

Amedeo Rizzo

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Biography

Amedeo Rizzo is SDA Fellow of Tax Law and Accounting at SDA Bocconi School of Management, Academic Fellow of Tax Law and coordinator of the Master of Corporate Tax Law at Bocconi University. He is also Academic Tutor of law and finance at the University of Oxford and Transatlantic Technology Law Fellow at the Stanford Law School.

At SDA Bocconi, he coordinates the Tax Policy and Accounting Monitor, conducting research on corporate tax governance, national, EU, and international tax law and transfer pricing, and coordinates the Transfer Pricing Forum, in collaboration with Deloitte. He is part of the Executive Committee of the Tax Strategies Project, in collaboration with PwC. He teaches law and accounting, with a focus on legal and tax risk management strategies for corporations, digital regulation, and national and international taxation. He collaborates on various projects at SDA Bocconi as a Tax & Legal expert.

As per his research activities, he has authored papers published in national and international academic journals, such as International Tax Studies, Virginia Tax Review, European Taxation, and the Bulletin for International Taxation, and technical newspaper such as Sole24Ore, 2020revisione, and We Wealth, by whom he has been selected for the top 300 wealth management influencers' club. He focuses his research activities on international taxation and the relationship between law, new technologies and sustainability. On the same topics he carries out his own professional practice, having worked for corporations, law firms, NGOs and the Directorate General ECFIN of the European Commission.

Amedeo graduated magna cum laude in Law and Business Administration from Università Bocconi, receiving the Bocconi-Boroli graduation prize as best Bocconi graduate of the academic year. He continued his studies with a Master of Science in Taxation at the University of Oxford (St Anne's College), awarded with distinction, and a Doctor of Philosophy in Law at the University of Oxford (Exeter College). He also attended the Advancing Teaching and Learning Programme at the University of Oxford.

Teaching domains

International Taxation

Transfer Pricing

Financial Statement Analysis

Risk Assessment & Management

ARTICLES IN SCHOLARLY JOURNALS

PASSI C., RIZZO A.

The New Tax Treatment of Capital Gains Arising from the Indirect Sale of Italian Real Estate Held by Non-Residents

European Taxation, 2024, vol.64, no. 2/3

RIZZO A.

Intellectual Property and Tax Incentives: A comparative analysis of the EU and the US legal frameworks

Virginia Tax Review, 2023, vol.43, no. 2, pp.291-329

GARBARINO C., RIZZO A.

La prospettiva italiana sulla global minimum tax approvata dal Consiglio UE

Fiscalità & Commercio Internazionale, 2023, no. 2, pp.5-9

GARBARINO C., RIZZO A.

Il Country-by-Country Reporting in ambito UE

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DAS P., RIZZO A.

The OECD Global Minimum Tax Proposal under Pillar Two: Will It Achieve the Desired Policy Objective?

Bulletin for International Taxation, 2022, vol.76, no. 1, pp.44-52

GARBARINO C., RIZZO A.

Verso una progressiva riduzione delle soglie dimensionali di accesso all'adempimento collaborativo? Evoluzioni e criticità

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GARBARINO C., RIZZO A.

Brexit e disapplicazione della giurisprudenza della Corte di Giustizia dell'Unione Europea

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GARBARINO C., RIZZO A.

La nozione di beneficiario effettivo nella giurisprudenza UE (Case C-115/16; Case C-116/16)

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ORLANDI A., IERVOLINO R., RIZZO A.

The Interplay between FAR Analysis and AOA in a Digitalized Economy

International Transfer Pricing Journal, 2021, vol.32, no. 1

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The OECD unified approach: understanding the real deal for market countries

International Tax Studies, 2021, vol.4, no. 5, pp.2-8

RIZZO A., ORLANDI A., LATINO M. C.

The attribution of profits to a dependent agent permanent establishment: the controversial scenario of the zero profit allocation

International Transfer Pricing Journal, 2021, vol.28, no. 2

SPITALERI A., RIZZO A.

Imposte sui redditi degli intermediari finanziari non residenti operanti in Italia

Novità Fiscali, 2020, vol.5, pp.267-272

RIZZO A., SCUDERI E.

Is the post-lockdown a good timing for introducing an environmental tax?

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RIZZO A.

The Role of Corporate Residence in Tax Matters and its Relationship with the Provision of Dividend Relief: A Comparative Analysis between the UK and the US Tax Systems

International Journal of Accounting and Taxation, 2019, vol.7, no. 1, pp.35-39

GARBARINO C., RIZZO A.

Unione Europea e Svizzera: la tassazione della plusvalenza latente

Fiscalità & Commercio Internazionale, 2019, vol.11, pp.42-46

CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

RIZZO A., DAS P.

Effective tax rates and the minimum rate in *Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach*

C. Garbarino (Eds), Edward Elgar Publishing, chap. 4, pp.166-193, 2024

SCUDERI E., RIZZO A., LOUCAIDOU A.

A Case for Environmental Taxation as a Response to the COVID-19 Economic Crisis in *Tax Law in Times of Crisis and Recovery*

Dominic de Cogan, Alexis Brassey, Peter Harris (Eds), Bloomsbury Publishing, chap. 13, 2023

GARBARINO C., RIZZO A.

L'uscita del Regno Unito dall'Unione Europea: i rapporti fiscali internazionali in *Brexit: scenari fiscali e opportunità per i professionisti italiani*

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La normativa fiscale del Regno Unito: cenni in *Brexit: scenari fiscali e opportunità per i professionisti italiani*

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OTHER

RIZZO A.

The EU Foreign Subsidies Regulation: a Structural Change to the Internal Market

2023, Transatlantic Antitrust and IPR Developments. Stanford-Vienna Transatlantic Technology Law Forum

RESEARCH NOTES OR SHORT ARTICLES IN JOURNALS

DAI Y., RIZZO A.

How will the Italian Digital Services Tax affect the trade relations with the U.S. and China?

2020, Fiscalità & Commercio Internazionale, Italy

WORKING PAPERS

RIZZO A., HASSAN G.

AI Risk Management in Tax Audits: A Comparative Review of the EU and US Regulatory Approaches

2024, TTLF Working Papers, Stanford-Vienna Transatlantic Technology Law Forum, no. 124

RIZZO A.

The Role of Tax Incentives for Innovation in Pharma, Biotech, and MedTech: A Comparative Study Between the EU and US Regulatory Approaches

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