

# Tax Regime: what has changed

大成 DENTONS

12 October 2017, 2:30pm – 7:00pm CET  
Palazzo Mezzanotte Piazza degli Affari 6, Milan, 20123, Italy

in partnership with  
 Wolters Kluwer

Admission is free. To register, [click here](#).

The event will offer a discussion focused on recent changes to domestic and international tax regimes, which are becoming ever more complex in order to address and counter issues such as globalisation and competition between countries.

Moreover, given the presence of Dentons tax professionals from several European countries ([click here for the full list](#)), our guests will have the possibility to discuss specific international tax issues in one-to-one meetings at the end of the event. To arrange a one-to-one meeting, please send an email to [arianna.bertola@dentons.com](mailto:arianna.bertola@dentons.com)

## Agenda

**2:30 pm–3:00 pm** ..... **Registration**

**3:00 pm–4:30 pm** ..... **Round table** – the national tax system in the light of the recent reforms: pros and cons

- Relationships between balance sheet and taxable income for IAS/IFRS adopters and Italian GAAP adopters
- The Cooperative Compliance Program for Large Enterprises: an overview on the first phase of application
- New tax benefits for incentivising investments and revision of Allowance for Corporate Equity (ACE)
- Abuse of Law: analysis of the positions after two years of application of the new discipline. What has changed?
- The “Unprofitability Principle”: from symptom to rule, despite the Italian Constitution and the EU Law

## Speakers

**Moderator: Giulio Andreani**

Partner, Dentons, Italy

**Annibale Dodero**

Head of the Central Directorate for Tax Assessment – Italian Revenue Agency

**Gianfranco Ferranti**

Professor, Italian School of Administration (Italian Government)

**Gaetano Scala**

Head of the Office for Rulings on New Investments – Italian Revenue Agency

**Guido Marzorati**

Head of the Tax and Legal Department of Assolombarda Confindustria Milano Monza e Brianza

**Roberta Moscaroli**

Partner, Dentons, Italy

**4:30 pm–6:00 pm**..... **Round table** – the taxation of international companies: pros and cons

- Web Tax: the Italian temporary regime and possible future international scenarios
- International Tax Ruling: a comparison between Italy and foreign jurisdictions
- The “Permanent Establishment” definition for direct taxes and VAT purposes in Italian legislation and EU law with a particular focus on the taxation of digital businesses
- Advantages of the “Res Non Dom” regime in the UK and Italy and the possible regularisation of illegally held cash

**6:00 pm–7:00 pm** ..... **Networking cocktail**

## Speakers

**Moderator: Andrea Fiorelli**

Partner, Dentons, Italy

**Gaetano Scala**

Head of the Office for Rulings on New Investments – Italian Revenue Agency

**Michael Graf**

Partner, Dentons, Germany

**Gianluca Calisti**

Partner, Dentons, France

**Alex Thomas**

Partner, Dentons, United Kingdom

**Fabrizio Capponi**

Partner, Dentons, Italy

The event will be held in Italian and English, with simultaneous translation.

During the event the brand new Commentary on Italian Income Taxes, a 2,800-page volume written by Giulio Andreani and Gianfranco Ferranti and edited by IPSOA, will be presented.

The event is under the process of accreditation with the Milan Bar Association and the Milan Association of Chartered Certified Accountants.