speaker at the National Forum – L’attuazione della delega fiscal. Aspetti sostanziali e procedurali (*Implementation of Fiscal Delegation. Substantial and Procedural Aspects*) - Report: L’abuso del diritto (*Abuse of Law*). Organized by the Board of Directors of Tax Justice, the National Board of ODCEC and ODCEC Naples (October 2015)

51) Speaker at the Conference – L’attuazione della delega fiscale: Novità in tema di procedimento e processo tributario (Implementation of the Fiscal Delegation: New developments in the process and tributary trial). Report: I nuovi interpelli (*The new rulings*). Organized by the House of Attorneys Tribunals of Naples and the Council of Lawyers of Naples (December 2015)

52) Speaker at the Conference on La nullità/illegittimità dei provvedimenti tributari. L’attuale orientamento della giurisprudenza (*The nothingness / illegitimacy of the tributary provisions. The actual orientation of the jurisprudence*). Report: Il contraddittorio endoprocedimentale nella giurisprudenza europea. (*The Endoprocedimental Contradiction in European Jurisprudence*). Organized by the magazine (January 2016)

53) Speaker at the Conference “Il nuovo fisco tra l’attuazione della delega fiscale e la legge di stabilità 2016”(The new revenue between the realization of the fiscal delegation and the law of stability 2016). Report: I nuovi interpelli (*The new rulings*). Organized by the Order of

Chartered Accountants and Accounting Experts of the Naples in the District Court in Naples in collaboration with the Presidency of Tributary Justice (February 2016)

54) Speaker at the meeting – Dall'accertamento al processo tributario (*From the trial to the tributary process*). Report: La conciliazione giudiziale (*Judicial conciliation*). Organized by the University of Sannio, the Council of Presidents of Tax Justice, the Tributary Magistrates Association (April 2016)

55) Speaker at the Conference Problematiche attuali in material di trust (*Current Issues on the Trust*). Report: Le problematiche fiscali del Trust (*Trust Tax Problems*). Organized by the University of Reggio Calabria and the Trust National Association in Italy (April 2016)

56) Speaker at the Convention “Spring in Naples” - XV international and community taxation conference - Il contraddittorio e l'adempimento collaborativo tra diritto europeo e normativa interna (*The contradictory and collaborative fulfillment of European law and internal legislation*). Report: Il contraddittorio endoprocedimentale nella giurisprudenza europea (*The Endoprocedural Contradiction in European Jurisprudence*) Organized by the Order of Chartered Accountants and Accounting Experts in the District Court of Naples, the National Council of Accountants and Accountants, the Board of Directors of Tax Justice and the Second University of Naples (May 2016)

57) Speaker of the Study Day under the Theoretical-Professional Course The Trust Law. Report: Gli aspetti fiscali del trust (*The fiscal aspects of the Trust*). Organized by the Odcec Napoli Foundation, the Council of Presidents of Tax Justice, the National Trust Fund in Italy (May 2016)

58) Moderator at the Meeting with the author Alessandro Giovannini – Il Re Fisco è nudo” (*The Tax King is Naked*) - For a Fair Tax System - Department of Economics - Second University of Naples (May 2016)

59) Speaker at the Conference Il future del sistema bancario - tra riforma del credito cooperativo, concentrazioni bancarie e fiducia dei consumatori (*The Future of the Banking System - Between Cooperative Credit Reform, Banking Concentrations and Consumer Confidence*). Report: Banking Tax System and Customer Relationships. Organized by the National Council of Notaries, Forensic National Council, Catholic Notaries Association, BBC Napoli, Gazzetta Forense (June 2016)

60) Speaker of the study day on the Theoretical-Professional Course on The Trust Law. Report: Gli aspetti fiscali del trust (*The fiscal aspects of the Trust*). Organized by the Odcec Napoli Foundation, the Council of Presidents of Tax Justice, the National Trust Fund in Italy (May 2016)

61) Conclusions at the Integrated Conference Consultation on the Protection of the Tourist Market - Management, Contractual and Tax Issues of Fund Operators. Organized by the Order of Chartered Accountants and Accounting Experts in the District Court of Naples (October 2016)

62) Speaker at the Conference - Per un nuovo ordinamento tributario - I “Venerdì di Diritto e Pratica Tributaria –(*For a new taxation system - "Fridays of Tax Law and Practice"*). Report: Gli istituti deflattivi del contenzioso con particolare riferimento alla conciliazione giudiziale

(The deflating institutes of litigation with particular reference to judicial conciliation).
Organized by the Antonio Uckmar Foundation (October 2016)

63) Lectio Magistralis at the Congress - Arte Cultura Turismo in sinergia per lo sviluppo economico della nazione - Il volano fiscale dell'Art Bonus (*Art Culture Tourism in synergy for the nation's economic development - The Art Bonus tax flyer*). Organized by the National Council of Chartered Accountants and Accounting Experts and High Education Schools (SAF) in the Mezzogiorno (October 2016)

64) Member of the organizing committee of the conference Il rapporto tra procedimento tributario e penale: doppio binario e riscossione (*The relationship between taxation and criminal proceedings: double binary and collection*). Organized by Lawyers order of Naples, by the House of Tax lawyers of Naples, by UCAT, by the Second University of Naples and the Ipsoa (November 2016)

65) Speaker at the Conference - Il nuovo rapporto tra contribuente e fisco tra compliance e cooperazione rafforzata – La dichiarazione integrativa a favore (*The new relationship between taxpayer and tax administration, between compliance and enhanced cooperation - The supplementary declaration for the benefit*). Organized by the Order of Chartered Accountants and Accounting Experts in the District Court of Naples, the Regional Directorate of Revenues and the Board of Directors of Tax Justice (March 2017)

66) Speaker at the conference on the Bilancio 2016 e Ultime Novità Fiscali Il nuovo regime di cassa per le imprese in contabilità semplificata e l'IRI (*Budget 2016 and Latest Tax news. The new cash system for simplified accounting firms and IRI*) . Organized by the Order of Chartered Accountants and Accounting Experts in the District Court of Naples (May 2017)

67) Speaker at the Conference cultura per lo sviluppo economico e sociale Sponsorizzazioni erogazioni liberali e art bonus (*culture for economic and social development sponsorships for liberal excellence and art bonus*). Order of Chartered Accountants and Accounting Experts in the district of the Naples Court (May 2017)

68) Speaker at the Conference “Spring in Naples” - XVI International and Community Taxation Conference - I diritti del contribuente tra ordinamento interno e principi europei Relazione: La tutela immediata del contribuente di fronte agli atti istruttori (*Taxpayers' Rights Between Internal Order and European Principles Relationship: Immediate protection of the taxpayer against instigation*). Organized by the Order of Chartered Accountants and Accounting Experts in the district of the Naples Court, the National Council of Chartered Accountants and Accounting Experts, the Board of Directors of Tax Justice and the Second University of Naples (May 2017)

Coordination of study and research activities

1) Coordinator of Study Groups “Commissione Fiscalità - Ordine dei Dottori Commercialisti” (*Taxation Commission - Order of Chartered Accountants*) Court of Naples (July 2002-January 2005)

2) Senior Project Coordinator “How to become an e-company” - Measure 6.4 Action 5.1 POR Campania

2000/06 appointed by “Consorzio Universitario Ricerche Economiche” (*University Consortium for Economic Research*) (C.U.R.E.) “Seconda Università degli Studi di Napoli” (January 2003-February 2004)

3) Course Operations Coordinator “Designer dei siti web per la valorizzazione del patrimonio culturale” (*Designer of web sites for the enhancement of the Cultural Heritage*) - Measure 3.3. POR Campania 2000/06 commissioned by the University Consortium of Economic Research (C.U.R.E.) “Seconda Università degli Studi di Napoli” (September 2003-June 2004)

4) Coordinator of module "Corso integrato di diritto tributario interno – imposte sui redditi e redditi d'impresa del Master in Diritto tributario internazionale" (*Integrated course on domestic tax law - Income tax and business income, Master in International Tax Law*) “Seconda Università degli Studi di Napoli” Department of Economics (a.y. 2004-2005)

5) Member of the Coordinating Committee “Master in Diritto Tributario Internazionale” (*Master in International Tax Law*) “Seconda Università degli Studi di Napoli” Department of Economics (a.y. 2004-2005)

6) President of the Study Commission “Fiscalità – Imposte Dirette dell’Ordine dei Dottori Commercialisti” (*Taxation and Direct Taxes Order of Chartered Accountants*) Court of Naples (from 2005 to 2007)

7) President of the Study Commission “Imposte Dirette e Indirette dell’Ordine dei Dottori Commercialisti e degli esperti contabili” (*Direct and Indirect Taxes Order of Chartered Accountants and Accounting Experts*) Court of Naples district(2008-2012)

8) President of the Study Commission “Imposte Dirette e Indirette dell’Ordine dei Dottori Commercialisti e degli Esperti Contabili” (*Direct and Indirect Taxes Order of Chartered Accountants and Accounting Experts*) Court of Naples district (2013- 2016)

9) Coordinator for IUS/12 sector PhD “Fiscalità, contratti e impresa tra Diritto Tributario e Diritto Civile dal 27° ciclo” (*Contracts and Business Taxation, among Tax Law and Civil Law – 27th cycle*) – “Seconda Università degli Studi di Napoli”

10) Member of the Scientific Committee “Fondazione dei Dottori Commercialisti Esperti Contabili” (*Association of Chartered Accountants and Accounting Experts*) of Naples (2013-2016)

11) President of the Scientific Committee of “Mediazione” and “Conciliazione” magazines (as of June 2013)

12) Scientific Responsible of the Research Project "The Tax Fiscal Issues in Common Law-Analysis Countries for Reform in Italy" under the "International dimension enhancement" of the Second University of Naples (July 2014 to May 2015)

Research Activities

1) Researcher c/o “Osservatorio Enti Locali dell’Ordine dei Dottori Commercialisti” (*Local Authorities Observatory for Chartered Accountants*) Court of Naples – research title “Lo

sviluppo dell'area metropolitana di Napoli” (*Development of the metropolitan area of Naples*) (April 1997 - July 1999)

2) Researcher under research project “Fabbisogno formativo per le PMI nelle province di Napoli e Caserta” (*Training requirements for SMEs in the provinces of Naples and Caserta*), appointed by the University Consortium for Economic Research (C.U.R.E.) (July-October 2001)

3) Award granted by the sub-department of Law and Economics, Department of Economics “Seconda Università di Napoli”, a university fund for Scientific Research on “Frode fiscale e Falso in Bilancio” (*Tax Fraud and False Financial Statements*) (a.y. 2003-2004)

4) Member of PROJECT PRIN 2004 Work Group "Il Concordato: Profili sostanziali, procedurali e processuali” (The Concordat: substantial, procedural and legal proceedings profiles) (2004 -2006)

5) Period of research on fiscal federalism in Europe and the role of the Regions c/o the European Commission – Directorate General for Education and Culture - Central Library Brussels (February to November 2005)

6) Member of Work Group assigned to project on scientific research financed by law 5/2002 Regione Campania “La tassazione della proprietà immobiliare alla luce della nuova potestà legislativa degli enti locali” (*Taxation on real estate property in view of the new legislative power of local authorities*) (2005)

7) Award granted by the sub-department of Law and Economics, Department of Economics “Seconda Università degli Studi di Napoli”, a university fund for scientific research on fiscal federalism in Europe and the role of the Regions c/o the European Commission (a.y. 2004 - 2005)

8) Award granted by the sub-department of Law and Economics, Department of Economics “Seconda Università degli Studi di Napoli”, a university fund for Scientific research on “Irap” (*Regional Business Tax*) and Europe (a.y. 2005 -2006)

9) Member of Project PRIN 2006 Work Group "Gli aiuti di stato: implicazioni fiscali” (*State aid: tax implications*) (2006 -2009)

10) Member of the interdisciplinary research group “La tassazione ambientale” (*Environmental taxation*) project financed by “Seconda Università degli Studi di Napoli” (2008)

11) Member of “Il Tavolo Tecnico sul Federalismo Fiscale” (*The Technical Board on Fiscal Federalism*) Order of Chartered Accountants and Accounting Experts of Naples, Order of Lawyers of Naples, Naples Chamber of Commerce, Association of industrialists of the Province of Naples) (as of May 2009)

12) Component of the Interdepartmental Strategic Project, University and International University of the Department of Political Studies of the Seconda Università degli Studi di Napoli "The Operational Principle of Reasonability and Proportionality in Doctrine and Jurisprudence" (since February 2016)

Participation in National Research Projects

- 1) Member of “Programma di Ricerca Scientifica di Rilevante Interesse Nazionale 2006” (Scientific Research Programme of Relevant National Interest) (effective as of Feb. 9th, 2007 – Closing date March 24th, 2009)
- 2) Member of “Programma di Ricerca Scientifica di Rilevante Interesse Nazionale 2004” (Scientific Research Programme of Relevant National Interest) (effective as of Nov. 30th, 2004 – Closing Date Jan. 13th, 2006)

Publishing Committee Membership

- 1) Coordinator of the Editorial Board “Innovazione e Diritto” Magazine as of 1/2012
- 2) President of the Scientific Committee “Mediazione e Conciliazione” Magazine as of 1/2011
- 3) Member of the Editorial Board “Gazzetta Forense” Magazine as of 1/2009
- 4) Member of the Editorial Board “Il Giornale dei Dottori Commercialisti” from 1/2003 to 12/2008
- 5) Member of the Editorial Board “Rivista di diritto delle imprese” – ESI as of 1/2015
- 6) Member of the Management Committee Tax Justice Rivista Foro Napoletano – ESI as of 1/2015
- 7) Member of the Drafting Committee della Rivista Paradox – Editoriale Scientifica dal 14-01-2016 a oggi

Didactic Activities

- 1) Seminar teacher “Attività finanziaria delle Regioni e degli Enti locali” (*Financial Activities of Regions and Local Authorities*) within the course of Public Law of Economics c/o “Università di Napoli Federico II” Department of Economics and Commerce (October 1993-May 1996)
- 2) Member of the exam commission for Tax Law courses relevant to Degree Course in “Economia Aziendale, Economia e commercio ed Economia ed amministrazione delle imprese” (*Business Economics, Economics and Commerce and Economics and Company Management*) c/o Department of Economics “Seconda Università degli Studi di Napoli” (as of May 1996)
- 3) Teacher c/o “Scuola di Formazione del Banco di Napoli” (April/November 1995)

- 4) Teacher at “Università Popolare di Napoli” subject “Il federalismo fiscale” (*Fiscal federalism*) - an advanced training course for experts with a degree in standardization agreements (October 1996)
- 5) Teacher c/o “Ordine dei Ragionieri di Caserta” subject “Accertamento e Riscossione tributaria” (*Assessment and tax Collection*) as part of the preparatory course leading to the commercial accountant exam (November 1997)
- 6) Teacher at “Istituto di studi per la promozione delle attività commerciali ed economiche nelle regioni meridionali (Idimer)” subject “Esperto in materia tributaria, fiscale e contabilità comunitaria per le imprese commerciali” (*Expert in tax, fiscal and community accounting matters for businesses*) concerning “Accertamento e contenzioso dei tributi locali” (*Assessment and litigation on local tax*) (April 1998)
- 7) Teacher of Tax Law c/o “ Scuola praticanti dottori commercialisti” in Naples “Corso di Formazione per praticanti dottori commercialisti” (*Training course for practicing certified public accountants*) (a.y. 1998-1999)
- 8) Teacher c/o “Istituto di studi per la promozione delle attività commerciali ed economiche nelle regioni meridionali (Idimer),” subject “Esperto in amministrazione e contabilità PMI commerciali – aspetti tributary e fiscali” (*Expert in SME business administration and accounting - tax and fiscal issues*) in relation to VAT and EU VAT” (January - February 1999)
- 9) Teacher of Tax Law course c/o “Scuola praticanti dottori commercialisti” in Caserta subject “Le ritenute alla fonte ed il sostituto d’imposta” (*Withholding Tax and withholding agent/institution*) and “L’assistenza fiscale” (*Tax Assistance*) (May 1999)
- 10) Seminar teacher “Irap e fiscalità locale” (*Regional business tax and local taxation*) for Tax Law Course c/o Department of Economics “Seconda Università di Napoli” (March - June 2000)
- 11) Teacher at seminar study “Il processo di esecuzione forzata e l’esecuzione fiscale” (*Enforcement and tax execution*) in relation to “La riforma della riscossione” (*Tax collection Reform*), c/o “ DRE Lombardia” commissioned by “Scuola Centrale Tributaria -Ezio Vanoni” – Ministry of Finance.(October 2000)
- 12) Teacher of “Corso base di Diritto tributario” (*Tax Law basic course*) c/o “l’Ordine dei Dottori Commercialisti” (*Order of Chartered Accountants*) Naples Court in relation to “La riforma della riscossione” (*Tax collection Reform*) (November 2000)
- 13) Member of the exam commission for the selection of participants enrolled in the IFTS specialisation course “Esperto addetto agli uffici tributary” (*Tax Office expert*) held in Caserta c/o “L’Istituto ITC Terra di Lavoro” (November 2000)
- 14) Teacher c/o “UNCI- Unione nazionale cooperative italiane” (*National Association of Italian Cooperatives*) subject “Corso di specializzazione per esperti di gestione e sviluppo aziendale delle imprese cooperative” (*Specialisation course for experts in management and business development of cooperative firms*) in relation to “Applicazione della norma tributaria” (*Tax law Implementation*) (February 26 - March 2 2001)

- 15) Teacher of the Advanced Training Course "Master in diritto tributario internazionale" (*Master in International Tax Law*) at "Seconda Università degli Studi di Napoli" - Regione Campania – European Community, Department of Economics May 23rd and 24th, June 4th, 6th, 13th, 18th and 26th, July 25th and 31st, 2001 concerning "Il federalismo fiscale" (*Fiscal Federalism*), "Il federalismo fiscale nei Paesi UE" (*Fiscal Federalism in the EU*), "La riforma della riscossione" (*Tax Collection Reform*), "Il nuovo ruolo dei concessionari" (*Agents' new Role*), "Le cartelle di pagamento" (*Payment Notices*), "L'interpello" (*Ruling*), "Gli aiuti di Stato" (*State Aid*), "Irap" (*Regional Business Tax*), "Tutela all'estero dei crediti tributari" (*Protection of tax credits abroad*) (2001)
- 16) Teacher of Tax Law in relation to specialisation course "Esperto addetto agli uffici tributari" (*Tax Office Expert*) c/o "L'Istituto ITC Terra di Lavoro" – Caserta" (May - June 2001)
- 17) Teacher of "Master in diritto tributario Internazionale" (*Master in International Tax Law*) c/o Department of Economics "Seconda Università degli Studi di Napoli" (from a.y. 2001-2002 to a.y. 2003-2004)
- 18) Teacher at seminar study "La Riforma della Riscossione" (*Tax Collection Reform*) c/o "DRE del Veneto" commissioned by "Scuola superiore dell'Economia e delle Finanze (former "Scuola Centrale Tributaria - Ezio Vanoni") (June 2001)
- 19) Teacher at seminar study "La Riforma della Riscossione" (*Tax Collection Reform*) c/o "DRE Campania" commissioned by "Scuola superiore dell'Economia e delle Finanze" (June 2001)
- 20) Teacher of special seminar study "Irap" (*Regional Business Tax*), c/o "DRE Campania" commissioned by "Scuola superiore dell'Economia e delle Finanze" (April 2006)
- 21) Teacher of "Master di Diritto e Pratica Tributaria" (*Master of Tax Law and Practice*) - University of Messina – Department of Economics in relation to "Le sanzioni tributarie" (*Tax penalties*) (November 2003)
- 22) Teacher of "La riforma del sistema fiscale, l'imposta sul reddito delle società e le altre novità" (*The reform of the fiscal system , income tax on businesses and other news*) organized by the Order of Chartered Accountants Court of Naples in relation to "La tassazione per trasparenza e le modifiche all'Irpef" (*Taxation transparency and Changes to Regional Business Tax*) (November 2003)
- 23) Teacher of module "Diritto Tributario" (*Tax Law Module*) "Scuola di Formazione per praticanti dottori commercialisti" Court of Naples - academic year 2003-2004 in relation to "L'Ordinamento tributario. I regimi e gli obblighi contabili per l'impresa" (*Taxation. Rules and accounting requirements for businesses*) (January 2004)
- 24) Teacher at "Scuola Superiore dell' Economia e delle Finanze" – Department of economics and tax sciences – Ministry of Economics and Finance (a.y. 2003/04 :64 hours.; a.y.2004/05: 107 hours; a.y. 2005/2006: 20 hours)

- 25) Teacher of “Master di Diritto e Pratica Tributaria” (*Master of Tax Law and Practice*) – “Università di Bari” – Department of Law in relation to “Il processo tributario di primo grado” (*First Grade hearing on Taxation*) (October 2004)
- 26) Member of teaching staff “Consorzio Universitario di Ricerche ed Educazione” (C.U.R.E.) (*University Consortium for Research and Education*) c/o “Seconda Università degli Studi di Napoli (as of a.y. 2005)
- 27) Accredited teacher by the Ministry of Justice as educator of theories concerning Mediation in civil and commercial matters (from 2011)
- 28) Substitute Teacher subject “Diritto Tributario I e II” (*Tax Law I and II*) - module listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y.2003/2004)
- 29) Substitute Teacher subject “Diritto Tributario” (*Tax Law*) with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y. 2004/2005)
- 30) Substitute teacher subject “Diritto Comunitario tributario per I Beni Culturali” (*EU Tax Law on Cultural Heritage*) and “Diritto Tributario I e II” (*Tax Law I and II*) – module listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y. 2005/2006)
- 31) Substitute Teacher c/o Department of Economics subject “Diritto Tributario I e II” (*Tax Law I and II*) – module listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y. 2006/2007)
- 32) Substitute Teacher c/o the Department of Economics subject “Diritto Tributario” (*Tax Law*) listed with Degree Course in relation to Economics and Commerce as well as “Diritto Tributario I e II” (*Tax Law I and II*) – module listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y.2007/2008)
- 33) Substitute Teacher c/o the Department of Economics subject “Diritto Tributario” (*Tax Law*) listed with Degree Course in “Economia e Commercio” (*Economics and Commerce*) and subject “Fiscalità d’impresa” (*Business Taxation*) listed with 1st level Graduate Degree Course in “Finanza per i Mercati” (*Market Finance*) as well as “Diritto Tributario I e II” (*Tax Law I and II*) listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y.2008/2009)
- 34) Substitute Teacher subject “Diritto Tributario I e II” (*Tax Law I and II*) - module listed with Inter-department Degree Course in relation to Science of Tourism for Cultural Heritage (Department of Economics, Humanities and Philosophy) (a.y. 2009/2010)
- 35) Substitute Teacher c/o the Department of Economics subject “Diritto Tributario” (*Tax Law*) listed with Degree Course in relation to Economics and Commerce (a.y. 2010/2011)

36) Substitute Teacher c/o the Department of Economics subject “Diritto Tributario” (*Tax Law*) listed with Degree Course in relation to Economics and Commerce (a.y. 2011/2012)

37) Associate Professor with Tenure c/o the Department of Economics subject “Fiscalità di Impresa” (*Business Taxation*) listed with Degree Course in relation to “Finanza per i Mercati” (*Market Finance*) (December 2010)

38) Teacher of “Master di Diritto Amministrativo” (*Master in Administrative Law*) – Università S.Orsola Benincasa – Department of Law Studies in relation to “Il Contraddittorio tra Diritto Tributario e Diritto Amministrativo” (*Debate between tax law and administrative law*) (June 2012)

39) Teacher at the PhD school of law sciences – Tax Law Curriculum- “Università degli Studi di Milano Bicocca” in relation to “Il Reclamo e la Mediazione Fiscale” (*Complaints and tax mediation*) (October 2012)

40) Substitute Teacher c/o the Department of Economics subject “Diritto Tributario” (*Tax Law*) listed with Degree Course in relation to Economics and Commerce, old university reform, (a.y. 2012/2013 - a.y. 2013/2014 - a.y. 2014/2015 - a.y. 2015/2016 - a.y. 2016/2017)

41) Substitute Teacher c/o the Department of Economics subject “Fiscalità Internazionale” (*International taxation*) listed with Degree Course in relation to Economics and Commerce, old university reform, (a.y.. 2014/2015 a.y. 2015/2016 - a.y. 2016/2017)

Specific experiences characterized by research activities related to Tax Law

1) Member of the Academic Board of PhD studies in “Diritto Tributario” (*Tax Law*) -IUS/12 – Department of Economics “Seconda Università degli Studi di Napoli” - 19° cycle, 20° cycle, 21° cycle, 22° cycle, 23° cycle

2) Member of the Academic Board for PhD Studies in “Scienze Economiche e Tributarie” (*Tax and Financial Sciences*) -IUS/12 – Department of Economics “Seconda Università degli Studi di Napoli” - 24° and 25° cycle

3) Member of the Academic Board for PhD Studies in “Fiscalità contratti e impresa, tra Diritto Tributario e Diritto Civile” (*Contracts and Business Taxation, among Tax Law and Civil Law*) - IUS/12 – Department of Economics “Seconda Università degli Studi di Napoli” -27° and 28° cycle

4) Member of the Academic Board for PhD Studies in “Diritto Comparato e processi di integrazione” (*Comparative Law and Integration processes*) - Department of Political Studies and Department of Economics “Seconda Università degli Studi di Napoli” -29° cycle, 30° cycle, 31° cycle, 32° cycle

5) Member of the Scientific Secretariat “XXXI Congresso Nazionale dei Dottori Commercialisti” (*XXXI National Chartered Accountants Congress*) (December 1997– October 1998)

- 6) Member of the Organizing Committee Forum “Lo sviluppo dell’area metropolitana” (*Metropolitan area development*) c/o the Department of Economics and Commerce “Università Federico II di Napoli” (July 1998)
- 7) Conference Coordinator "Le nuove dichiarazioni dei redditi" (*New tax returns*) organized by magazine “Il Fisco” and by the Order of Chartered Accountants of Naples (May 1999)
- 8) Member of the Scientific Committee Forum "Il fisco telematico" (*The electronic tax return*) organized by the Order of Chartered Accountants Court of Naples (July 1999)
- 9) Delegate of the Council of the Order of Chartered Accountants Court of Naples - Study Committees on Direct and Indirect Income Taxes and Local Authorities (July 1999-July 2002)
- 10) Member of the Organizing Committee Forum "Il bilancio consuntivo" (*The final balance*) organized by the Order of Chartered Accountants Court of Naples "(May 2000)
- 11) Member of the Organizing Committee Forum "Accertamento con adesione" (*Assessment with adhesion*) organized by the Order of Chartered Accountants Court of Naples "(June 2000)
- 12) Member of the Organizing Committee Forum "Retribuzione di risultato: l’esperienza fatta e le prospettive aperte di un nuovo CCNL” (*Pay on results: experience gained and open prospects as to a new national labour contract*) organized by the National Federation of local authorities directors (June 2000)
- 13) Member of the Scientific-Technical Secretariat in preparing the socio-economic Development Plan for the Province of Caserta, assignment on behalf of the University Consortium for Economic Research (C.U.R.E.) (September 2000-March 2001)
- 14) Conference Coordinator "Gli studi di settore. Strumento di accertamento e di tutela del contribuente” (*Sector of study: Assessment tool and protection of taxpayer*) in cooperation with “Scuola Centrale Tributaria - Ezio Vanoni", the Ministry of Finance and the Department of Economics “Seconda Università di Napoli” (January 2001)
- 15) Member of the Executive Committee “Master in diritto tributario internazionale” (*Master in international tax law*) “Seconda Università di Napoli” Department of Economics (a.y. 2001-2002)
- 16) Course Project Actuator "Diventare una e-company” (*How to become an e-company*) - Measure 6.4 Action 5.1 POR Campania 2000/06, commissioned by the University Consortium for Economic Research (C.U.R.E.) “Seconda Università degli Studi di Napoli” (January-April 2003)
- 17) Member of the Scientific Committee Conference "I Condoni e I concordati fiscali della Finanziaria 2003” (*Fiscal amnesty and tax settlement concerning Fiscal Package 2003*) organized by the Association of Young Chartered Accountants of Anpoli and La FIDDOC. (March 2004)

- 18) Member of the Scientific Committee Conference "Tassazione del risparmio tra protezione Nazionale ed Integrazione Europea" (*Taxation on savings: between National Protection and European Integration*) - organized by the International Taxation Commission of the Order of Chartered Accountants Court of Naples - S. Leucio (April 2004)
- 19) Member of the Commission awarding scholarships to travel abroad called by the Department of Economics "Seconda Università degli Studi di Napoli" on appointment of the Dean. (from a.y. 2004)
- 20) Member of the Commission "Antonio Acconcia Prize" aimed at students who performed the best internship in 2004 c/o companies and other structures called by the Department of economics "Seconda Università degli Studi di Napoli" (October 2004)
- 21) Member of the Scientific Committee "Fondazione culturale per fini scientifici in campo Giuridico ed Economico – G. Leone" (*Cultural foundation for scientific purposes in the field of Law and Economics - G.Leone*) established in the Province of Caserta (as of February 2005)
- 22) Member of the Board of Directors of the "Consorzio Universitario di Ricerche ed Educazione" (University Consortium for Research and Education) (C.U.R.E.) (from February 2005 to December 2009)
- 23) Member of the Commission on comparative evaluation in awarding teaching contracts for Degree Course in Science of Tourism for Cultural Heritage (Department of Humanities and Economics) (ay 2005-2006 / 2006-2007)
- 24) Representative of the Department of Economics teaching staff for inter-department Degree Course (humanities-economy) in Science of Tourism for Cultural Heritage (from a.y. 2005-2006 to a.y. 2010-2011)
- 25) Member of the Exam Commission awarding the title of "Dottore di ricerca in Istituzioni e Politiche ambientali, finanziarie e tributarie – 17° e 18° ciclo" (*Doctor of research in environmental, financial and tax policies and institutions - 17th and 18th cycle*) c/o the Department of Law Studies "Federico II di Napoli" (a.y. 2005-2006)
- 26) Representative of the Department of Economics research staff "Seconda Università degli Studi di Napoli (from a.y. 2006-2007 to a.y. 2009-2010)
- 27) Member of the Examining Board for Tender Call assigning 1 research grant on "La Riforma fiscale e l'armonizzazione dei sistemi fiscali europei" (*Tax reform and harmonization of tax systems in Europe*) called by the Department of Economics "Seconda Università degli Studi di Napoli" (a.y. 2005-2006)
- 28) Member of the Educational Committee for Degree Course in Science of Tourism for Cultural Heritage (a.y. 2005-2006)
- 29) Member of the Scientific Council "Master in diritto tributario internazionale" (*Master in international tax law*) Department of Economics "Seconda Università degli studi di Napoli" (a.y. 2006-2007)

- 30) Member of the Scientific Committee of the “VI Convegno di Fiscalità Internazionale e Comunitaria” (*VI Congress on International and European Community Taxation*) - VI International Community Tax Meeting SPRING IN NAPLES ". Status of VAT harmonization thirty years after implementation of the sixth directive (1977-2007) (a.y. 2007-2008)
- 31) Advisor to the Association of Chartered Accountants and Accounting Experts for Advanced training, ODCEC Naples (as of February 2008)
- 32) Auditor for PRIN 2008/12 project evaluation -IUS/12 sector, appointed by “MIUR” (*Ministry of Education, University and Research*)
- 33) Member of the Scientific Committee of SUN university scientific days year 2008 on behalf of the Department of Economics “Seconda Università degli studi di Napoli” (a.y. 2008-2009/ 2009-2010)
- 34) Member of the Technical Educational Committee Degree Course in Science of Tourism and Cultural Heritage “Seconda Università degli Studi di Napoli” (from a.y.. 2005-2006 to 2008-2009)
- 35) Delegated to coordination of the Library of the Department of Economics “Seconda Università degli Studi di Napoli” (a.y. 2010)
- 36) Member of the Exam Commission for the lawyers qualification session 2011, appointment by Ministry of Justice (December 2011)
- 37) Member of the Examining Board for admission to the 28th cycle PhD School of Legal Sciences - Curriculum Tax Law – “Università degli Studi di Milano Bicocca” (October 2012)
- 38) Member of the “Master di Ateneo” (*University Master*) commission – appointment as per Rector’s Decree. n.1163/12 (October 2012)
- 39) Member of the Commission for “Regolamento per la ripartizione delle risorse e per la selezione dei professori e ricercatori destinatari dell’intervento, secondo criteri di merito accademico e scientifico di cui all’art. 29 co. 19 della legge n. 240/2010” (*Regulations for allocation of resources and selection of professors and researchers to whom intervention in addressed based on criteria of academic and scientific merits as per article 29, paragraph 19 of law 240/2010*). Appointment as per Rector’s Decree 253/14 (April 2014)
- 40) Member of the Exam Commission for PhD final exams 26th cycle PhD School of Law Sciences-Tax Law Curriculum – “Università degli Studi di Milano Bicocca” (September 2014)
- 41) Member of the Examining Board for admission to the 30th cycle PhD in Comparative Law and Integration Processes – “Seconda Università degli Studi di Napoli” (September 2014)
- 42) Designation for Exam Commission for the lawyers qualification session 2014

- 43) Obtained professional qualification as Chartered Accountant and Accounting Auditor – (from 6 February 1995)
- 44) PhD in Tax Law at the Second University of Naples - Faculty of Economics XI Cycle (from 31-01-2000)
- 45) Component of the technical-scientific secretariat for the drafting of the Socio Economic Development Plan for the Provincia of Caserta, on behalf of the Consorzio Uiversitario di ricerche economiche (Cure) (from 01-09-2000 to 01-03-2001)
- 46) Postgraduate research on the topic “La gestione dei tributi provinciali” (*The management of local tax*) at the Department of Economics of the Second University of Naples funded by the Provincia of Caserta (from 10-05-2001 to 10-05- 2003)
- 47) Journalist (from 15-01-2002 to today)
- 48) Component of the Board of Directors of the Consorzio Universitario di ricerche economiche (Cure) (from 01-02-2005 to 01-12-2009)
- 49) Director of the Fondazione Dottori Commercialisti (Foundation of Accountants) of Naples (from 04-02-2008 to 01-01-2011)
- 50) Auditor of the MIUR’s projects “PRIN” 2008 for the Ius / 12 Sector. (from 15-07-2009 to 01-10-2009)
- 51) Member of Master Program commission (from 25-09-2009 to 30-11-2015)
- 52) Professional Mediator - enrolled in the lists of the Ministero di Grazia e Giustizia (from 01-05-2011 to today)
- 53) Member of the Commission for Research at the University - Second University of Naples - (Appointed by D.R.n.134 / 2015 from 17-02-2015 to today)
- 54) Component of the Research sector of University's Quality Assurance Office _ Seconda Università degli Studi di Napoli (D.R. n.231 / 2015 from 12-03-2015 to today)
- 55) Component of the research group set up by the Campania Region for the creation of a Special Economic Zone for the harbor of Naples and Salerno and Bagnoli zone (from 02-12-2015 to today)
- 56) Chair of the Scientific Committee of the Campania Higher Education School (SAF) with scientific responsibility in the area "Tax and labor advice; Tax Litigation" (from 14-12-2015 to today)
- 57) Member of the Expert Committee of the President Committee VI Finance - Chamber of Deputies - Assigned Theme: Special Economic Zones (from 11-01-2016 to today)
- 58) President of the Fondazione di studi e ricerche dell’Ordine dei Dottori Commercialisti ed Esperti Contabili di Napoli (*Foundation of Studies and Research of the Order of Chartered Accountants of Naples*) (from 17 -06-2017 to 2021)

Publications

- 1. 2017. Volume Contribution (Chapter or Wise)**
Proporzionalità e sanzioni amministrative tributarie. . In: AA.VV.. (a cura di): G. PERLINGIERI A. FACHECHI, Ragionevolezza e proporzionalità nel diritto contemporaneo. pag.137-166, ISBN:978-88-495-3398-9
- 2. 2017- Article in scientific journal**
La tassazione dell'IVA nel Paese di destinazione: un apparente ritorno al passato che scommette sul futuro dell'UE. In INNOVAZIONE E DIRITTO, vol. 4, p. 1-26, ISSN: 1825-9871
- 3. 2017- Article in scientific journal**
Tutela dei diritti acquisiti in materia previdenziale e fiscalità alla luce degli orientamenti della corte costituzionale. pp.65-94. In Il foro napoletano - ISSN:0015-7848 vol. 1
- 4. 2016 - Article in scientific journal**
Problematiche fiscali per l'imposizione indiretta dei trust. DIRITTO E PRATICA TRIBUTARIA, vol. 6, p.2346-2395, ISSN: 0012-3447
- 5. 2016 Monograph**
Misure cautelari a tutela del credito erariale - Seconda edizione. vol. 34, p. 1-328, TORINO:Giappichelli, ISBN: 978-88-921-0647-5
- 6. 2016 Article in scientific journal**
L'abuso del diritto o elusione fiscale: clausola generale nel diritto tributario, in Rivista di diritto dell'impresa – ISSN:1593-9502 vol.1
- 7. 2016 Article in scientific journal**
Sistema fiscale bancario e rapporti con la clientela.
Innovazione e diritto, vol. 2, p. 4-18, ISSN: 1825-9871
- 8. 2016 Volume Contribution (Chapter or Wise)**
Il fermo fiscale dei beni mobili registrati (art.86, D.P.R.29.9.1973, n.602). In: AA.VV.. (a cura di): Francesco Tesauo, Codice commentato del processo tributario. vol. unico, p. 1387-1395, Milano:UTET, ISBN: 978-88-5981478-8
- 9. 2016 Volume Contribution (Chapter or Wise)**
*L'ipoteca fiscale (art.77, D.P.R. 29.9.1973, n.602).*In: AA.VV.. (a cura di): Francesco Tesauo, Codice commentato del processo tributario. vol. unico, p. 1324-1336, Milano:UTET, ISBN: 978-88-5981478-8
- 10. 2016 Volume Contribution (Chapter or Wise)**
Compatibilità europea degli interventi a sostegno delle aree colpite da calamità naturali. In: AA.VV.. (a cura di): M.Basilavecchia L. Del Federico A. Pace C. Verrigni., Interventi finanziari e tributari per le aree colpite da calamità tra norme interne e principi europei. p. 147-196, TORINO:Giappichelli, ISBN: 978-88-921-0142-5
- 11. 2016 Article in scientific journal**
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- 12. 2015. Article in scientific journal**
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