

A professional portrait of Dr. Claudio Cipollini. He is a middle-aged man with dark hair and a beard, wearing a dark blue suit, a white shirt, and a dark blue striped tie. He is smiling and looking directly at the camera. The background is a dark wood bookshelf filled with books.

Academic CV

Dr. Claudio Cipollini

Assistant Professor of International and EU Tax Law at the University of Amsterdam (UvA) with a special focus on the taxation of the digital economy – Ph.D. in tax law (Radboud University Nijmegen, Netherlands) – Lawyer admitted to the Italian Supreme Court practicing tax law and business law.

Full name: Cipollini Claudio

Address: Via dei Colli 87 – 19121 La Spezia, Italy

Telephone: +39 339 7839060

E-mail: c.cipollini@uva.nl

Citizenship: Italian

Date and place of birth: 13 Sep 1981 – La Spezia, Italy

Current Academic Position

Sep 2021 – present

Assistant Professor of International and EU Tax Law

University of Amsterdam (UvA) – Amsterdam Centre for Tax Law (ACTL)

Research Profiles

[Scopus Author ID](#)

[Google Scholar](#)

[ORCID](#)

Education

Mar 2014 – Nov 2019

Ph.D. in Tax Law

Radboud University Nijmegen - Faculty of Law, Department of Tax Law

Ph.D. in law awarded on 12 November 2019 with a thesis in tax law entitled "Special Tax Zones and EU law: towards a new model for social cohesion policies" (Supervisor Prof. Dr. G.T.K. Meussen)

Oct 2017 – Jan 2018

Specialization Course for lawyers for the admission to practice before the Italian Supreme Court (Corte di Cassazione)

Scuola Superiore dell'Avvocatura – CNF (Italy)

Oct 2000 – Feb 2005

Master's degree in law (magna cum laude)

University of Pisa (Italy) – Faculty of Law

Thesis in tax law entitled "Harmful tax competition and international aspects of the new IRES" (Supervisor: Prof. Franco Batistoni Ferrara).

Sep 1995 – Jul 2000

High school diploma (score 100/100)

Liceo Ginnasio Statale Lorenzo Costa in La Spezia (Italy)

Curricular subjects with specific interest in the humanities.

Teaching Experience

Sep 2022 – present

Lecturer of EU Tax Law

Adv. LLM program in International Tax Law
University of Amsterdam (Netherlands) –
Amsterdam Law School

Main topics: fundamental freedoms, State aid, prevention of double taxation, DAC, ATAD

Sep 2023 – present

Academic Coordinator / Lecturer for the International Tax Law Moot Court

Adv. LLM program in International Tax Law
University of Amsterdam (Netherlands) –
Amsterdam Law School

Apr 2023 – present

Lecturer of EU Tax Law

Master's program in International and European Tax Law (NL)

University of Amsterdam (Netherlands) –
Amsterdam Law School

Main topics: fundamental freedoms, State aid rules, prevention of double taxation, abuse of law

Jul 2023 – Jul 2025

Academic Coordinator / Lecturer of International Tax Law

Summer Course "Introduction to Blockchain, Digital Assets and Web3 Taxation"

University of Amsterdam (Netherlands) –
Amsterdam Law School

Main topics: blockchain for tax, taxation of decentralized autonomous organisations (DAOs), cryptoassets taxation and reporting

Aug 2023 – Aug 2025

Lecturer of EU Tax Law

Summer Course "Platform and Tax Information Reporting in the European Legal Framework" (Jean Monnet Module)

University of Amsterdam (Netherlands) –
Amsterdam Law School

Main topics: direct taxation of digital assets, exchange of information (DAC8)

Apr 2023

Academic Coordinator / Lecturer of International Tax Law

Short Course "Introduction to Cryptocurrency Taxation"

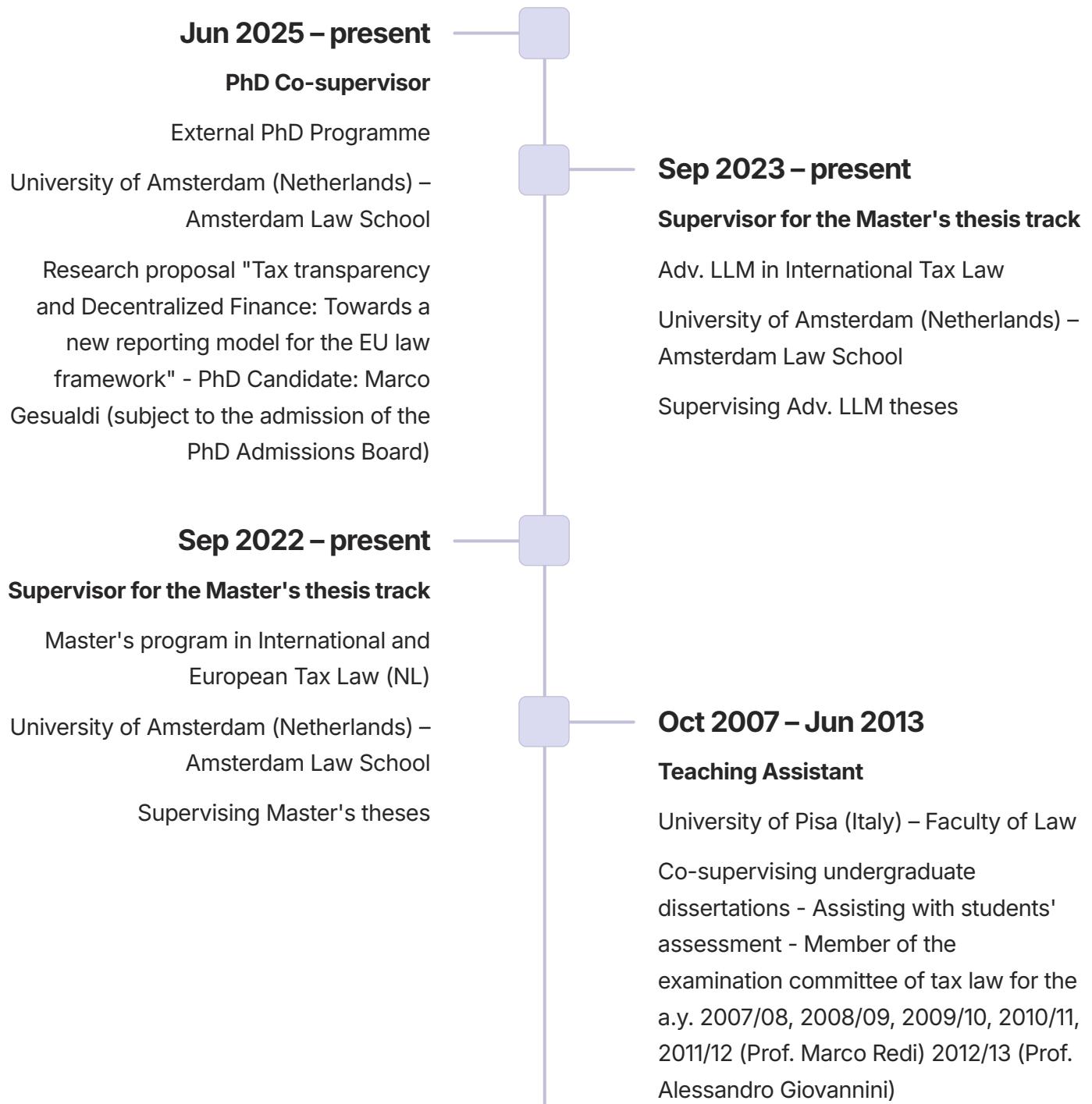
University of Cape Town (South Africa) –
Faculty of Law

Main topics: direct tax aspects of cryptocurrencies

Earlier Teaching Positions



Supervising Experience



Research Experience



Sep 2021 – present

Research leader

University of Amsterdam (Netherlands) – Amsterdam Law School

Responsible for conducting research for the technology block of the Amsterdam Centre for Tax Law's research project "Designing the tax system for a Cashless, Platform-based and Technology-driven society" (CPT Project) with a specific focus on blockchain and tax, cryptoasset taxation/reporting, digital services taxes.



Oct. 2024

Research Stay

NYU – Faculty of Law, New York (USA)

Attending classes within the NYU LLM International Tax Program; meetings and brainstorming sessions with other researchers in the crypto and tax field; giving a seminar on the taxation of virtual real estate



Mar 2020 – Jun 2021

Member of the Consultative Committee

ELI – European Law Institute in Vienna (Austria)

Formulating comments on the research project entitled "Blockchain Technology and Smart Contracts"



Oct 2019 – Nov. 2019

Visiting Researcher

International Bureau of Fiscal Documentation – IBFD in Amsterdam (Netherlands)

Research activities in the area of international and European tax law



Mar 2014 – Nov 2019

Ph.D. researcher

Radboud University Nijmegen (Netherlands) – Department of Tax Law

Individual research project title "Special Tax Zones and EU Law. Towards a New Model for Social Cohesion Policies" (Supervisor: Prof. Dr. GTK Meussen).

Publications

Monographic books

1. C. Cipollini, *Special Tax Zones and EU Law: Theory, Implementations, and Future Challenges*, in EUCOTAX Series on European Taxation, Kluwer Law International, 2019.

Selected Peer-Reviewed Journal Articles

1. C. Cipollini, *Digital Services Taxes and WTO Law: The Likeness Challenge in the Data Economy*, **Intertax** (forthcoming) (2026).
2. C. Cipollini, *Virtual Real Estate in the Metaverse: How Should Countries Allocate Taxing Rights?*, 17 **World Tax Journal** 1 (2025).
3. C. Cipollini, *Crypto Staking Taxation Across Selected Countries: A Critical Evaluation*, 52 **Intertax** 2, pp. 1-21 (2024).
4. C. Cipollini, *DAC8 and Extraterritoriality: How to Enforce Compliance for non-EU Operators*, 33 **EC Tax Review** 1, pp. 19-32 (2024).
5. C. Cipollini & D. Post, *Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal, and Technology Aspects*, 15 **World Tax Journal** 3, pp. 413-461 (2023).
6. C. Cipollini & D. Post, *Fundamental Elements of a Blockchain-Based Tax System – When to Use Blockchain for Tax?*, 14 **World Tax Journal** 4, pp. 519-572 (2022).
7. C. Cipollini, *A Systematic Introduction to Tax and Technology*, 5 **International Tax Studies** 3, pp. 2-19 (2022).
8. C. Cipollini, *Blockchain and Smart Contracts: A Look at the Future of Transfer Pricing Control*, 49 **Intertax** 4, pp. 313-330 (2021).
9. C. Cipollini, *GloBE Proposal and Possible Carve-Outs: Is There a Future for Preferential Tax Regimes?*, 12 **World Tax Journal** 2, pp. 217-258 (2020).
10. C. Cipollini, *Special Tax Zones and State Aid Rules. New Perspectives for EU Cohesion Policy*, 48 **Intertax** 3, pp. 285-299 (2020).
11. C. Cipollini, *Special Tax Zones and Proportionality. Towards a New Parameter for the Necessity Test*, 29 **EC Tax Review** 1, pp. 22-32 (2020).
12. C. Cipollini, *The concept of Special Tax Zones in EU tax law*, 28 **EC Tax Review** 6, pp. 307-321 (2019).

The full list of publications is attached.

Selected Conferences and Seminars

14 Nov. 2025

Taxing the Digital Economy under WTO Rules: The Case of Digital Services Taxes (oral presentation), **INSPER, Sao Paolo, Brazil.**

26 Sep. 2025

Compatibility of DSTs with International Standards arising from Trade Law, Double Tax Treaties and EU law (Panel Chair), CPT Conference "Digital Service Taxes: A fair and effective way to tax the data economy?", **University of Amsterdam (UvA), the Netherlands.**

3 Dec. 2024

Digital Assets in the Metaverse Economy: Direct Tax and VAT Issues (invited oral presentation), **University of Chile, Faculty of Economics, Santiago de Chile, Chile**

4-5 Dec. 2023

Challenges and Prospects for Crypto-Asset Taxation (invited oral presentation), FIT-IBFD International Taxation Conference "Reshaping the International Tax Architecture in an Era of Multilateralism", **ITC Maratha, Sahar, Mumbai (India).**

11 Nov. 2025

Taxation and Reporting of Crypto-Assets (seminar), **IBDT, Sao Paolo, Brazil.**

10 Mar. 2025

Tax Reporting Obligations for Online Platforms and Crypto-Asset Service Providers under DAC7 and DAC8 (oral presentation), Tax Law Conference "Taxes in the Digital Age", **University of Bucharest, Faculty of Law.**

19 Apr. 2024

DAC8 and Extraterritoriality: How to Enforce Compliance for non-EU Operators (invited oral presentation), Online Conference "European Corporate Taxation Law: Recent Developments", **ERA - Academy of European Law**

12 Apr 2023

Blockchain and Crypto-assets – regulation and taxation practices in Africa (panel moderator), UvA-UCT Conference, **University of Cape Town (UTC), South Africa.**

The full list of conferences and seminars is attached.

Grants and fellowships

Sep 2023 – present

**Starting grant
(Startersbeurzen)**

Dutch Ministry of Education,
Culture and Science
Individual research project
"The Taxation of the
Metaverse: Countering the
Risk of a Virtual Tax Haven"
(EUR 300,000)

**Aug. 2022 – Aug.
2025**

**Erasmus+ Programme -
Jean Monnet Module**

European Education and
Culture Executive Agency
(EACEA)
Group Project "Platforms
and Tax Information
Reporting in the European
Legal Framework" (teaching
module) **(EUR 28,000)**

Mar 2020 – Aug 2021

**Postdoctoral Research
Fellow (with individual
grant)**

Heidelberg University
(Germany) – Faculty of Law
Individual research project
entitled "Advance Pricing
Agreements and Blockchain:
What Solutions for the
International and German
Law Framework?"

Editorial and reviewing activities

Jan 2023 – present

Reviewer of the World Tax Journal

International Bureau of Fiscal Documentation –
IBFD in Amsterdam (Netherlands)

Jan 2020 – present

**Member of the Editorial Board of the Legal
Issues Journal**

United Kingdom Law & Society Ass., ISSN: 2516-
1210.

Jul 2024 – present

**Member of the Scientific Committee of the
African Tax Research Network (ATRN)**

African Tax Administration Forum – Pretoria
(South Africa)

<https://www.ataftax.org/african-tax-research-network>

www.legalissuesjournal.com/editorial-board

Professional Experiences

Jan 2009 – present

Founding and Managing Partner / Attorney at Law

RCLex – Studio Legale Associato (La Spezia, Italy) - www.rclex.it



Lawyer admitted to the Italian Bar from 10 October 2008 (admitted to practice before the Supreme Court from 18 May 2018) with almost 20 years of experience in assisting companies and individuals in the real estate, tourism and naval sectors within all the areas of tax law and business law both for advisory and litigation matters.

Apr 2007 – Dec 2008



Practicing lawyer authorized to the defense

Studio Legale Dott. Claudio Cipollini (La Spezia, Italy)

Areas of practice: civil law, business law, tax law

Jul 2006 – Mar 2007



In-house legal counsel

OTO Melara S.p.A. (Leonardo – ex Finmeccanica Group) (La Spezia, Italy)

Industry – Weapons production and trade

International contracts (drafting and negotiation) – Company law



Mar 2005 – Jun 2006

Trainee lawyer

Studio Legale Avv. Aldo Niccolini (La Spezia, Italy)

Areas of practice: civil law

Licenses and qualifications



Oct 2022 – present

University Teaching Qualification (Basis Kwalificatie Onderwijs, BKO)

University of Amsterdam (UvA)



Sep 2022 – present

Lawyer specialised in Tax Law, Custom Law and International Tax Law (Avvocato Specialista)

Consiglio Nazionale Forense (CNF)



May 2018 – present

Admission to practice before the Italian Supreme Court (Avvocato Cassazionista)

Consiglio Nazionale Forense (CNF)



Oct 2008 – present

Admission to the La Spezia Bar (Albo degli Avvocati della Spezia)

Ordine degli Avvocati della Spezia (Italy)

Languages

Mother tongue: **Italian**

Language	Level	Skills
English	C1 advanced	Writing, Listening, Reading, Speaking
Spanish	C1 advanced	Writing, Listening, Reading, Speaking
French	A2 beginner	Writing, Listening, Reading, Speaking
Dutch	A2 beginner	Writing, Listening, Reading, Speaking

Contact Information and Declaration

Get in Touch

Dr. Claudio Cipollini

Assistant Professor of International and EU Tax Law

University of Amsterdam (UvA)

Amsterdam Centre for Tax Law (ACTL)

Address: Via dei Colli 87 – 19121 La Spezia, Italy

Telephone: +39 339 7839060

E-mail: c.cipollini@uva.nl



Areas of Expertise

- International tax law
- EU tax law
- Taxation of the digital economy
- Tax incentives
- Tax litigation

I hereby authorize the use of my personal data in accordance to the GDPR 679/16 - "European regulation on the protection of personal data".

La Spezia, 1 January 2026

Claudio Cipollini

Attachments

- Full list of publications
- Full list of conferences and seminars
- Additional supporting documents

Attachment 1: Full List of Publications

Monographic books

1. C. Cipollini, *Special Tax Zones and EU Law: Theory, Implementations, and Future Challenges*, in EUCOTAX Series on European Taxation, Kluwer Law International, 2019.

Articles

- C. Cipollini, *Digital Services Taxes and WTO Law: The Likeness Challenge in the Data Economy*, **Intertax** (forthcoming 2026).
- C. Cipollini, *The U.S. Paradox in Responding To Digital Services Taxes: The Missed WTO Route*, 120 Tax Notes International 9, pp. 1480-1488 (2025).
- C. Cipollini, *Nordcurrent group (C-228/24). Scope of antiabuse measure in the Parent Subsidiary Directive. Court of Justice (comment)*, Highlights & Insights on European Taxation 7 (2025).
- G. Shkurtaj, G. Beretta & C. Cipollini, *Albanian Tax Reform: A Leap Forward Towards Closer International and EU Integration*, 65 European Taxation 4 (2025).
- C. Cipollini, *Virtual Real Estate in the Metaverse: How Should Countries Allocate Taxing Rights?*, 17 **World Tax Journal** 1 (2025).
- C. Cipollini, *The Dutch 30% Ruling for Extraterritorial Costs: An EU Law Perspective*, in Homo Universalis: Liber amicorum Prof. mr. G.T.K. Meussen (eds. H. van den Broek, H. Bresser, C. Dijkstra, D. van Hout & F. Kossen), pp. 339-353 (2024).
- C. Cipollini, *La tassazione dei tennisti professionisti: note ricostruttive alla luce della nuova definizione di residenza fiscale*, Bollettino Tributario d'Informazioni, pp. 338-346 (2024).
- G. Beretta & C. Cipollini, *The New Italian Tax Regime for Inbound Workers: Has the "Bel Paese" Become Less Attractive for Inward Expatriates?*, 64 European Taxation 4 (2024).
- C. Cipollini, *Crypto Staking Taxation Across Selected Countries: A Critical Evaluation*, 52 **Intertax** 2, pp. 1-21 (2024).
- C. Cipollini, *DAC8 and Extraterritoriality: How to Enforce Compliance for non-EU Operators*, 33 **EC Tax Review** 1, pp. 19-32 (2024).
- C. Cipollini & D. Post, *Fundamental Elements of a Blockchain-Based Tax System – Governance, Legal, and Technology Aspects*, 15 **World Tax Journal** 3, pp. 413-461 (2023).
- C. Cipollini & D. Post, *Blockchain Technology and the Opportunities for Taxation*, in The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights (ed. D. Weber), pp. 179-226 (IBFD 2023).

- C. Cipollini & D. Post, *The DAC8 Proposal and the Future of Crypto-Asset Reporting: Some Preliminary Thoughts*, Kluwer **International Tax Studies** Blog (Kluwer 2023).
- C. Cipollini, *DAC8-proposal. Tax transparency rules for all service providers facilitating transactions in crypto-assets for customers resident in the EU (comment)*, Highlights & Insights on European Taxation 12 (2022).
- C. Cipollini, *European Parliament (European Parliament Resolution on the impact of new technologies on taxation: crypto and blockchain)*, Highlights & Insights on European Taxation 11 (2022).
- C. Cipollini & D. Post, *Fundamental Elements of a Blockchain-Based Tax System – When to Use Blockchain for Tax?*, 14 **World Tax Journal** 4, pp. 519-572 (2022).
- C. Cipollini, *A Systematic Introduction to Tax and Technology*, 5 **International Tax Studies** 3, pp. 2-19 (2022).
- C. Cipollini, *Diritto tributario ed economia digitale: riflessioni sul metodo di ricerca*, Rivista di Diritto Tributario 1, pp. 43-78 (2022).
- C. Cipollini, *I limiti europei all'imposizione patrimoniale: analisi ricostruttiva e riflessioni de iure condendo*, Rivista Trimestrale di Diritto Tributario 4, pp. 759-801 (2021).
- C. Cipollini, *Aiuti di Stato fiscali nella crisi COVID-19: un'analisi funzionale delle misure nazionali*, Rassegna Tributaria 4, pp. 905-940 (2021).
- C. Cipollini, *Blockchain and Smart Contracts: A Look at the Future of Transfer Pricing Control*, 49 **Intertax** 4, pp. 313-330 (2021).
- C. Cipollini, *Exclusiones en el Blueprint del Pilar Dos: los problemas no resueltos*, Revista Jurídica de Derecho Tributario 1, pp. 84-105 (2021).
- C. Cipollini, *Reshaping the Pillar 2 Carveouts*, 101 Tax Notes International, pp. 7-11 (2021).
- C. Cipollini, *Transfer Pricing in Italy and Singapore. What Regulatory Framework for a Blockchain Scenario?*, 28 International Transfer Pricing Journal 1 (2021).
- C. Cipollini, *Blockchain and Transfer Pricing. Opportunities and Challenges in the International Tax Framework*, Rivista di Diritto Tributario Internazionale - International Tax Law Review 2, pp. 359-383 (2019).
- C. Cipollini, *Book review: Advanced Introduction to European Union Law, by Jacques Ziller*, 8 Legal Issues Journal, p. 99 et seq. (2020).
- C. Cipollini, *GloBE Proposal and Possible Carve-Outs: Is There a Future for Preferential Tax Regimes?*, 12 **World Tax Journal** 2, pp. 217-258 (2020).
- C. Cipollini, *Zone Economiche Speciali: inquadramento sistematico e profili sostanziali*, Diritto e Pratica Tributaria Internazionale 1, pp. 82-122 (2020).
- C. Cipollini, *Special Tax Zones and State Aid Rules. New Perspectives for EU Cohesion Policy*, 48 **Intertax** 3, pp. 285-299 (2020).
- C. Cipollini, *Special Tax Zones and Proportionality. Towards a New Parameter for the Necessity Test*, 29 **EC Tax Review** 1, pp. 22-32 (2020).
- C. Cipollini, *Special Tax Zones in the European Union. Implementing Models under State Aid Rules*, 60 European Taxation 1, pp. 17-24 (2020).

- C. Cipollini, *The concept of Special Tax Zones in EU tax law*, 28 **EC Tax Review** 6, pp. 307-321 (2019).
- C. Cipollini, *De promovendus aan het woord*, 148 Weekblad vaar Fiscaal Recht, pp. 1390-1391 (2019).
- C. Cipollini, *La nuova definizione delle liti fiscali pendenti. Profili sistematici ed errore scusabile*, Bollettino Tributario d'Informazioni, p. 659 et seq. (2019).
- C. Cipollini & A. Della Gatta, *Il potere del giudice tributario di rideterminare forfetariamente il quantum della pretesa impositiva in caso di accertamento basato sugli studi di settore*, Bollettino Tributario d'Informazioni, p. 310 et seq. (2016).
- C. Cipollini, *L'accoglimento parziale del reclamo*, Bollettino Tributario d'Informazioni, p. 1701 et seq. (2013).
- C. Cipollini, *La tassazione dei proventi derivanti dalla prostituzione. Profili sostanziali e operativi alla luce dell'attuale quadro normativo*, Bollettino Tributario d'Informazioni, p. 1193 et seq (2010).
- C. Cipollini, *Concorre nel reato di falsa fatturazione il soggetto che registra le fatture false in contabilità anche senza il loro inserimento nella dichiarazione dei redditi*, Bollettino Tributario d'Informazioni, p. 316 et seq. (2013).
- C. Cipollini, *La fattura incompleta non è idonea a fornire la prova dell'esistenza delle operazioni in essa riportate*, Bollettino Tributario d'Informazioni, p. 1559 et seq. (2012).
- C. Cipollini, *Sono liberamente emendabili le dichiarazioni contenenti errori che determinano l'assoggettamento del contribuente ad oneri diversi e più gravosi rispetto a quelli dovuti per legge*, Bollettino Tributario d'Informazioni, p. 715 et seq. (2012).
- C. Cipollini, *Esclusa la rivalsa nei confronti del socio assegnatario in caso di maggiore IVA accertata alla cooperativa edilizia*, Bollettino Tributario d'Informazioni, p. 1660 et seq. (2010).
- C. Cipollini, *La legittimazione alla domanda di rimborso del soggetto non residente con stabile organizzazione nel territorio dello Stato*, Bollettino Tributario d'Informazioni, p. 1783 et seq. (2008).
- C. Cipollini, *E' indetraibile l'IVA addebitata in rivalsa per operazioni non soggette all'applicazione dell'imposta*, Bollettino Tributario d'Informazioni, p. 1617 et seq. (2008).
- C. Cipollini, *L'emendabilità della dichiarazione IVA nel termine quadriennale previsto per la rettifica ad opera dell'Ufficio rimane soggetta ai termini di decadenza previsti per l'istanza di rimborso e il ricorso contro il ruolo*, Bollettino Tributario d'Informazioni, p. 1293 et seq. (2008).
- C. Cipollini, *L'accesso della Guardia di Finanza al locale destinato all'esercizio dell'attività commerciale attraverso l'abitazione di un terzo*, Bollettino Tributario d'Informazioni, p. 858 et seq. (2008).
- C. Cipollini, *L'indebita detrazione IVA di fatture per operazioni inesistenti*, Bollettino Tributario d'Informazioni, p. 344 et seq. (2008).
- C. Cipollini, *Conferimento d'azienda e trasferimento del plafond IVA*, Bollettino Tributario d'Informazioni, p. 1750 et seq. (2007).
- C. Cipollini, *La retroattività propria dell'interpretazione autentica in materia tributaria*, Bollettino Tributario d'Informazioni, p. 1086 et seq. (2007).
- C. Cipollini, *La retroattività delle sentenze interpretative della Corte di Giustizia Europea incontra i limiti posti dal principio di legittimo affidamento del contribuente*, Bollettino Tributario d'Informazioni, p. 905 et seq. (2007).

- C. Cipollini, *Non è ammessa l'estensione al legale rappresentante della responsabilità per le sanzioni tributarie direttamente imputabili all'ente*, Bollettino Tributario d'Informazioni, p. 476 et seq. (2007).
- C. Cipollini, *Cinque principi in una sola sentenza (Nota a Cass. civ., Sez. Trib., 11 gennaio 2006, n. 309)*, Bollettino Tributario d'Informazioni, p. 427 et seq. (2006).
- C. Cipollini, *La mancata impugnazione di una cartella di pagamento. Effetti e preclusioni per il contribuente*, Bollettino Tributario d'Informazioni, p. 252 et seq. (2006).
- C. Cipollini, *Il principio del favor rei e la violazione dell'obbligo di autofatturazione*, Bollettino Tributario d'Informazioni, p. 1582 et seq. (2005).

Attachment 2: Full List of Conferences and Seminars

- 14 Nov. 2025: *Taxing the Digital Economy under WTO Rules: The Case of Digital Services Taxes* (invited oral presentation), **INSPER, Sao Paolo, Brazil**.
- 12 Nov. 2025: *When Tax Meets Trade: Are DSTs Compatible with WTO Law?* (seminar), **IBDT, Sao Paolo, Brazil**.
- 11 Nov. 2025: *Taxation and Reporting of Crypto-Assets* (seminar), **IBDT, Sao Paolo, Brazil**.
- 26 Sep. 2025: *Compatibility of DSTs with International Standards arising from Trade Law, Double Tax Treaties and EU law* (Panel Chair), CPT Conference "Digital Service Taxes A fair and effective way to tax the data economy?", **University of Amsterdam (UvA), the Netherlands**.
- 25 Apr. 2025: *CFC rules in Albania: Challenges and Practical Applications* (invited oral presentation), **American Chamber of Commerce, Tirana, Albania**.
- 24 Apr. 2025: *Introduction to European Tax Law - Direct Taxation* (open lecture), **Epoka University, Faculty of Law, Tirana, Albania**
- 10 Mar. 2025: *Tax Reporting Obligations for Online Platforms and Crypto-Asset Service Providers under DAC7 and DAC8* (invited oral presentation), Tax Law Conference "Taxes in the Digital Age", **University of Bucharest, Faculty of Law**.
- 9 Dec. 2024: *The Taxation of Digital Assets in the EU and Brazil: Differences, Similarities, and Future Challenges* (invited oral presentation), **YIN/IFA Brazil, Rio de Janeiro, Brazil**
- 5 Dec. 2024: *Digital Assets and Digital Nomads: Direct Taxation Challenges* (invited oral presentation), **IBDT, Sao Paolo, Brazil**
- 3 Dec. 2024: *Digital Assets in the Metaverse Economy: Direct Tax and VAT Issues* (invited oral presentation), **University of Chile, Faculty of Economics, Santiago de Chile, Chile**
- 18 Oct. 2024: *Taxing Virtual Real Estate in the Metaverse: Current Challenges and Future Prospects* (invited oral presentation), **NYU LLM International Tax Program, New York, USA**.
- 30 May 2024: *Introduction to European Tax Law - Direct Taxation* (seminar), **University of Bucharest, Faculty of Law, Romania**.
- 19 Apr. 2024: *DAC8 and Extraterritoriality: How to Enforce Compliance for non-EU Operators* (invited oral presentation), Online Conference "European Corporate Taxation Law: Recent Developments", **ERA – Academy of European Law**
- 17 Apr. 2024: *The Permanent Establishment within the Global Minimum Tax* (invited oral presentation), Conference "Pillar Two. Fondamento, precessi e regole GloBE per l'applicazione della minimum tax", **Università Cattolica del Sacro Cuore, Milan (Italy)**.
- 4-5 Dec. 2023: *Challenges and Prospects for Crypto-Asset Taxation* (invited oral presentation), FIT-IBFD International Taxation Conference "Reshaping the International Tax Architecture in an Era of Multilateralism", **ITC Maratha, Sahar, Mumbai (India)**.

- 12 Apr 2023: *Blockchain and Crypto-assets – regulation and taxation practices in Africa* (panel moderator), UvA-UCT Conference "Designing fair, efficient and fraud-proof tax systems in a cashless, platform-based and technology-driven African society", **University of Cape Town (UTC), South Africa.**
- 2 Mar 2023: *Crypto-assets tax reporting: CARF and DAC8* (oral presentation), **ACTL-CPT Talks, University of Amsterdam (UvA), the Netherlands.**
- 8 Apr 2022: *The Fundamentals for a Blockchain-Based Tax System: Governance and Legal aspects* (invited oral presentation), CPT - GREIT Annual Conference "The Implications of Online Platforms and Technology on Taxation and Taxpayers' Rights", **University of Amsterdam (UvA), the Netherlands.**
- 3 Dec 2021: *Symposium Algorithmic Law and Society - HEC Paris, Jouy-en-Josas*. Participation in a panel as a discussant for the paper "Avoiding Vendor Lock-In for Digital Services on Platforms", **Paris, France.**
- 21 Jun 2021: *Transfer pricing and blockchain: opportunities and challenges from an international tax law perspective* (invited oral presentation), Online Conference "Digitalization and Mobility: How Technology Affects Flows of People, Services and Goods", **Università degli Studi di Milano, Milan, Italy.**
- 1 Jun 2021: *Contratos inteligentes y sus impacto en el debate internacional sobre los precios de transferencia* (invited oral presentation), OnlineConference "Nuevas Tecnologías Post Covid - 19", **University of El Salvador, El Salvador.**
- 25 May 2021: *Blockchain y contratos inteligentes: una revolución para los precios de transferencia?* (invited oral presentation), Online Conference "Nuevas Tecnologías e Impuestos: Fintech e Inteligencia Artificial", **Centro de Estudios Tributarios, University of Chile, Chile.**
- 25 May 2021: *Contratos inteligentes y sus aplicaciones en el control de los precios de transferencia* (invited oral presentation), Online Conference "Nuevas Tecnologías y Tributación", **University Norbert Wiener, Peru.**
- 17 Feb. 2021: *Pillar 2, Concepción básica y su perspectiva en LATAM*, (invited oral presentation), **Revista Jurídica de Derecho Tributario**, Webinar 2021.
- 15 Sep 2020: *Advanced Pricing Agreements and Blockchain. What Solutions for the International Tax Framework?* (invited oral presentation), 1st **IBDT/IBFD/DEF-USP** Seminar of Researchers in International Taxation.
- 7 Sep 2020: *Blockchain and Smart Contracts. Do We Need New Rules for Transfer Pricing?* (invited oral presentation), Tax Research Network 29th Annual Conference, 7-9 September 2020, **Christ's College (Cambridge, UK).**
- 30 Oct 2019: *Special Tax Zones and State Aid Rules. New Perspectives for EU Cohesion Policy* (invited oral presentation), Tax Knowledge Sharing event, **IBFD, Amsterdam (Netherlands).**