

# Amedeo Rizzo

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FELLOW

**Tax and Accounting Law**

**AMEDEO.RIZZO@UNIBOCCONI.IT**

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## Biography

Amedeo works as SDA Fellow of Tax, Accounting & Finance at SDA Bocconi School of Management and as Academic Fellow of Corporate Taxation and Performance Measurement at Bocconi University.

At SDA Bocconi, he coordinates the activities of the OFC – Accounting and Tax Policy Monitor and of the Transfer Pricing Forum, with which he carries out research about corporate tax governance, national, European, and international corporate taxation, and transfer pricing. He collaborated with the Human Knowledge Program with SDA Bocconi and Eni Corporate University as expert on the Tax & Legal dimension.

As concerns his research activities, he is author of papers published on national and international academic journals, such as International Tax Studies, Bulletin for International Taxation, Fiscalità e Commercio Internazionale, and Novità Fiscali, and technical newspaper such as Norme e Tributi - Sole24Ore, 2020revisione, and We Wealth, by whom he has been selected for the top 300 wealth management influencers' club. He participated to the publication of the book “Brexit: Scenari fiscali e opportunità per i professionisti italiani” published by IPSOA – Wolters Kluwer Italy and presented at the Camera dei Deputati. He is a research fellow of the Working Party on Tax & Legal Matters, carrying out research about tax law and public finance.

Amedeo graduated magna cum laude in Law and Business Administration from Bocconi University, 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, awarded with distinction, and a Doctor of Philosophy in Law at the University of Oxford (Exeter College).

Passioned about sports, in particular rowing, he is the Vice President of the Boat Club he trains with (Exeter College Boat Club) and Exeter College Sports Officer.

## Teaching domains

International Taxation

Transfer Pricing

Business Law

International Accounting Principles

Financial Statement Analysis

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## ARTICLES IN SCHOLARLY JOURNALS

GARBARINO C., RIZZO A.

**Il Country-by-Country Reporting in ambito UE**

Fiscalità & Commercio Internazionale, 2022, vol.8-9, pp.5-10

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**

Fiscalità & Commercio Internazionale, 2022, vol.6, pp.5-10

GARBARINO C., RIZZO A.

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

Fiscalità & Commercio Internazionale, 2021, vol.8-9, pp.23-27

GARBARINO C., RIZZO A.

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

Fiscalità & Commercio Internazionale, 2021, vol.11, pp.46-50

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

DAS P., RIZZO A.

**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?**

Fiscalità & Commercio Internazionale, 2020, vol.10, pp.88-89

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

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## CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

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*

Piazza Marco, Favalaro Gianmaria (Eds), Wolters Kluwer Italia, pp.1-37, 2020

RIZZO A.

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

Piazza Marco, Favalaro Gianmaria(Ed), Wolters Kluwer Italia, pp.173-175, 2020

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## 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

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