



Piergiorgio Valente
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Key Memberships

- *Chairman* of the GTAP Global Tax Advisers Platform [2019-*present*]
- *President* of the Tax Technology Committee (TTC) of CFE Tax Advisers Europe (Confédération Fiscale Européenne) [2022-*present*]
- *President* of Commissione Tax Policy internazionale e relazioni con Enti istituzionali OCDEC [2023-*present*]
- *President* of the CFE Tax Advisers Europe (Confédération Fiscale Européenne) [2017-2022]
- *Chairman* of the Technical Committee of the *International Association of Financial Executives Institutes* (IAFEI) [2019-*present*]
- *Member* of the Business at OECD (BIAC) *Committee on Taxation and Fiscal Policy* [2018-*present*]
- Italian Representative of Confindustria at the *Tax Policy Working Group of BUSINESSEUROPE* [1997-*present*]
- *Chairman* of the Tax Committee of the *Italian CFO Association (ANDAF)* [1998-*present*]
Board Member of the Lombardy Chamber of the *National Association of Italian Tax Advisors (ANTI)* [2015-*present*]
Lead Coordinator of the CNDCEC (*Dottori Commercialisti*) Working Group on *International Taxation* [2018-*present*]
Member of the Business at OECD (BIAC) Working Group on *Digital* [2018-*present*]
Member of the Global Tax Controversy (GTC) Team [2019-*present*]

Special Institutional Assignments

- *CFE Representative* to the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation of the *European Commission* [2013-2016; 2016-2019; 2020-2022]
- *Advisor* to the *Ministry of Foreign Affairs* of the Republic of San Marino [2013-*present*]
- *Advisor* to the Asia Oceania Tax Consultants' Association (AOTCA) [2019-*present*]

Academic Activities

- *Professor* of *Diritto Internazionale* and *International Tax Law* at the Link Campus University in Rome academic year 2023-2024
 - *Adjunct Professor* of *Taxation of Multinational Enterprises*, *Politica Tributaria Internazionale*, *Pianificazione Fiscale Internazionale* and *Diritto Tributario Internazionale* at the Faculty of Political Studies and for the Superior European and Mediterranean Education “*Jean Monnet*” of the University “*Luigi Vanvitelli*” in Naples [2004-2018]
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Cum-ex and dividend capture strategies

- Targeted as potential client in Cum-ex transactions/trading when he was Corporate Tax Manager
- Coordinated related key decision makers about Cum-ex transactions/trading while holding the position of Corporate Tax Manager
- Advised clients on Cum-ex transactions and related cross-border risks in light of the applicable laws and best practices
- Acted as consultant to criminal tax lawyers regarding complex transactions (including Cum-ex trading) for various companies and tax professionals
- Joined groups of experts and issued opinions and reports concerning criminal investigations about international tax planning schemes.

Advice to Countries

Advised countries and international institutions in tax reforms, implementation of BEPS measures and negotiation of Double Tax Treaties. Also provided training to countries.

Commitment to Tax Policy & Involvement

Realized significant contributions to tax policy at EU and worldwide level for the benefit of taxpayers, states, and all stakeholders in general.

- Issuance of technical contributions (submissions of technical questionnaires and papers; opinion statements; papers, etc.)
- Representation in EU Expert Groups (as representative at the EU Platform for Tax Good Governance – second mandate)
- Participation at EU and OECD institutional meetings and consultations
- Leading roles in well-known professional and industrial associations
- Legislative drafting and technical support to Governments in the tax and tax policy fields
- Participation in outsourced policy support initiatives
- Activity in the academic area and participation in seminars and conferences worldwide.

Global Tax Advisers Platform (GTAP)

CFE Tax Advisers Europe together with the Asia-Oceania Tax Consultants' Association ("AOTCA") and the West African Union of Tax Institutes ("WAUTI"), established GTAP in 2018.

GTAP is an international platform, representing more than 600,000 tax advisers in Europe, Asia and Africa, that seeks to bring together national and international organizations of tax professionals from all around the world. The principal aim of GTAP is to promote taxpayer and tax advisers' interests by ensuring the fair and efficient operation of the global tax framework, including recognition of the rights and interests of taxpayers, and the role of tax professionals.

A strategic framework was designed to promote the vision/mission of the GTAP. Due to the fact that the GTAP includes members of different jurisdictions in the world it will be a privileged forum to ensure the desired inclusiveness and consistency on the implementation of the measures to counteract tax evasion and fraud and to improve current tax rules.

During his Presidency of CFE Tax Advisers Europe, Piergiorgio worked actively for the launch and expansion of the GTAP. Three Associations joined the project in 2018 (i.e., International Association of Financial Executives; A.M.A. Association of Mediterranean Auditors and STEP Society of Trust and Estate Practitioners) and more expressed their interest in joining.

CFE Tax Advisers Europe

- *President* of the Tax Technology Committee (ITC) of CFE Tax Advisers Europe (Confédération Fiscale Européenne) [2022-present]
- *President* of the CFE Tax Advisers Europe (CFE) [2017-2022]
- *Chairman* of the Fiscal Committee of CFE Tax Advisers Europe (CFE) [2013-2016]

The CFE was founded in 1959 and today embraces 30 national organizations from 24 European States, representing more than 200,000 tax advisers. Piergiorgio is on his second mandate as President of CFE Tax Advisers Europe (CFE). Previously he was the Chair of the Fiscal Committee of CFE. At EU level, and in his role as Chair of the CFE Fiscal Committee, he has been actively involved on EU work for the purpose of counteracting tax fraud and evasion, and fostering good governance, while regularly contributing to the ongoing EU actions/initiatives set to implement the EU Package to Fight Tax Evasion and Aggressive Tax Planning, EU Consultations, and other initiatives launched by the EU in the tax field. During his mandate as President of CFE, he kept making his best endeavours to:

- Contribute to a level playing field in the EU, extending CFE reach through the GTAP (Global Tax Advisers Platform which represents more than 700.000 tax advisers)
- Advocate taxpayers' rights in the framework of international associations
- Analysing and contributing through a series of publications to the "Digital Tax/digitalization" debate
- Setting-up of a Tax Technology Committee
- Promoting technical skills and training through the CFE Academy
- Fostering strategic cooperation with peers and leading associations

Business at OECD (BIAC)

- *Member of the Taxation and Fiscal Policy Committee of the Business and Industry Advisory Committee (BIAC)* to the OECD [2018-present]
- *Bureau Member of the Taxation and Fiscal Policy Committee of the Business and Industry Advisory Committee (BIAC)* to the OECD [2010-2018]

- BLAC Bureau Lead Contact for Action 13 (*Transfer Pricing - Re-examining TP Documentation*) and Co-Lead for Action 7 (*Permanent Establishment - Artificial Avoidance of PE Status*), OECD BEPS Action Plan [2013-2015]

The Taxation and Fiscal Policy Committee contributes to the work of the following OECD bodies:

- Committee on Fiscal Affairs (CFA) and CFA Bureau
- WP 1 on Tax Conventions; WP 2 on Tax Policy Analysis and Tax Statistics; WP 6 on the Taxation of Multinational Enterprises; WP 9 on Consumption Taxes & Technical Advisory Group on VAT (mandated participation); WP 10 on Exchange of Information and Tax Compliance
- BEPS Inclusive Framework
- Forum on Tax Administration (FTA)
- Task Force on the Digital Economy

BUSINESSEUROPE

- *Italian Representative of Confindustria at the Tax Policy Working Group of BUSINESSEUROPE* [1997-present]

- *BUSINESSEUROPE Lead Drafter for Action 10 (Transfer Pricing - Low Value Adding Services)*, OECD BEPS Action Plan [2015]

Contributed to the drafting of BUSINESSEUROPE position papers issued by the Tax Policy Committee.

Publications

Author of 14 volumes

“Transfer Pricing Manual”, IV Ed., Wolters Kluwer, 2018 *“International Tax and Tax Policy”*, 2018

“Casi e Materiali di Diritto Tributario Internazionale”, 2018

“Manuale di Politica Fiscale dell’Unione Europea (PFUE) e degli Organismi Sovranazionali”, 2017

“Casi e Materiali di Politica Fiscale dell’Unione Europea (PFUE) e degli Organismi Sovranazionali”, 2017

“International Tax Treaties”, VII Ed., Wolters Kluwer, 2016

“International Tax Avoidance”, III Ed., Wolters Kluwer, 2014

“Residence in International Tax Law”, Wolters Kluwer, 2013

“San Marino. Taxation of International Tax Treaties”, Wolters Kluwer, 2012

“Tax Governance Manual”, Wolters Kluwer, 2011

“Supranational Taxation”, III Ed., il Sole-24 Ore, 2008 *“The Digital Continent”*, il Sole-24 Ore, 2002

“The Invisible Enterprise”, il Sole-24 Ore, 2001

“CFC - Controlled Foreign Companies”, il Sole-24 Ore, 2001

Co-author of 30 volumes (some titles are listed below)

“Gaming and Criminal Tax Law”, Eurilink University Press, 2020

“Deemed Residence and Related Tax Issues”, Wolters Kluwer, 2020

“Expatriates and Related Labour and Tax Issues”, Wolters Kluwer, 2019
“International Consultancy: Methods and Risks”, Wolters Kluwer, 2019
“Tax Evasion and Anti-Tax Evasion”, Eurilink University Press, 2018
“Tax Evasion and Criminal Tax”, Eurilink University Press, 2018
“Mutual Agreement Procedure (MAP)”, Wolters Kluwer, 2018
“Undisclosed Permanent Establishment”, Wolters Kluwer, 2018
“Handbook of EU and Supranational Tax Policy”, Eurilink University Press, 2018
“International Tax and Financial Planning”, Wolters Kluwer, 2017 “Tax Governance and Tax Risk Management”, Wolters Kluwer, 2017
“Advance Pricing Agreements and Tax Compliance”, Wolters Kluwer, 2017 “Geo-Tax Policy. Janus Dilemma between Territorial Borders and the Digital Continent”, Eurilink University Press, 2018
“Anti-Money Laundering and Criminal Tax”, Eurilink University Press, 2017
“Manual of EU and Supranational Tax Policy”, Eurilink University Press, 2017
“Patent Box and Intangibles”, Wolters Kluwer, 2017
“Tax Issues of Outbound Investments”, Wolters Kluwer, 2016 “International Taxation of Independent Workers”, Wolters Kluwer, 2016 “Beneficial Owner and Treaty Shopping”, Wolters Kluwer, 2016
“Tax Residence of Individuals”, Wolters Kluwer, 2016
“Tax Audits for International Activities”, Wolters Kluwer, 2015
“Tax Implications of International Ventures”, Wolters Kluwer, 2015
“Taxation of the Digital Economy”, Wolters Kluwer, 2015
“Trademarks, Patents, Know-how”, Wolters Kluwer, 2014 “Company Migration and Transfer of Seat”, Wolters Kluwer, 2014

Over 500 articles published

(i.e., *Bulletin for International Taxation*, *European Taxation*, *EC Tax Review*, *Intertax*, *Tax Notes International*, *International Tax Review*, *Tax Planning International Review*, *Journal of International Taxation*, *International Financial Law Review*, *Tax News International*, *Financial Times World Report*, *Rivista di Diritto Tributario Internazionale* (La Sapienza University), *Strumenti finanziari e fiscalità* (Bocconi University), *Corriere Tributario*, *Bollettino Tributario*, *Commercio Internazionale*, *Fiscalità Internazionale*, *Rivista di Diritto Tributario*, *Amministrazione & Finanza*, *Press*, *il Sole-24 Ore*, etc.)

Blog

Kluwer International Tax Blog (<http://kluwertaxblog.com/>)

Keynote Speaker

- Invited as Speaker in leading events:
 - 2019 Global Taxation Policy Conference ([link](#))
 - 2019 “International Tax Cooperation” Congress 2019: Digital Economy, Transfer Pricing and Litigation in Tax Matters (MAPs) ([link](#))
 - 2018 ACTL-IBFD Conference - Taxing the Digital Economy: the EU Proposals and other Insights ([link](#))

- 2017 2nd International Conference on Taxpayer Rights ([link](#))
- For a detailed list please see <http://www.gebpartners.it/incontri>

Past Institutional Assignments

- *Chairman* of the International Tax Committee of the *International Association of Financial Executives Institutes* (IAFEI) [2012-2019]
- *Bureau Member* of the Business at OECD (BIAC) *Committee on Taxation and Fiscal Policy* [2010-2018]
- *Lead Coordinator* for “*International Tax Relations - EU Observatory - Taxation Area*” of CNDCEC (*Dottori Commercialisti*) [2015-2017]
- Advisor to the *Ministry of Finance* of the Republic of San Marino for *International Tax Policies* [2009-2016]
- Advisor to the *Ministry of Industry and Commerce* of the Republic of San Marino [2013-2016]
- *Chairman* of the *Fiscal Committee* of the CFE Tax Advisers Europe (*Confédération Fiscale Européenne*) [2013-2014; 2015-2016]
- *Lecturer* at the Superior Institute of the *Ministry of Economy and Finance* [2003-2014]
- *Chairman* of the *International Tax Commission* with the Board of Certified Tax Advisers (*Dottori Commercialisti*) of Milan (ODCEC) [2002-2005]
- *Member* of the *Panel of Independent Experts* with the European Commission [1999-2001]