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ASSOCIATE PROFESSOR

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# Biography

Carlo Garbarino is an Associate Professor of Tax Law at SDA Bocconi where is the Director of the Tax and Accounting Observatory of SDA Bocconi and teaches in the Executive Master of Finance.

He is a Professor of tax law for the Department of Legal Studies at Università Bocconi where he is a faculty member of the Master in tax law and coordinator of the International taxation module. He is a member of the International Fiscal Association and the European Association of Tax Law Professors.

At SDA Bocconi, he has directed numerous executive courses in the tax area, including “Corporate Taxation”, “Transfer Pricing”, “Digital Economy: legal, tax and regulatory aspects”, “Tax assessments and litigation”, “Corporate tax strategies”. At SDA his main research area is the impact of the tax variable on managerial behavior: together with the Associazione Fiscalisti di Impresa (Association of Tax Managers), he has led significant empirical research studies into the role of the tax director in Italian corporations, and corporate tax governance. In 2016 and 2017 he hosted two seminal international conferences at SDA Bocconi on aggressive tax strategies and BEPS with prominent opinion leaders , and he has organised various workshops on current topics in corporate taxation (including “Tax complexity in Italy” and “The Financial Bill 2019 and the transposition of the ATAD”). He is the Director of the Transfer Pricing Forum, where he follows the development of these issues, and Director of the Wealth Journal at SDA Bocconi, the first online journal dedicated to the tax aspects of Private Wealth Management.

The main areas of his research are: corporate tax strategies, comparative tax law, tax treaties, international tax policy, EU tax law and global tax governance.

He is the author of several monographies (in Italian) “La tassazione del reddito transnazionale”, “La tassazione del capitale e delle poste del patrimonio netto”, “Tassazione ed effettività”, “Tassazione delle società e dei gruppi”, “Diritto convenzionale tributario” and of the handbook “Tassazione internazionale”. He has also published monographies in English (“Judicial application of tax treaties” and “Taxation of bilateral investments”). He mainly works in international tax and has participated in numerous international conventions in top universities including: Stockholm, Max Planck, Louvain, Michigan, Sao Paulo, Washington D.C., OECD Paris, Beijing, Paris Sorbonne and HEC, European Parliament, Cracow, London, Oxford, Lisbon, Lund, Melbourne, Sidney. He was an academic delegate at the European Association of Tax Law Professors annual meeting (Madrid 2019). He has also taught in the main European tax masters (in particular, Vienna, Leiden, Sorbonne).

He was a visiting professor at NYU Law School in 2013, 2016 and 2020 where he was a Senior Emily Noel Fellow and a Hauser Global Visiting Faculty, University of Michigan (2009-2010-2014), University of Florida (2011), Universitade Sao Paolo (2012), Melbourne Law School (2018).

His thorough knowledge of domestic law is matched by that of international matters, with particular attention to the emerging issues of global governance. He developed a comparative approach in the tax field connected to the circulation of policy models, resonant with the latest developments in institutional law and economics. Part of the top 5% SSRN, he is one of the most well-known scholars of comparative and international taxation. Recently he has worked on global tax governance and tax sustainability.

He has published numerous scientific papers and books in his field of study. His works have been published in leading journals such as the Harvard International Law Journal, British Tax Review and the Columbia Journal of Tax Law, the American Journal of Comparative law Intertax, EC Tax Review, European Taxation. Eur. Bus. Law Rev, Eur. Company and Financial Law Review. He has received numerous recognitions, such as a Rotary Foundation Grant. He is the editor of the EGEA series “Comparative and International Taxation” and Director of Fiscalità e Commercio Internazionale, a member of the Editorial Committee of the EC Tax Review, Intertax, Economia & Management (2008-2010), and of the Alta Scuola Formazione, Fondazione dei Dottori Commercialisti.

He graduated with a law degree from the Università di Genova, with a publication of his thesis. Subsequently, he earned his LLM from the University of Michigan and completed his PhD under a program of the the Università di Genova and Yale Law School, where he was a Visiting Scholar under a Rotary Foundation Scholarship. He started his academic career at the Università di Siena and has been teaching at Bocconi since 1999.

# Teaching domains

International Taxation

Tax and Legal Planning

Transfer Pricing

Business Law

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## ARTICLES IN SCHOLARLY JOURNALS

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)**

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GARBARINO C.

**Normative mind and mental content of rules**

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**Social, Moral and Legal Rules, Biopolitics and the Covid-19 Crisis**

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**Cosmopolitan Rights, Global Tax Justice, and the Morality of Cooperation**

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**How Countervailing Measures Could Be Used to Limit Strategic Tax Competition. An International Overview**

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**The Impact of the OECD BEPs Project on Tax Treaties: Access, Entitlement and Investment Protection**

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**L'impatto del progetto BEPS sul concetto di stabile organizzazione**

Diritto e Pratica Tributaria, 2019, vol.90, no. 2, pp.587-619

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**Permanent establishment and the BEPS project (action 7): perspectives in evolution**

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**The EU protection of tax data transferred to third countries**

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**The relevance of the procedural framework principles in the Direct Tax Cases of the CJEU**

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**Transfer Pricing e approcci amministrativi per la risoluzione delle controversie: revisione "annunciata" dall'OCSE**

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**Unione Europea e Svizzera: la tassazione della plusvalenza latente**

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**A multi-level approach to “Treaty Entitlement” under the BEPS Project**

European Taxation, 2018, vol.58, no. 12, pp.542-553

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**La titolarità dei benefici convenzionali nell’ambito del progetto BEPS**

Rivista di Diritto Tributario Internazionale, 2018, vol.3, pp.59-89

GARBARINO C., OCCHIUTO P.

**Lo strumento multilaterale per la modifica dei Trattati contro le doppie imposizioni**

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GARBARINO C., BONARELLI P.

**L’Unione Europea pubblica la black list dei Paesi non cooperativi**

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ALLEVATO G., GARBARINO C.

**Requisiti di accesso e impatto sistemico della cooperative compliance: il programma italiano è sulla buona strada**

Rivista della Guardia di Finanza, 2018, vol.3, pp.821-836

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**The tax treaty implications of the remuneration as royalties of intellectual property and intangibles**

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**The taxation of highly-mobile individuals: the case of entertainers and sportspersons**

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**Unione europea: libertà fondamentali e trasferimento delle basi imponibili nella giurisprudenza della Corte di giustizia**

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**Harmonization and coordination of corporate taxes in the European union**

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**The Global Architecture of Financial Regulatory Taxes**

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**The comparability analysis developed by Court of Justice of the European Union in the cases concerning the taxation of income from capital**

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**Analysis of the Tax Design Issues in Respect to Foreign Branches and Controlled Companies and the Feasibility of a Residence-Based Consolidation Area in the EU**

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**Corporate Tax Information: a Game Theory Approach**

Columbia Journal of Tax Law, 2014, pp.133-169

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**The Gradualistic Approach of The Court Of Justice of the European Union as a Judicial Solution To Tax Integration Issues: An E.U.-U.S. Debate**

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**Tax Transplants and Circulation of Corporate Tax Models**

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**Comparative Taxation and Legal Theory: The Tax Design Case of the Transplant of General Anti-Avoidance Rules**

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GARBARINO C., TURINA A.

**Corte di giustizia europea ed imposte dirette: un anno di giurisprudenza tra conferme ed approdi innovativi**

Diritto Pubblico Comparato ed Europeo, 2010, pp.847-859

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## RESEARCH MONOGRAPHS

GARBARINO C.

**La tassazione delle società e dei gruppi**

Giappichelli Editore, Italy, 2021

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**Diritto tributario convenzionale**

Giappichelli Editore, Italy, 2019

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**Taxation of bilateral investments**

Edward Elgar Publishing, , 2019

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**Judicial Interpretation of Tax Treaties**

Edward Elgar Publishing, , 2016

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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

GARBARINO C.

**Research strategies in comparative taxation** in *Research Handbook on International Taxation*

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**Tax sustainability and residence-based global taxation of MNEs** in *Tax sustainability in an EU and international context*

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**La fiscalità della web economy** in *Bollettino della dottrina tributaria italiana (2014-2016)*

Basilavecchia Massimo, Del Federico Lorenzo(Ed), Giappichelli Editore, pp.374-392, 2019

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Monsenego, Jérôme; Bjuvberg, Jan(Ed), Kluwer Academic Publishers, pp.85-104, 2019

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GARBARINO C., GARUFI S.

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Garbarino, Carlo; Piazza, Marco (Eds), Wolters Kluwer Italia, pp.3-50, 2017

GARBARINO C.

**Legal interpretation of tax law: Italy** in *Legal interpretation of tax law*

Brederode, R. F. W. van; Krever, Richard E.(Ed), Kluwer Law International, pp.263-302, 2017

GARBARINO C., BAISTROCCHI E.

**Tax Treaty Disputes in Italy** in *A Global Analysis of Tax Treaty Disputes*

Eduardo Baistrocchi (Eds), Cambridge University Press, pp.389-436, 2017

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**Taxation of cross-border EU corporate dividends: convergence of policies and tax competition** in *ITP@20, 1996-2016*

Rosenbloom David H.(Ed), New York University, School of Law, pp.209-238, 2016

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**Tax aspects of the mobility of individuals and companies within the EU** in *Taxation and migration*

Avi-Yonah, Reuven S.; Slemrod, Joel(Ed), Kluwer Law International, pp.117-150, 2015

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## ENTRY (IN DICTIONARY OR ENCYCLOPEDIA)

GARBARINO C.

**Atleti (imposte dirette)** in *Digesto delle Discipline Privatistiche, sezione commerciale*

UTET, vol.4, pp.45-55, 2012

GARBARINO C.

**Consolidato fiscale mondiale** in *Digesto delle Discipline Privatistiche, sezione commerciale*

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**Consolidato fiscale nazionale (diritto interno)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.173-196, 2012

GARBARINO C.

**Consolidato fiscale nazionale (diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.196-201, 2012

GARBARINO C.

**Corte di Giustizia UE (imposte dirette)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.263-315, 2012

GARBARINO C.

**Deducibilità interessi (regime imposte dirette)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.315-327, 2012

GARBARINO C.

**Dividendi (regime imposte dirette)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.338-349, 2012

GARBARINO C.

**Federalismo demaniale (aspetti di diritto tributario)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.349-360, 2012

GARBARINO C.

**Plusvalenze su partecipazioni (regime imposte dirette)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.542-559, 2012

GARBARINO C.

**Redditi diversi (diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.631-635, 2012

GARBARINO C.

**Redditi immobiliari (diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.635-640, 2012

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**Residenza delle persone giuridiche (nel diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.647-661, 2012

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**Scambio di informazioni (diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.661-688, 2012

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**Tassazione dei soggetti non residenti sui redditi prodotti in Italia** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.698-705, 2012

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**Tassazione dei soggetti residenti sui redditi prodotti all'estero** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.706-713, 2012

GARBARINO C.

**Utili di capitale (diritto tributario internazionale)** in *Digesto delle Discipline Privatistiche, sezione commerciale*  
UTET, pp.751-765, 2012

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## PREFACES, POSTFACES, SHORT INTRODUCTIONS

GARBARINO C., PIAZZA M.

**Prefazione in Nuova Voluntary Disclosure** in *Nuova Voluntary Disclosure*  
Wolters Kluwer Italia, 2017

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## RESEARCH REPORTS

GARBARINO C.

**FATCA Legislation and its Application at International and EU Level**  
2018, Publications Office of the European Union

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## Grants & Honors

Excellence in Research Award – Università Commerciale Luigi Bocconi , 2012

Excellence in Research Award – Università Commerciale Luigi Bocconi , 2011

Excellence in Research Award – Università Commerciale Luigi Bocconi , 2010

Rotary Foundation Grant – The Rotary Foundation , 1986

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