CURRICULUM VITAE

Prof. Alessandro DAGNINO, Ph.d.

Lawyer - Managing Partner, LEXIA Avvocati Professor of Tax Law at the University of L'Aquila

PERSONAL DATA	
LEXIA AVVOCATI OFFICES	_
Rome Office	Palermo Office
Piazza del Popolo, 3 I-00100 Roma Ph. +39 (0) 6 3250 2726 Fax +39 (0) 6 6938 0377	via Q. Sella, 77 I-90139 Palermo Tel. +39 (0) 91 309062 Fax +39 (0) 91 325428
MOBILE:	
.ndro.dagnino@lexia.it - Web: w	ww.lexia.it
Born in Palermo, February, 2 nd 1976 – Married, one daughter.	
	Rome Office Piazza del Popolo, 3 I-00100 Roma Ph. +39 (0) 6 3250 2726 Fax +39 (0) 6 6938 0377 MOBILE: MOBILE

Last Update: March 11th 2020

PROFESSIONAL SKILLS

- Managing Partner, Chairman of the Management Committee and head of Tax Law Department of LEXIA Avvocati, a prominent Italian Law firm specialising in Tax and Corporation Law, with offices in Milan, Rome, Palermo, London and Skopje. LEXIA Avvocati employs 45+ lawyers and is managed by three managing Partners, one for each Italian Offices.
- □ LEXIA Avvocati represents more than 800 clients, many of which are national and multi-national companies, operating in the following industries: banking, insurance, real estate, agricultural products wholesale, truck spare parts, television (broadcasting), winery, and many others. Furthermore it represents some the most important associations of Italian entrepreneurs.
- Prof. Alessandro Dagnino has been nominated as one of the best five Italian litigators in years 2017, 2018 and 2019, for his expertise in Tax Law Litigation before the Supreme Court of Cassation (TopLegal Awards). He has also been nominated as the top Italian Tax Advisor (TopLegal Awards 2019). Lexia Avvocati has been awarded as

the Law Firm of the Year in Southern Italy (TopLegal Awards 2019) and has been nominated for the TopLegal Award «Innovation» in year 2016.

PUBLIC OFFICES

- 2016-2018: President of IRFIS-FinSicilia s.p.a., Sicilian regional bank for economic development, entirely owned by the Regional Government.
- 2018-present: member of the Board of Directors of the «Osservatorio permanente per la giustizia tributaria» (Permanent Observatory on Tax Justice), organisation promoted and managed by the National Association of Tax Judges.
- 2017-present: member of the Council of the Chamber of Commerce of Palermo and Enna (nominated by Confcommercio).
- 2018-present: Member of the National Council of Confcommercio Professioni (association of practitioners, federated to Confcommercio), Vice President of Confcommercio Palermo and President of Confcommercio Professioni Palermo.
- □ 2011-present: President of the Liquidator Board of SO.G.E.Sl. s.p.a., former agent for tax collection, subsidiary company of UniCredit s.p.a.
- 2006-2007: Member of the Board of Directors of the Sicilian Agency for Euro-Mediterranean Policies.
- Advisor on tax and legal matters to the President of the Sicilian Parliament (2006-2007) to several Sicilian Ministers for Economic Affairs (2003-2012), to Sicilian Minister for Economic Development (2005-2007) to the President of Sicilian Region (2016-2018).

TEACHING AND RESEARCH ACTIVITIES

- 2012-present: Adjunct Professor of Tax Law, at the University of L'Aquila.
- 2019: professor of tax law in the Master Course on Corporate Taxation, at the LUISS University, Rome.
- □ 2017-present: Member of the Editorial Board of the Tax Law Review edited by Permanent Observatory on Tax Justice.
- 2018-present: Co-ordinator of the National Scientific Committee of Confcommercio Professioni.

- 2007-present: Member of the Scientific Committee of «Centro siciliano studi sulla giustizia» (Sicilian Centre on Legal Studies, a foundation promoted and managed by famed judges, academics and lawyers).
- 2003-2012: Adjunct Professor of Public Finance and Financial Law, at the University of Palermo.
- 2006-2007: Adjunct Professor of International Taxation in the Master Course in International and European Taxation of the University of Palermo..
- □ 2004. Research fellowship from the University of Palermo, for a research on national and international principles on tax reliefs.
- □ Former member of the Editorial Board of the international tax law review « Diritto e pratica tributaria internazionale».
- □ Regular speaker in conferences and seminars in tax law matters (20+ in the last three years).

PUBLICATIONS

- □ Italy (chapter), in Corporate Tax 2017, Global Legal Group, 2017, p. 97 ss.
- □ Reasonableness and other "immanent principles" as parameters of justice of tax rules and procedures, article published in the law review «Diritto e processo amministrativo», Quaderni, 22, 2015.
- Considérations fiscales et financières à propos du subventionnement public des confessions religieuses en Italie (with Sacchetto C. and Santagata F.), article, published in the law review Société, Droit & Religion, 2013, vol. 3, p. 169-210.
- □ Ethical Analysis of Tax Law (with Sacchetto C.), article, published in the tax law review «Rivista trimestrale di diritto tributario», 2013, vol. 3, p. 617-650.
- □ Comment to articles 78, 79, 80, 180 e 181 of Italian Income Tax code, in the book «Commentario al testo unico delle imposte sui redditi», co-ordinated by Prof. Giuseppe Tinelli, CEDAM, 2009.
- □ Agevolazioni fiscali e potestà impositiva, book, 220 pp., edited in 2008 by CEDAM (Wolter Kluwers group).
- Accertamento del fatto e onere di contestazione tempestiva nel processo tributario, article published in the book «Problemi attuali del diritto tributario», co-ordinated by Prof. Andrea Parlato, Palermo, 2006, 46 pp.
- □ La potestà normativa delle Regioni e degli enti locali in materia di fiscalità ambientale, article, published in the interational tax law review «Rivista di diritto tributario internazionale», 2004, n. 2-3, 32 pp.

- □ La ragionevole durata del processo tributario, article, published in 1° Rapporto sulla giustizia tributaria in Sicilia, book co-ordinated by Prof. Andrea Parlato, Palermo, 2005, 47 pp.
- □ La soggettività tributaria passiva dello Stato e degli altri enti pubblici, article published in the tax law review «Diritto e pratica tributaria», 2004, 4, p. 747-802.
- □ Taxation of Illegal Operations in the EU VAT System, article published in the tax law review «Rassegna Tributaria», 2002.
- □ Hypothesis of Fiscal Incentives or Other Aid Policies in Favour of Sicilian Enterprises Based on Art. 20 of Sicilian State Aid Act (L. n. 32/2000). Research conducted by appointment of the President of the Sicilian Government, 2001.
- □ The "Taxpayer's Charter of Rights", first application and consequences on local governments, article, published in the review Siciliaimpresa, 2001.
- □ The new discipline for VAT and Income Tax related crimes, article, published in the review Siciliaimpresa, 2000.

EDUCATION

- □ 2004: Master in Comparative and European Law at the University of Palermo, *cum laude*.
- □ 2003: Ph.d in tax law at the University of Catania (<u>www.unict.it</u>), *cum laude*.
- □ 2002: Master in European Union Law, at the University of Palermo.
- □ 2001: Summer course in International Taxation at the University of Münster (Germany), (English language).
- □ 1999: Scholarship "R. Schuman" for a 3 months stage at the Division for Economic, Monetary and Industrial Affairs at the European Parliament in Luxembourg
- □ 1998: Award for the best dissertation thesis in International Tax Law in Italy, given by the University "L. Bocconi" (Milan) and the "Carlo Manzoni" Foundation (www.unibocconi.it).
- □ 1998: Law degree magna cum laude from the University of Palermo.

MEMBERSHIPS

- □ 2007-present: Member of Aspen Institute Italia (presently member of "Amici di Aspen Group", formerly Aspen Junior Fellow).
- □ 2012-present: Honorary Regional Secretary for Sicily of the British Chamber of Commerce for Italy.
- □ 2016-present: Vice President of Western Sicilian Branch of ANTI Associazione Nazionale Tributaristi Italiani (National Association of Italian Tax Experts).
- □ 2017-present: President of the Palermo branch of Unione Giuristi Cattolici (Catholic Lawyers' Association).
- □ Founding member of «Camera degli avvocati tributaristi di Palermo» (association of tax lawyers, member of the national «Camera degli avvocati tributaristi»).
- Member of the Rotary Club Palermo.
- □ Founding member and former President of the New Century Lions Club Palermo.
- ☐ Member of "Circolo Unione", established in year 1750.
- □ President of ELSA Italy (The European Law Students'Association), in 1999.

LANGUAGE SKILLS

- Mother Tongue: Italian
- □ Fluent in both written and oral English.

(Prof. Aless ndro Dagnino, Ph.d)