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Knowledge Group: Accounting
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Articles in Scholarly Journals

The New Tax Treatment of Capital Gains Arising from the Indirect Sale of Italian Real Estate Held by Non-Residents
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The attribution of profits to a dependent agent permanent establishment: the controversial scenario of the zero profit allocation
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The Interplay between FAR Analysis and AOA in a Digitalized Economy
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The OECD unified approach: understanding the real deal for market countries
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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?
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Contribution to Chapters, Books or Research Monographs

Effective tax rates and the minimum rate

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A Case for Environmental Taxation as a Response to the COVID-19 Economic Crisis
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L'uscita del Regno Unito dall'Unione Europea: i rapporti fiscali internazionali
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Working Papers

AI Risk Management in Tax Audits: A Comparative Review of the EU and US Regulatory Approaches
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The Role of Tax Incentives for Innovation in Pharma, Biotech, and MedTech: A Comparative Study Between the EU and US Regulatory Approaches
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Other

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