

# Francesco Cannas

Piazza Bernini 11, 10138, Torino, Italy;  
(+39) 349 4445647; 'frato84@hotmail.it'  
Date of Birth: 18.04.1984; Nationality: Italian

1. Work Experience (legal); - 2. Academic Experience; - 3. Education; - 4. Publications; - 5. Lectures; - 6. Languages; - 7. Work Experience (non-legal)

## **1. Work Experience (legal)**

"Adjunct Professor" (professore a contratto) of tax law at the State University of Milan, from 2018.

Tax Consultant, Marino&Associati Tax Law Firm, Milan, Italy, from November 2015

## **2. Academic Experience**

Visiting Researcher, SMU-TA Centre for Excellence in Taxation (SMU-TA CET) – Singapore, September 2015 / October 2015

Research Associate, Institute for Austrian and International Tax Law, Vienna University of Economics and Business, September 2013 / September 2015

## **3. Education**

PhD (DIBT – *Doctoral Program in International Business Taxation*), Vienna University of Economics and Business (WU), Vienna, Austria, 2017

LL.M. in International Taxation, Vienna University of Economics and Business (WU), Vienna, Austria, 2013

Master in Corporate Tax Law (MDT – *Master in Diritto Tributario dell'Impresa*), Bocconi University, Milan, Italy, 2012

M.A. in Law (*Laurea Specialistica in Giurisprudenza*), University of Turin, Turin, Italy, 2010

B.A. in Law (*Laurea Triennale in Diritto delle Pubbliche Amministrazioni e delle Organizzazioni Internazionali*), University of Turin, Turin, Italy, 2006

#### **4. Publications**

16. *VAT/GST on Business-to-Consumer Digital Supplies: Echoes from the 'Asia-Pacific' Region*, in *Rivista di Diritto Tributario Internazionale*, forthcoming.

15. *Diritto tributario internazionale – Questioni generali, istituzioni e cooperazione internazionale* (with Prof. Giuseppe Marino), in *Bollettino Triennale della Dottrina Italiana*, forthcoming.

14. *Reduced Rates and Digital Economy: the Treatment of (E)Books highlights some Possible Inconsistencies of the EU VAT System*, in *EC Tax Review*, 2017, Issue 2, 96 – 108.

13. *The VAT treatment of cloud computing: legal issues and practical difficulties*, in *World Journal of VAT/GST Law*, 2016, Issue 2, pp. 92 – 110.

12. *What Singapore Could Learn from New Trends for VAT/GST Taxation of B2C Digital Supplies around the World*, in *International VAT Monitor*, September / October 2016, pp. 320 – 324.

11. *Lo scambio di informazioni tributarie: gli updates dell'art. 26 del modello Ocse ed i progressi in direzione dello scambio automatico come standard internazionale* (with Prof. Edoardo Traversa), in *Rivista Trimestrale di Diritto Tributario*, 1/2016, pp. 115 – 144.

10. *Certezza del diritto e applicabilità della direttiva IVA da parte delle Corti nazionali*, in *Rassegna Tributaria*, 1/2016, pp. 258 – 274.

9. *Can the Derivative Benefits Provision and the Competent Authority Discretionary Relief Provision Render the OECD-Proposed Limitation on Benefits Clause Compatible with EU Fundamental Freedoms?* (with Prof. Pasquale Pistone and Rita Julien), in Lang/Piatone/Rust/Schuch/Staringer (eds), *Base Erosion and Profit Shifting (BEPS) – The Proposals to Revise the OECD Model Convention* (Linde, Vienna), 2016, pp. 165 – 218.

8. *The New Models of the Digital Economy and New Challenges for VAT Systems*, in Lang/Lejeune (eds), *VAT/GST in a Global Digital Economy*, (Wolters Kluwer, The Netherlands), 2015, pp. 1 – 13.

7. *The last developments of the digital economy and bitcoins as a 'stress test' for the EU VAT system*, in *World Journal of VAT/GST Law*, 2015, Issue 2, pp. 69 - 87.

6. *The Updates to Article 26 on Exchange of Information* (with Prof. Edoardo Traversa), in Lang/Pistone/Schuch/Staringer (eds), *The OECD-ModelConvention and its Update 2014*, (Linde, Vienna) 2015, pp. 142 – 174.

5. *L'Italia, il FATCA ed il Futuro dello Scambio di Informazioni Tributarie: Profili Critici dei più recenti Sviluppi*, in *Rivista della Guardia di Finanza*, settembre – ottobre 2014, pp. 1427 – 1445.

4. *Italy, FATCA and the future of tax information exchange: critical profiles of the latest developments*, in *Rivista di Diritto Tributario Internazionale*, 2-2014, pp. 245 – 260.

3. *Case Studies on Cross-Border Income from Employment* (with Katharina Daxkobler and Ina Kerschner), in *Bulletin for International Taxation*, April / May 2014, 229 - 233.

2. *Vienna Conference on Recent and Pending Cases at the European Court of Justice on Direct Taxation* (with Eline Huisman and Erik Pinetz), in *Intertax*, 2014, pp. 339 - 345.

1. *The Historical Development of the Exchange of Information for Tax Purposes*, in Günter/Tüchler (eds), *Exchange of Information for Tax Purposes*, (Linde, Vienna) 2013, pp. 17 - 34.

## **5. Lectures**

10. Interest limitation clause and CC(C)TB – Corporate Tax Base: Towards a European New Deal? – University of Turin, May 6, 2017 – Pollenzo.

9. The New Italian HNWI Regime: A Compromise between Public Budgetary Needs and Constitutional Issues – International Conference for Students and Young Scientists – Lomonosov State University – April 12, 2017 – Moscow.

8. International Tax Law – LL.M in International Trade Law – ILO (International Labour Organization) Training Centre – March 10, 2017 – Turin.

7. Basics of Transfer Pricing – LL.M in Sustainable Development – State University of Milan, October 26, 2016 – Milan.

6. Introductory Course to International Tax Law – Central University of Economics and Finance, April 6-7-8, 2016 – Beijing.

5. Introduction to the concept of tax – “privatissium” for Master Students – WU, March 8, 2016 – Vienna.

4. Workshop: “VAT and Digital Economy” – SMU-TA Centre for Excellence in Taxation (SMU-TA CET), October 30, 2015 – Singapore.

3. Limitation on Benefits: Derivative Benefits and the discretionary relief provision - 22nd Viennese Symposium on International Tax Law: “Base Erosion and Profit Shifting (BEPS): The Proposals to Revise the OECD Model Convention”, June 19, 2015 – Vienna.

2. VAT System in Europe – Joint Seminar “Fair Share of Tax Burdens of Highly Digitalized Transactions”, Meiji University, January 19, 2015 – Tokyo;

1. Exchange of Information (Art 26 OECD Model Convention) – 21<sup>st</sup> Viennese Symposium on International Tax Law: “The OECD-Model-Convention and its Update 2014”, July 2, 2014 – Vienna;

## **6. Languages**

Italian (native-speaker), English (fluent), Spanish (reading)

## **7. Work Experience (non-legal)**

Police Officer (*Agente della Polizia di Stato*), Italian Ministry for Homeland Affairs, April 2004 / June 2013

