

**Piergiorgio Valente**, a Certified Tax Consultant and Auditor under Italian Law and Technical Advisor of the Court in Milan, is Founder and Managing Partner of the Law Firm *Valente Associati GEB Partners*.

### ***Didactics***

- *Full Professor* of *EU and Supranational Taxation* at the Advanced Course for the Tax Police of the Revenue Guard Corps (*Guardia di Finanza*).
- *Professor of Taxation of Multinational Enterprises* at the Faculty of Political Studies and for the Superior European and Mediterranean Education “*Jean Monnet*” of the Second University of Studies in Naples.
- *Professor of EU Tax Law*, as well as *Tax Planning and Transfer Pricing* at the Link Campus University in Rome.
- *Lecturer* at the Superior Institute of the *Ministry of Economy and Finance*.

### ***Memberships and Affiliations***

- *Chairman* of the Fiscal Committee of the *Confédération Fiscale Européenne* (CFE) [2013-2014; *confirmed for the 2015-2016 term*]
- *CFE Representative* to the Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation of the *European Commission* [2013-2015]
- *Chairman* of the International Tax Committee of the *International Association of Financial Executives Institutes* (IAFEI) [since 2012]
- *Bureau Member* of the *Taxation and Fiscal Policy Committee* of the *Business and Industry Advisory Committee* (BIAC) to the OECD [since 2010]
- *BLAC Bureau Lead Contact* for Action 13 (Transfer Pricing) and *Co-Lead* for Action 7 (Artificial Avoidance of PE Status) of the BIAC Action Plan within the OCED BEPS project [2013-2014]
- *Italian Representative* of Confindustria with the *Tax Policy Working Group* di BUSINESSEUROPE [since 1997]
- *Chairman* of the Tax Committee of the Italian CFO Association (AN-DAF) [since 1998].

### ***Publications***

Author of numerous volumes (among which:

“*International Tax Avoidance*”, 2014

“*Corporate Tax Residence and Tax Avoidance*”, III Ed., 2013

“*Transfer Pricing Manual*”, II Ed., 2012

“*International Tax Treaties Against Double Taxation*”, VI Ed., 2012

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

“*Tax Governance Manual*”, 2011

“*Supranational Taxation*”, III Ed., 2008

“*The Digital Continent*”, 2002

“*The Invisible Enterprise*”, 2001).

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In the *International Tax Series*, edited for IPSOA Wolters Kluwer, he is co-author of the following volumes:

“*Trademarks, Patents and Know-How: International Management of Intangibles*”, 2014

“*Delocalization, Corporate Migration, and Transfer of Headquarters*”, 2014

“*Workers Abroad: Tax, Labor, and Social Security Aspects*”, 2014

“*International Disputes: Mutual Agreement Procedures and Relations Management*”, 2013

“*Exchange of Information: Tax Assessments (Practical Considerations)*”, 2013

“*Hidden Permanent Establishment: Tax Assessments (Practical Considerations)*”, 2013

“*Comparability Analysis in Transfer Pricing*”, 2013

Over 400 articles published in prestigious national and international specialized magazines and reviews (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*” and “*Financial Times World Report*”).

### ***Special Institutional Assignments***

Advisor to the *Ministry of Foreign Affairs* of the Republic of San Marino. [since 2013]

Advisor to the *Ministry of Finance and Budget* of the Republic of San Marino for *International Tax Policies, Tax Treaties Against Double Taxation, and Exchange of Information*. [since 2009]

Chairman of the *International Tax Commission* with the Board of Certified Tax Consultants of Milan. [2002-2005]

Member of the *Panel of Independent Experts* with the European Commission. [1999-2001]

### ***Professional Experiences***

#### ***Ernst & Young***

From 1997 to 2001, he worked with Ernst & Young as *Partner and Director of International Tax Planning* as well as *National Director* of the *BU Large Corporations (Grandi Imprese)*. His main activity consisted in assisting large inbound and outbound multinationals.

Among his various activities within Ernst & Young, Piergiorgio was also the *Italian Representative of Global Accounts Area Leader (GAAL)*, of the *Global Energy Committee* and of the *Global Marketing Operating Committee (GMOC)* of Ernst & Young International; *National Director* of the *BU Knowledge* with responsibilities for the Centro Studi Ernst & Young, Technical Committee, Business School and GATE and Member of the Operative Committee; *Head of the Energy Sector* of the Italian Tax Practice.

*Senior Tax Manager* at Ernst & Young in 1991, he primarily worked on international transactions involving multinational corporations; his responsibilities involved international tax planning including the determination of tax structures and offshore financing with particular emphasis on the European Directives; he also provided consultation on multinational mergers, acquisitions and reorganizations for both, foreign and Italian corporations.

In 1987 he joined the *International Tax Department* of Ernst & Young in Milan, where he worked on a significant volume of corporate restructurings of multinationals; actively involved in the determination of international tax structures, he also conducted extensive analyses of tax treaties and tax exposure for multinational entities.

[1987-1993 and 1997-2001]

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### *Agip SpA*

From 1993 to 1997, he was *Head of the Tax Department* of Agip S.p.A. (the Exploration & Production Company of the ENI Group).

As *Corporate Manager of the Tax & Tax Planning Department*, his responsibilities in international taxation affairs of the Group covered: planning of consolidated corporate tax strategies, implementation of related fiscal policies, coordination of subsidiaries' activities in addition to providing all necessary technical assistance to minimize the overall tax burden of consolidated Group enterprises.

In his capacity he acquired considerable experience in coordinating engagements involving many locations (United Kingdom, United States, Russia, Kazakhstan, China, Venezuela, Egypt, Congo) and was also Member of various tax committees.

[1993-1997]

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