

Carlo Garbarino

Full Professor



Knowledge Group: Law

Research Domains: Tax and Accounting Law

Teaching Domains: International Taxation, Tax and Legal Planning, Transfer Pricing, Business Law

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Biography

Carlo Garbarino is a Full 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), Universidade Sao Paulo (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 Genoa, 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.

Edited Books

Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach

GARBARINO, C. (Ed.), "Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach" - 2024, Edward Elgar Publishing, Great Britain

Prefaces, Postfaces, short Introductions

The policies of the Inclusive Framework on Pillar Two and the operation of the global minimum tax within the context of MNEs

GARBARINO, C., "The policies of the Inclusive Framework on Pillar Two and the operation of the global minimum tax within the context of MNEs" in Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach., C. Garbarino (Ed.), Edward Elgar Publishing, pp. 1-20, 2024

Prefazione in Nuova Voluntary Disclosure

GARBARINO, C., M. PIAZZA, "Prefazione in Nuova Voluntary Disclosure" in Nuova Voluntary Disclosure., Wolters Kluwer Italia, 2017

Research Monographs

La imposizione minima globale

GARBARINO, C. - "La imposizione minima globale" - 2024, Giappichelli Editore, Torino, Italy

La tassazione delle società e dei gruppi

GARBARINO, C. - "La tassazione delle società e dei gruppi" - 2021, Giappichelli Editore, Italy

Diritto tributario convenzionale

GARBARINO, C. - "Diritto tributario convenzionale" - 2019, Giappichelli Editore, Italy

Taxation of bilateral investments

GARBARINO, C. - "Taxation of bilateral investments" - 2019, Edward Elgar Publishing

La tassazione delle società e dei gruppi

GARBARINO, C. - "La tassazione delle società e dei gruppi" - 2017, Giappichelli Editore, Italy

Judicial Interpretation of Tax Treaties

GARBARINO, C. - "Judicial Interpretation of Tax Treaties" - 2016, Edward Elgar Publishing

Contribution to Chapters, Books or Research Monographs

Fiscal Evolution and the Syndemic

GARBARINO, C., "Fiscal Evolution and the Syndemic" in Tax Law in Times of Crisis and Recovery., D. de Cogan, A. Brassey, P. Harris (Eds.), Hart Publishing, chap. 9, pp. 155-170, 2023

La struttura nomodimamica del diritto tributario

GARBARINO, C., "La struttura nomodimamica del diritto tributario" in Studi in Memoria di Francesco Tesaurò., M. C. Fregni, A. Giovannini, M. Logozzo, M. Pierro, S. Sammartino, N. Sartori (Eds.), Wolters Kluwer Italia, pp. 169-212, 2023

Recenti evoluzioni delle politiche fiscali nazionali e sistema delle risorse proprie UE

GARBARINO, C., "Recenti evoluzioni delle politiche fiscali nazionali e sistema delle risorse proprie UE" in Comparative law in times of emergencies., G. Giannone Codiglione, L. Pierdominici (Eds.), RomaTrE-Press,

Why Optimal Unilateral Tax Strategies are a Prerequisite for Multilateral Cooperation in the Era of BEPS

GARBARINO, C., "Why Optimal Unilateral Tax Strategies are a Prerequisite for Multilateral Cooperation in the Era of BEPS" in Thinker, Teacher, Traveler: Reimagining International Tax. Essays in honor of H. David Rosenbloom., Georg Kofler, Ruth Mason, Alexander Rust (Eds.), International Bureau of Fiscal Documentation (IBFD), chap. 15, pp. 207-221, 2021

Research strategies in comparative taxation

GARBARINO, C., "Research strategies in comparative taxation" in Research Handbook on International Taxation., Yariv Brauner (Ed.), Edward Elgar Publishing, chap. 16, pp. 278-316, 2020

L'uscita del Regno Unito dall'Unione Europea: i rapporti fiscali internazionali

GARBARINO, C., A. RIZZO, "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

Tax sustainability and residence-based global taxation of MNEs

GARBARINO, C., "Tax sustainability and residence-based global taxation of MNEs" in Tax sustainability in an EU and international context., Cécile Brokelind, Servaas van Thiel (Eds.), International Bureau of Fiscal Documentation (IBFD), pp. 291-317, 2020

La fiscalità della web economy

GARBARINO, C., "La fiscalità della web economy" in Bollettino della dottrina tributaria italiana (2014-2016), Basilavecchia Massimo, Del Federico Lorenzo (Eds.), Giappichelli Editore, pp. 374-392, 2019

Treaty allocation rules, corresponding adjustments and binding arbitration: a coherent method to prevent double taxation

GARBARINO, C., "Treaty allocation rules, corresponding adjustments and binding arbitration: a coherent method to prevent double taxation" in International taxation in a changing landscape: liber amicorum in honour of Bertil Wiman., Monsenego, Jérôme; Bjuvberg, Jan (Eds.), Kluwer Academic Publishers, pp. 85-104, 2019

The containment of corporate tax avoidance in Italy

ALLEVATO, G., C. GARBARINO, "The containment of corporate tax avoidance in Italy" in The Routledge companion to tax avoidance research., Hashimzade Nigar, Epifantseva Yuliya (Eds.), Routledge, Taylor and Francis Group, chap. 11, pp. 170-184, 2018

Tax Treaty Disputes in Italy

GARBARINO, C., E. BAISTROCCHI, "Tax Treaty Disputes in Italy" in A Global Analysis of Tax Treaty Disputes., Eduardo Baistrocchi (Ed.), Cambridge University Press, pp. 389-436, 2017

Legal interpretation of tax law: Italy

GARBARINO, C., "Legal interpretation of tax law: Italy" in Legal interpretation of tax law., Brederode, R. F. W. van; Krever, Richard E. (Eds.), Kluwer Law International, pp. 263-302, 2017

Evoluzione internazionale della trasparenza fiscale

GARBARINO, C., S. GARUFI, "Evoluzione internazionale della trasparenza fiscale" in Nuova voluntary disclosure., Garbarino, Carlo; Piazza, Marco (Eds.), Wolters Kluwer Italia, pp. 3-50, 2017

Taxation of cross-border EU corporate dividends: convergence of policies and tax competition

GARBARINO, C., "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

Tax aspects of the mobility of individuals and companies within the EU

GARBARINO, C., "Tax aspects of the mobility of individuals and companies within the EU" in Taxation and migration., Avi-Yonah, Reuven S.; Slemrod, Joel (Eds.), Kluwer Law International, pp. 117-150, 2015

Articles in Scholarly Journals

Sviluppi e questioni aperte in tema di prevenzione e risoluzione delle controversie con riferimento al Progetto "Pillar 1"

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Regulatory Competition, Coordination and Polity Convergence in the Covid Ecosystemic Crisis: A Policy Approach

GARBARINO, C., "Regulatory Competition, Coordination and Polity Convergence in the Covid Ecosystemic Crisis: A Policy Approach", Global Jurist, 2023, vol. 23, no. 1, pp. 75-98

La prospettiva italiana sulla global minimum tax approvata dal Consiglio UE

GARBARINO, C., A. RIZZO, "La prospettiva italiana sulla global minimum tax approvata dal Consiglio UE", Fiscalità & Commercio Internazionale, 2023, no. 2, pp. 5-9

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

GARBARINO, C., "Social, Moral and Legal Rules, Biopolitics and the Covid-19 Crisis", Global Jurist, 2022, vol. 22, no. 2, pp. 231-260

Il Country-by-Country Reporting in ambito UE

GARBARINO, C., A. RIZZO, "Il Country-by-Country Reporting in ambito UE", Fiscalità & Commercio Internazionale, 2022, vol. 8-9, pp. 5-10

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

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Tax Treaties and the Mobility of Workers

GARBARINO, C., "Tax Treaties and the Mobility of Workers", *European Business Law Review*, 2022, vol. 33, no. 6, pp. 935-956

A critical evaluation of the international impact of the global minimum tax

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Antropocene, postcostituzionalismo resiliente e ordinamenti glocali

GARBARINO, C., "Antropocene, postcostituzionalismo resiliente e ordinamenti glocali", *Diritto Pubblico Comparato ed Europeo*, 2022, vol. 4, pp. 917-944

Comparative analysis of profit distributions

GARBARINO, C., "Comparative analysis of profit distributions", *The Journal of Comparative Law*, 2022, vol. 17, no. 1, pp. 133-156

Tax Convergence and the Next Generation European Union

GARBARINO, C., "Tax Convergence and the Next Generation European Union", *European Taxation*, 2022, vol. 62, no. 8, pp. 319-328

Normative mind and mental content of rules

GARBARINO, C., "Normative mind and mental content of rules", *Materiali per una Storia della Cultura Giuridica*, 2021, vol. 51, no. 1, pp. 157-183

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

GARBARINO, C., A. RIZZO, "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

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

GARBARINO, C., A. RIZZO, "Brexit e disapplicazione della giurisprudenza della Corte di Giustizia dell'Unione Europea", *Fiscalità & Commercio Internazionale*, 2021, vol. 8-9, pp. 23-27

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

GARBARINO, C., "The Impact of the OECD BEPs Project on Tax Treaties: Access, Entitlement and Investment Protection", *European Business Law Review*, 2020, vol. 31, no. 5, pp. 763-798

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

GARBARINO, C., "Cosmopolitan Rights, Global Tax Justice, and the Morality of Cooperation", *Florida Tax Review*, 2020, vol. 23, no. 2, pp. 743-769

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

GARBARINO, C., "How Countervailing Measures Could Be Used to Limit Strategic Tax Competition. An International Overview", *Intertax*, 2020, vol. 48, no. 4, pp. 416-431

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

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L'impatto del progetto BEPS sul concetto di stabile organizzazione

GARBARINO, C., "L'impatto del progetto BEPS sul concetto di stabile organizzazione", Diritto e Pratica Tributaria, 2019, vol. 90, no. 2, pp. 587-619

Unione Europea e Svizzera: la tassazione della plusvalenza latente

GARBARINO, C., A. RIZZO, "Unione Europea e Svizzera: la tassazione della plusvalenza latente", Fiscalità & Commercio Internazionale, 2019, vol. 11, pp. 42-46

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

GARBARINO, C., P. BONARELLI, "Transfer Pricing e approcci amministrativi per la risoluzione delle controversie: revisione "annunciata" dall'OCSE", Fiscalità & Commercio Internazionale, 2019, vol. 3, pp. 5-11

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

GARBARINO, C., "The relevance of the procedural framework principles in the Direct Tax Cases of the CJEU", Ec Tax Review, 2019, vol. 28, no. 2, pp. 71-82

The EU protection of tax data transferred to third countries

GARBARINO, C., "The EU protection of tax data transferred to third countries", Rivista di Diritto Tributario, 2019, vol. XXIX, pp. 93-125

L'impatto sulle convenzioni fiscali del progetto OCSE in materia di Base Erosion and Profit Shifting

GARBARINO, C., "L'impatto sulle convenzioni fiscali del progetto OCSE in materia di Base Erosion and Profit Shifting", Rivista di Diritto Tributario Internazionale, 2019, no. 2, pp. 47-88

L'Unione Europea pubblica la black list dei Paesi non cooperativi

GARBARINO, C., P. BONARELLI, "L'Unione Europea pubblica la black list dei Paesi non cooperativi", Fiscalità & Commercio Internazionale, 2018, vol. 4, pp. 15-20

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

GARBARINO, C., P. OCCHIUTO, "Lo strumento multilaterale per la modifica dei Trattati contro le doppie imposizioni", Fiscalità & Commercio Internazionale, 2018, vol. 2, pp. 43-53

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

ALLEVATO, G., C. GARBARINO, "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

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

GARBARINO, C., "The tax treaty implications of the remuneration as royalties of intellectual property and intangibles", European Business Law Review, 2018, vol. 29, no. 3, pp. 345-368

A multi-level approach to "Treaty Entitlement" under the BEPS Project

GARBARINO, C., "A multi-level approach to "Treaty Entitlement" under the BEPS Project", European Taxation, 2018, vol. 58, no. 12, pp. 542-553

La titolarità dei benefici convenzionali nell'ambito del progetto BEPS

GARBARINO, C., "La titolarità dei benefici convenzionali nell'ambito del progetto BEPS", Rivista di Diritto Tributario Internazionale, 2018, vol. 3, pp. 59-89

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

GARBARINO, C., "The taxation of highly-mobile individuals: the case of entertainers and sportspersons", Diritto del Commercio Internazionale, 2017, vol. 31, no. 4, pp. 1005-1035

The role of the 'other income' article within the structure of tax treaties

GARBARINO, C., "The role of the 'other income' article within the structure of tax treaties", Intertax, 2017, vol. 45, no. 12, pp. 784-800

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

GARBARINO, C., "Unione europea: libertà fondamentali e trasferimento delle basi imponibili nella giurisprudenza della Corte di giustizia", Rivista di Diritto Tributario Internazionale, 2017, pp. 113-154

Harmonization and coordination of corporate taxes in the European union

GARBARINO, C., "Harmonization and coordination of corporate taxes in the European union", Ec Tax Review, 2016, vol. 25, no. 5-6, pp. 277-295

The Global Architecture of Financial Regulatory Taxes

GARBARINO, C., G. ALLEVATO, "The Global Architecture of Financial Regulatory Taxes", Michigan Journal of International Law, 2015, vol. 36, no. 4, pp. 603-648

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

GARBARINO, C., "The comparability analysis developed by Court of Justice of the European Union in the cases concerning the taxation of income from capital", Columbia Journal of Tax Law, 2015, vol. 22, no. 3, pp. 411-479

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

GARBARINO, C., "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", Ec Tax Review, 2014, no. 1, pp. 15-29

Corporate Tax Information: a Game Theory Approach

GARBARINO, C., "Corporate Tax Information: a Game Theory Approach", Columbia Journal of Tax Law, 2014, pp. 133-169

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

GARBARINO, C., "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", The George Washington International Law Review, 2014, pp. 373-408

The Use of Cross-Border Corporate Profits and Losses and “Global Corporate Tax Information”: A Game Theory Approach

GARBARINO, C., "The Use of Cross-Border Corporate Profits and Losses and “Global Corporate Tax Information”: A Game Theory Approach", Columbia Journal of Tax Law, 2014, pp. 133-169

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GARBARINO, C., "Tax Design Issues in Respect to Foreign Branches and Controlled Companies and the Feasibility of a Consolidation Area in the EU", Ec Tax Review, 2014, vol. 23, no. 1, pp. 16-29

Tax Transplants and Circulation of Corporate Tax Models

GARBARINO, C., "Tax Transplants and Circulation of Corporate Tax Models", British Tax Review, 2011, pp. 169-187

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

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Other

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Editorials in Journal

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Research Reports

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GARBARINO, C. - "FATCA Legislation and its Application at International and EU Level" - 2018, Publications Office of the European Union

Entry (in Dictionary or Encyclopedia)

Atleti (imposte dirette)

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Consolidato fiscale mondiale

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Redditi diversi (diritto tributario internazionale)

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

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Residenza delle persone giuridiche (nel diritto tributario internazionale)

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Scambio di informazioni (diritto tributario internazionale)

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

Utili di capitale (diritto tributario internazionale)

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