

# Amedeo Rizzo

Fellow



**Knowledge Group:** Accounting

**Research Domains:** Tax & Legal

**Teaching Domains:** International Taxation, Transfer Pricing, Financial Statement Analysis, Risk Assessment & Management

**amedeo.rizzo@unibocconi.it**

---

## Biography

Amedeo Rizzo is SDA Fellow of Tax Law and Accounting at SDA Bocconi School of Management, Academic Fellow of Tax Law and coordinator of the Master of Corporate Tax Law at Bocconi University. He is also Academic Tutor of law and finance at the University of Oxford and Transatlantic Technology Law Fellow at the Stanford Law School.

At SDA Bocconi, he coordinates the Tax Policy and Accounting Monitor, conducting research on corporate tax governance, national, EU, and international tax law and transfer pricing, and coordinates the Transfer Pricing Forum, in collaboration with Deloitte. He is part of the Executive Committee of the Tax Strategies Project, in collaboration with PwC. He teaches law and accounting, with a focus on legal and tax risk management strategies for corporations, digital regulation, and national and international taxation. He collaborates on various projects at SDA Bocconi as a Tax & Legal expert.

As per his research activities, he has authored papers published in national and international academic journals, such as International Tax Studies, Virginia Tax Review, European Taxation, and the Bulletin for International Taxation, and technical newspaper such as Sole24Ore, 2020revisione, and We Wealth, by whom he has been selected for the top 300 wealth management influencers' club. He focuses his research activities on international taxation and the relationship between law, new technologies and sustainability. On the same topics he carries out his own professional practice, having worked for corporations, law firms, NGOs and the Directorate General ECFIN of the European Commission.

Amedeo graduated magna cum laude in Law and Business Administration from Università Bocconi, 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 (St Anne's College), awarded with distinction, and a Doctor of Philosophy in Law at the University of Oxford (Exeter College). He also attended the Advancing Teaching and Learning Programme at the University of Oxford.

---

## Articles in Scholarly Journals

### **The New Tax Treatment of Capital Gains Arising from the Indirect Sale of Italian Real Estate Held by Non-Residents**

PASSI, C., A. RIZZO, "The New Tax Treatment of Capital Gains Arising from the Indirect Sale of Italian Real Estate Held by Non-Residents", *European Taxation*, 2024, vol. 64, no. 2/3

### **Intellectual Property and Tax Incentives: A comparative analysis of the EU and the US legal frameworks**

RIZZO, A., "Intellectual Property and Tax Incentives: A comparative analysis of the EU and the US legal frameworks", *Virginia Tax Review*, 2023, vol. 43, no. 2, pp. 291-329

### **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

### **The OECD Global Minimum Tax Proposal under Pillar Two: Will It Achieve the Desired Policy Objective?**

DAS, P., A. RIZZO, "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

### **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**

GARBARINO, C., A. RIZZO, "Verso una progressiva riduzione delle soglie dimensionali di accesso all'adempimento collaborativo? Evoluzioni e criticità", *Fiscalità & Commercio Internazionale*, 2022, vol. 6, pp. 5-10

### **The attribution of profits to a dependent agent permanent establishment: the controversial scenario of the zero profit allocation**

RIZZO, A., A. ORLANDI, M. C. LATINO, "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

### **The Interplay between FAR Analysis and AOA in a Digitalized Economy**

ORLANDI, A., R. IERVOLINO, A. RIZZO, "The Interplay between FAR Analysis and AOA in a Digitalized Economy", *International Transfer Pricing Journal*, 2021, vol. 32, no. 1

### **The OECD unified approach: understanding the real deal for market countries**

DAS, P., A. RIZZO, "The OECD unified approach: understanding the real deal for market countries", *International Tax Studies*, 2021, vol. 4, no. 5, pp. 2-8

### **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

### **Imposte sui redditi degli intermediari finanziari non residenti operanti in Italia**

SPITALERI, A., A. RIZZO, "Imposte sui redditi degli intermediari finanziari non residenti operanti in Italia", *Novità Fiscali*, 2020, vol. 5, pp. 267-272

### **Is the post-lockdown a good timing for introducing an environmental tax?**

RIZZO, A., E. SCUDERI, "Is the post-lockdown a good timing for introducing an environmental tax?", *Fiscalità & Commercio Internazionale*, 2020, vol. 10, pp. 88-89

### **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

### **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**

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

---

## **Contribution to Chapters, Books or Research Monographs**

### **Effective tax rates and the minimum rate**

RIZZO, A., P. DAS, "Effective tax rates and the minimum rate" in *Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach.*, C. Garbarino (Ed.), Edward Elgar Publishing, chap. 4, pp. 166-193, 2024

### **A Case for Environmental Taxation as a Response to the COVID-19 Economic Crisis**

SCUDERI, E., A. RIZZO, A. LOUCAIDOU, "A Case for Environmental Taxation as a Response to the COVID-19 Economic Crisis" in *Tax Law in Times of Crisis and Recovery.*, Dominic de Cogan, Alexis Brassey, Peter Harris (Eds.), Bloomsbury Publishing, chap. 13, 2023

### **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

### **La normativa fiscale del Regno Unito: cenni**

RIZZO, A., "La normativa fiscale del Regno Unito: cenni" in *Brexit: scenari fiscali e opportunità per i professionisti italiani.*, Piazza Marco, Favalaro Gianmaria (Eds.), Wolters Kluwer Italia, pp. 173-175, 2020

---

## Working Papers

### **AI Risk Management in Tax Audits: A Comparative Review of the EU and US Regulatory Approaches**

RIZZO, A., G. HASSAN - "AI Risk Management in Tax Audits: A Comparative Review of the EU and US Regulatory Approaches" - 2024, TTLF Working Papers, Stanford-Vienna Transatlantic Technology Law Forum, no. 124

### **The Role of Tax Incentives for Innovation in Pharma, Biotech, and MedTech: A Comparative Study Between the EU and US Regulatory Approaches**

RIZZO, A. - "The Role of Tax Incentives for Innovation in Pharma, Biotech, and MedTech: A Comparative Study Between the EU and US Regulatory Approaches" - 2024, TTLF Working Papers, Stanford-Vienna Transatlantic Technology Law Forum, no. 123

### **Intellectual Property and Tax Incentives: A comparative analysis of the EU and the US legal frameworks**

RIZZO, A. - "Intellectual Property and Tax Incentives: A comparative analysis of the EU and the US legal frameworks" - 2023, TTLF Working Papers, Stanford-Vienna Transatlantic Technology Law Forum, no. 101

---

## Other

### **The EU Foreign Subsidies Regulation: a Structural Change to the Internal Market**

RIZZO, A., "The EU Foreign Subsidies Regulation: a Structural Change to the Internal Market", Transatlantic Antitrust and IPR Developments. Stanford-Vienna Transatlantic Technology Law Forum, 2023, no. 1, pp. 6-9

---

## Research Notes or short Articles in Journals

### **How will the Italian Digital Services Tax affect the trade relations with the U.S. and China?**

DAI, Y., A. RIZZO, "How will the Italian Digital Services Tax affect the trade relations with the U.S. and China?", *Fiscalità & Commercio Internazionale*, 2020, vol. 7, pp. 97-98