



Federico Bertocchi

ABOUT ME

Postdoctoral research in Tax Law at the University of Bergamo. Graduated with honors from the University of Genoa (Italy) with an international tax law thesis. My research interests focus on national, EU and international tax law. I love challenges because they make you grow!

WORK EXPERIENCE

05/2024 – CURRENT Bergamo, Italy

Postdoctoral research University of Bergamo

Research focus: the compatibility of the Single Tax Principle, and the taxes that seem to apply it, with the fundamental freedoms and the internal market.

11/2022 – CURRENT Bergamo, Italy

Researcher Osservatorio Attrattività Italia - University of Bergamo

Research center focused on local and national development and attractiveness.

Website <https://cesc.unibg.it/it/ricerca/sezioni/oatt>

12/2021 – CURRENT Naples, Italy

Annotator Centro di ricerca di Diritto Tributario Europeo - IFE - Ius Fiscale Europaeum

Website <https://www.unisob.na.it/ateneo/c012.htm?vr=1>

02/2019 – CURRENT Genoa, Italy

Contributing editor Scientific journal "Nuova Giurisprudenza Ligure"

2019 – CURRENT Genoa, Italy

Member of the editorial board Scientific journal "Diritto e Pratica Tributaria"

Contributor to the scientific journal "Diritto e Pratica Tributaria" - CEDAM
Founded by Antonio e Victor Uckmar and directed by Prof. Cesare Glendi and Prof. Antonio Lovisolo.

10/2020 – 12/2023 Bergamo, Italy

PhD student in tax law and international and EU tax law University of Bergamo

First ranked candidate; "Business and Law" PhD; area of expertise: tax law and international and EU tax law.
Supervisor: Professor Gianluigi Bizioli. Title of the thesis: "The Global Minimum Tax Directive in light of the fundamental freedoms"

01/2023 – 11/2023 Rome, Italy

Massimatore - "PRO.DI.GI.T." project Consiglio di Presidenza della Giustizia Tributaria

Analyzing the jurisprudence of the national tax courts, in order to create a public database.

Winner of a collaboration grant.

05/2022 – 10/2023

Tutor - "ARROW project" Consiglio di Presidenza della Giustizia tributaria

Winner of a collaboration grant.

The "ARROW project", organized by the Presidential Council of the Tax Justice in collaboration with the European Commission, will train a large number of national tax judges, from four different Member States, on the topic of fiscal State aid. The Member States involved in the project are: Italy, Spain, Austria and the Netherlands.
<https://www.amtmail.eu/progetto-arrow/>

10/2022 – 12/2022 Heidelberg, Germany

Visiting PhD student University of Heidelberg

Supervisor: Professor Ekkehart Reimer.

01/04/2022 – 30/06/2022 Munich, Germany

Visiting PhD researcher Max Planck Institute for Tax Law and Public Finance

Research visit with scholarship; supervisor: Prof. Wolfgang Schön.

10/2021 Italy

Admitted to the bar

09/2018 – 10/2018 Genoa, Italy

Trainee Customs Agency

Litigation team.

06/2017 – 09/2017 Genoa, Italy

Trainee National Revenue Agency

VAT team.

EDUCATION AND TRAINING

2021 Genoa, Italy

Student School of Advanced Training for Tax Lawyers

09/2022 – 09/2022 Uppsala, Sweden

Comparative Tax Law Methodology Seminar Skatterättsligt Forum - Uppsala University (Sweden)

19/06/2022 – 24/06/2022 Lisbon, Portugal

GREIT Summer Course - 14th ed.

Website <https://www.cideeff.pt/initiatives/14th-edition-of-GREIT-Summer-Course/5224/>

2021 – 2021 Bergamo, Italy

Student SdM - Cycle of seminars in "Cybersecurity".

01/10/2014 – 11/10/2019 Genoa, Italy

Law degree University of Genoa

Address 16132, Genoa, Italy | **Website** <https://unige.it/it/> | **Field of study** International tax law | **Final grade** Graduated with honors

Thesis Title: "Person and company's residence"; supervisor Professor Antonio Lovisolo

2019 – 2019 Milan, Italy

Student and Tutor Sole24Ore - Business School Master in "Vat and customs"

Winner of the scholarship and tutor of the Master; www.24orebs.com/diritto-e-fisco/iva-e-dogane-master-part-time-milano

2019 – 2019

Student Maisto e Associati law firm - Advanced course in corporate and international tax law

LANGUAGE SKILLS

MOTHER TONGUE(S): Italian

Other language(s):

English

Listening C1

Spoken production C1

Reading C1

Spoken interaction C1

Writing C1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

PUBLICATIONS

2024

Bertocchi F. - Bizioli G., *Il regime del reshoring e il suo recapture: riflessioni critiche alla luce del diritto dell'Unione europea*, in *Bollettino Tributario*, 2024, 11, 805;

2023

1. Bertocchi F., *Articolo 27. L'esame preliminare del ricorso*, in (a cura di) Consolo C. - Glendi C., *Commentario breve alle leggi del processo tributario*, Padova, 2023, 480;
2. Bertocchi F., *Articolo 28. Reclamo contro i provvedimenti presidenziali*, in (a cura di) Consolo C. - Glendi C., *Commentario breve alle leggi del processo tributario*, Padova, 2023, 484;
3. Bertocchi F., *Articolo 29. Riunione dei ricorsi*, in (a cura di) Consolo C. - Glendi C., *Commentario breve alle leggi del processo tributario*, Padova, 2023, 487;
4. Bertocchi F., *Articolo 30. Nomina del relatore e fissazione della data di trattazione*, in (a cura di) Consolo C. - Glendi C., *Commentario breve alle leggi del processo tributario*, Padova, 2023, 491;
5. Bertocchi F., *Articolo 31. Avviso di trattazione*, in (a cura di) Consolo C. - Glendi C., *Commentario breve alle leggi del processo tributario*, Padova, 2023, 493;
6. Bertocchi F., *Profili critici dell'istituto della soggettività tributaria nel contesto della direttiva unionale in materia di global minimum tax: brevi riflessioni*, in (a cura di) Guidara A., *Soggettività e situazioni tributarie*, Napoli, 2023, 435.

2022

1. Bertocchi F., *Il giudizio di comparabilità: evoluzione dei criteri interpretativi della Corte di giustizia dell'Unione europea alla luce della recente giurisprudenza in materia di fondi d'investimento "aperti" e "chiusi"*, in *Diritto e pratica tributaria internazionale*, 2022, 3, 1193;
2. Bertocchi F., *Commenti a margine di una recente sentenza in materia di esterovestizione delle società: tra regime probatorio, qualificazione giuridica e sanzioni penali*, in *Diritto e pratica tributaria*, 2022, 2, 14;
3. Bertocchi F., *La "residenza" delle persone giuridiche: il Modello OCSE e la sua critica evoluzione*, in *Novità Fiscali*, 2022, 3, 153.

2021

1. Bertocchi F., *Il regime fiscale delle "provviste di bordo": condizioni tecnico-giuridiche per definire una nave come "in partenza" da un porto nazionale*, in *Rivista di diritto tributario (suppl. online)*, 11 ottobre 2021;
2. Bertocchi F., *La disciplina della residenza fiscale: i criteri dell'iscrizione anagrafica e della sede legale ed il loro formalismo, alla luce dell'evoluzione tecnologica e dei nuovi modelli di attività economiche*, in *Diritto e pratica tributaria*, 2021, 2, 682.

2020

1. Bertocchi F., *L'Iva e le importazioni irregolari*, in *Diritto e pratica tributaria*, Cedam, 2020, 1, 303;
2. Bertocchi F., *La residenza delle persone fisiche nell'ambito delle Convenzioni internazionali contro la doppia imposizione fiscale*, in *Novità Fiscali*, 2020, 6, 346.

CONFERENCES

2024

1. 2/5/2024 - presentation - University of Akron (Ohio, USA) - Title of the presentation: Tax Arbitration and the Rule of Law: Issues in International and EU Tax Law;
2. 5/4/2024 - presentation - TribHub (webinar) - Title of the presentation: Profili critici della disciplina fiscale del reshoring (Critical remarks concerning the tax legislation on reshoring);
3. 26/01/2024 - presentation - University of Salerno (Italy) - Title of the presentation: La capacità contributiva e la Direttiva in materia di tassazione minima globale (The ability-to-pay principle and the Directive on the Global minimum tax)

2023

1. 28/11/2023 - presentation - Creazione del laboratorio permanente del Giudice tributario / University of Brescia - Title of the presentation: l'intelligenza artificiale nel diritto tributario (the AI in tax law);
2. 22/9/2023 - presentation - ARROW Project / Italian Supreme Court - Title of the presentation: gli strumenti del Progetto ARROW (the tools of the ARROW Project);

3. 22-24/6/2023 – presentation - 13th Doctoral seminar on International and EU Tax Law / University of Bergamo - Title of the presentation: The EU Directive on minimum taxation and its compatibility with the free movement of capital;
4. 8-10/6/2023 – presentation – EATLP Annual Congress / Poster Program - Title of the presentation: The EU Directive on minimum taxation and its compatibility with the free movement of capital;
5. 30/1/2023 - presentation - IBFD / Doctoral Meeting for Researchers in International Tax Law - Presentation of the doctoral thesis;

2022

1. 15/12/2022 - presentation - ARROW Project / Rome; Title of the presentation: Profili generali della giurisdizione nell'ambito degli Aiuti di stato (the jurisdiction in State aid);
2. 13/12/2022 - presentation - University of Heidelberg, Germany; symposium dedicated to the OECD Pillar II. Title of the presentation: EU Directive on minimum taxation and its compatibility with the EU freedoms;
3. 26/22/2022 - presentation - AIPSDT / University of Catania. Title of the presentation: Profili evolutivi e critici della soggettività tributaria nel contesto della global minimum tax (critical elements of the tax liability with regard to the global minimum tax);

2021

1. 22/10/2021 - presentation - University of Parma; symposium entitled "Nuovi profili di Diritto Tributario dell'Unione Europea"; Title of the presentation: Recenti sentenze della Corte di giustizia dell'Unione europea (recent ECJ case law).

LECTURES

2024

1. 24/4/2024 - lecture - University of Bergamo. Topic: Article 29(9) OECD MTC;
2. 18/4/2024 - lecture - University of Bergamo. Topic: Article 5 OECD MTC;
3. 17/4/2024 - lecture - University of Bergamo. Topic: Article 6 OECD MTC;
4. 12/4/2024 - lecture - University of Bozen. Topics: Article 6 OECD MTC;
5. 12/4/2024 - lecture - University of Bozen. Topics: redditi di lavoro dipendente, autonomo ed introduzione al reddito d'impresa (employment income, income from independent services and introduction to business income);
6. 19/3/2024 - lecture - University of Bergamo. Topic: Article 5 OECD MTC;
7. 15/3/2024 - lecture - University of Bozen. Topics: Introduction to the OECD MTC and its interpretation;
8. 1/3/2024 - lecture - University "Vanvitelli". Topics: direct application of EU Law and the preliminary ruling before the ECJ;

2023

1. 14/12/2023 - lecture - University of Bergamo. Topics covered: la disciplina dei redditi di capitale e dei redditi diversi (capital gains and other incomes);
2. 30/11/2023 - lecture - University of Bergamo. Topic covered: l'elusione fiscale (tax avoidance);
3. 4/11/2023 - lecture - University of Verona. Topic covered: la disciplina delle società estere controllate (the CFC rules);
4. 21/10/2023 - lecture - LUMSA University. Topic covered: the EU Directive on global minimum tax;
5. 6/7/2023 - lecture - ARROW Project. Topics covered: utili sviluppi giurisprudenziali sulla nozione di Aiuti di stato (recent case law on the notion of State aid);
6. 6/7/2023 - lecture - University of Bergamo. Topics covered: le operazioni rilevanti ai fini IVA ed i soggetti passivi dell'Imposta (VAT operations and the taxpayers);
7. 23/5/2023 - lecture - University of Bergamo. Topic covered: the EU Directive on global minimum tax;
8. 21/4/2023 – lecture – University of Bozen. Topics covered: Article 25 OECD MTC;
9. 20/4/2023 – lecture – University of Bozen. Topics covered: componenti positivi del reddito d'impresa e redditi di capitale (business profits and capital gains);
10. 13/4/2023 – lecture – University of Bozen. Topics covered: la determinazione del reddito d'impresa (determination of business profits);
11. 25/3/2023 – lecture – University of Bozen. Topics covered: redditi di lavoro autonomo (income from independent services);
12. 26-31/3/2023 – tutor of the University of Bergamo's team – International and EU Tax Moot Court – Leuven (Belgium);
13. 25/3/2023 – lecture – University of Bozen. Topics covered: Articles 6 and 13 OECD MTC;
14. 24/3/2023 – lecture – University of Bozen. Topics covered: redditi di lavoro dipendente (income from employment);

2022

1. 24/11/2022 - lecture - University of Bergamo. Topic covered: la dichiarazione dei redditi;
2. 21/11/2022 - lecture - University of Bergamo - Topics covered: elusione ed evasione fiscale (tax evasion and avoidance);
3. 18/11/2022 - lecture - University of Bergamo - Topic covered: la soggettività tributaria (the liability to tax);
4. 13/04/2022 - lecture - Associazione magistrati tributari - Sez. Regione Emilia Romagna. Topics covered: l'accertamento, il procedimento ed il contenzioso alla luce di taluni casi pratici (the assessment, procedure and litigation in light of certain practical tax cases);

5. 29/03/2022 - lecture - Luiss University, Rome - Italy; Tax Law Master Course. Topics covered: gli articoli 15, 16, 17, 18 e 19 del Modello OCSE (Articles 15, 16, 17, 18 and 19 of the OECD Model Tax Convention);
6. 28/02/2022 - lecture - Associazione magistrati tributari - Sez. Regione Emilia Romagna. Topics covered: l'accertamento, il procedimento ed il contenzioso alla luce di taluni casi pratici (the assessment, procedure and litigation in light of certain practical tax cases);

2021

1. 18/11/2021 - lecture - University of Parma, Italy Faculty of Law; Tax Law course directed by Prof. Avv. Alberto Comelli. Topics covered: L'accertamento induttivo e le sanzioni amministrative tributarie (Assessment and administrative tax penalties);
2. 24/03/2021 - lecture - University of Parma Lecturer at the "EU Tax Law" course, Faculty of Law, Prof. Alberto Comelli. Topics covered: La recente giurisprudenza della Corte di Giustizia dell'Unione europea in materia di imposte sui redditi (The recent case law of the Court of Justice of the European Union on income taxes);

2019

1. 2/12/2019 - lecture - University of Genoa at the "International and EU Tax Law" course, Faculty of Law; Prof. Antonio Lovisolo. Topics covered: lo scambio di informazioni, la procedura amichevole e gli aggiornamenti al Modello OCSE (the exchange of information, the mutual agreement procedure and other updates to the OECD Model).

HONOURS AND AWARDS

2020 University of Genoa

2020 Graduate Scholarship Award

Award winner with the research project entitled "Critical profiles of tax 'residence' in the light of recent technological innovations".