AVVOCATI E
COMMERCIALISTI



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Biography

Tax lawyer.
After earning his degree from the University of Bologna, he became a qualified lawyer registering with the Milan Bar in 2002.
He completed the "*Master in Tax Law*" and the "*Master in tax litigation*" at the Ipsoa training school in Milan and the Master in Tax Law at "*IlSole24ore*".
In 2010, he attained the title of Publicist.

Areas of expertise

Expert in tax law, his main sectors of specialization are: VAT and indirect taxes, customs law, tax assistance during audits/verifications, tax litigation, national and international tax law.

He has developed special expertise on issues related to customs law, with particular reference to issues pertaining to tax deposits and international trade techniques. He also has in-depth experience on matters related to VAT and customs law in foreign exchanges, with a special focus on EC and foreign triangulations.

Since 2012/2013, he has been an instructor at the Training Courses for Officer and Petty Officers of the Tax Police at the Training School in Ostia (Rome) for VAT forms (conditions and VAT frauds).

He has gained extensive experience in the journalism and publishing sector (with, among others, *Sole24Ore*, *ItaliaOggi*, *Ipsoa*, *Eutekne*).

He has authored almost three hundred fifty scientific publications on tax law.

He collaborates with primary training companies and industry associations in the area of seminars and conferences. He is also an instructor for various specialized courses and masters, teaching courses on VAT forms.

Foreign languages

English.

Publications

– EU VAT System (Sistema dell'Iva Ue), in *Settimana fiscale – IlSole24Ore*, 2018, 1;

– Goods imported under customs threshold (*Beni importati in franchigia doganale*), in *Settimana fiscale – IlSole24Ore*, 2017, 47;

-VAT deductible for vehicles used for the maintenance of th transport network (*Iva detraibile per i veicoli destinati alla manutenzione della rete di trasporti*), in *Eutekne.info*, 13 November 2017;

– Banking consortia (Consorzi bancari), in *Settimana fiscale – IlSole24Ore*, 2017, 42;

– VAT detraaction even if the counterparty is active (*Detrazione Iva anche se la controparte è*

attiva), in *Eutekne.info*, 20 October 2017;

– Expanded exemption from the obligation to report the sale of alcoholic products (*Ampliato l'esonero dall'obbligo di denuncia di vendita di prodotti alcolici*), in *Eutekne.info*, 16 October 2017;

– VAT on services on third party real estate properties (*IVA sui servizi su immobili di terzi*), in *Settimana fiscale – IlSole24Ore*, 2017, 39;

– Triangular transactions. Limits on the benefit from the "VAT exemption" (*Operazioni triangolari. Limiti al beneficio dell' "esenzione Iva*"), in *Settimana fiscale – IlSole24Ore*, 2017, 37;

– Drugs untaxed. According to the Court of Justice, there exists a reduction in taxable base (*Medicine detassate. Per la Corte Ue esiste una riduzione di base imponibile*), *ItaliaOggi*, 13 July 2017, 28;

– In customs, bunkering prevents duplications (*In dogana il bunkeraggio evita duplicazioni*), *ItaliaOggi*, 15 giugno 2017, 30;

– Good faith saves the margin regime (*La buona fede salva il regime del margine*), in *Eutekne.info*, 19 May 2017;

– The supplement for the shipper for transport falls within the value for customs purposes (*Il supplemento allo spedizioniere per il trasporto rientra nel valore in dogana*), in *Eutekne.info*, 12 May 2017;

– In active perfection, the taxable value includes union goods (*Nel perfezionamento attivo il valore imponibile include le merci unionali*), in *Eutekne.info*, 22 April 2017;

– For the value in customs, the entire payment to the seller may be forfeited (*Per il valore in dogana forfetizzabile l'intero pagamento al venditore*), *Eutekne.info*, 22 April 2017;

– Duties on importation, opposition in three steps (*Dazi all'importazione, opposizione in tre mosse*), *ItaliaOggi*, 22 March 2017, 45;

– Location approved, the Agency answers in 60 days. Customs/a circular on administrative

procedures (*Luogo approvato, l'Agenzia risponde in 60 giorni. Dogane/una circolare sulle procedure amministrative*), *ItaliaOggi*, 8 March 2017, 31;

– Managemente of highway/road infrastructures by the public entity without VAT (*Gestione di infrastrutture stradali da parte dell'ente pubblico senza IVA*), in *Eutekne.info*, 20 January 2017;

– The new Guidelines provide help in completing the customs declaration (*Dalle nuove Linee guida un aiuto per compilare la dichiarazione doganale*), in *Eutekne.info*, 1 August 2016;

– New possibilities for the recovery of VAT in pharmaceutical payback (*Nuova apertura sul recupero dell'IVA nel payback farmaceutico*), in *Eutekne.info*, 11 July 2016;

– The figure of AEO is central also in the new customs Code (*Anche nel nuovo Codice doganale europeo centrale la figura AEO*), *Eutekne.info*, 25 April 2016.

Additional publications

– Corriere Tributario;

– GT Rivista di Giurisprudenza Tributaria;

– L'IVA;

– Fiscalità Internazionale;

– Il Fisco;

– Eutekne.info;

– Italiaoggi.

Collaborations with institutional publications

– *Codice Iva Nazionale e Comunitaria Commentato*, in AA.VV., coordinated by P. Centore, Ipsoa, Milan, Ed. II, 2013 and 2016;

– *Codice Iva Nazionale e Comunitaria Commentato*, in AA.VV., coordinated by P. Centore, Ipsoa, Milan, Ed. I, 2010;

– *La nuova Iva europea e nazionale*, I Ed., P. Centore, Ipsoa, Milan, 2010;

– *Iva europea: il Vat Package 2008*, I Ed., P. Centore, Ipsoa, Milan, 2008;

– *Il regime del margine*, Fisco in Pratica, P. Centore, Ipsoa, Milan, 2007;

– *Iva europea: guida alla nuova direttiva rifusa*, P. Centore, Ipsoa, Milan, 2007;

– *Collana i "TASCABILI"* – Supplemento a L'Iva n. 12 – "Operatore economico autorizzato – AEO", P. Centore, Ipsoa, Milan, 2007;

– *Iva europea: aspetti interpretativi ed applicativi dell'Iva nazionale ed europea*, IV. Ed., P. Centore, Ipsoa, Milan, 2006.

Practice Areas

VAT and Customs
Tax Litigation
Journalism / Publishing
National and International Tax and Global Mobility