

PAOLA TARIGO

Associate Professor of Tax Law

EDUCATION AND TRAINING

1. High school diploma (A. D'Oria Classical High School, Genoa, 1978);
2. Degree in Economics and Business: thesis on tax law, graded 110 with honors of publishing (Genoa, April 1983);
3. Chartered Accountant (1983); Register of Chartered Accountants and Accounting Experts for the District of the Court of Genoa, Section A, under no. 619 A;
4. Auditor (since 1992), registered in the Register of Auditors under no. 57003;
5. Associate professor since 2010.

PROFESSIONAL HISTORY

1. Beginning of academic experience in the 1983/1984 academic year, teaching Tax Law at the Faculty of Economics, University of Genoa, as a "subject expert."
2. PhD in International and Comparative Tax Law – 2° Cycle, University of Genoa, 1985-1989);
3. University Researcher in Tax Law (Faculty of Economics, University of Genoa – 1995).

Teaching Activities

1. Official University Courses

- a) Academic years 1992/1993 - 1994/1995 - Official business course, including tax-related content on corporate taxation (Faculty of Economics, University of Urbino).
- b) Academic year 1995/1996 - Supplementary course to the official course in the field of Tax Law, "Tax Litigation" (Faculty of Law, University of Urbino).
- c) Academic years 1996/1997 to 1998/1999 - Supplementary course to the official course in Public Science, with series of lectures on direct taxes (Faculty of Law, University of Urbino).
- d) Academic years from 1999/2000 to 2006/2007 - Official course in the field Corporate Tax Law for the four-year and then three-year degree courses (Faculty of Economics, University of Genoa, Genoa campus).
- e) Academic years 2003/2004 to 2004/2005 - Official Tax Law course for the four-year degree programs (Faculty of Economics, University of Genoa, Imperia campus).
- f) Academic years 2005/2006 to 2009/2010 - Official Business Law course: Tax Law module for the Master's Degree in General Management, regarding the taxation of extraordinary business transactions (Faculty of Economics, University of Genoa, Genoa campus).
- g) Academic years 2005/2006 to 2009/2010 - Official annual course of International and EU Tax Law for the Master's Degree in European, Territorial, and Cross-Border Economics (Faculty of Economics, University of Genoa, Imperia campus).
- h) Academic years 2011/2012 to 2012/2013 - Official annual course of Tax Law for the undergraduate degree programs, offered at the Faculty of Economics, University of Genoa, Imperia campus.

i) Starting from the academic year 2005/2006 and currently ongoing - Official Tax Law course for the undergraduate degree programs (Faculty of Economics, University of Genoa, Genoa campus).

l) Starting from the academic year 2003/2004 and still ongoing - Official course in the field of Domestic and International Corporate Tax Law (formerly Advanced Tax Law) of the master's degree course in Professional Activities, Administration, Finance and Control (Faculty of Economics, University of Genoa, Genoa campus).

2. Teaching Activities in University Master's Degrees

a) Academic years 2004/2005 to 2012/2013 - Teaching activities on real topics within the Master's in Taxation (first-level master's degree) organized by the University of Genoa, formerly the Department of Public Law, now the Department of Law. Since 2013, the Master's program has been discontinued and continued as a postgraduate course (see below).

b) Academic year 2008/2009 - Teaching activities within the first-level master's degree in "International Trade Expert" at the University of Genoa on various international tax topics.

c) Academic year 2010/2011 - Teaching activities within the first-level master's degree in Tax Law at the University of Turin (taxation of self-employment income).

3. Teaching Activities in University Specialization Courses

a) Academic year 2001/2002 - Teaching activities on tax matters in the Specialization Course in Management of Non-Profit Organizations (Faculty of Economics, University of Genoa).

b) Academic years 2002/2003 to 2004/2005 - Teaching activities at the Imperia University Campus in the Specialization Course in Economics and Law for the Territorial Development of Border Areas, organized by the Universities of Genoa and Nice.

c) Academic years 2009/2010 to 2010/2011 - Teaching activities on indirect taxation in the Specialization Course in "Real Estate Management and Development" (Faculty of Economics, University of Genoa).

d) Starting from the academic year 2013/2014 and for 3 academic years – Teaching activity in the advanced course in "Tax law, assessment and process: powers and guarantees" (Department of Law, University of Genoa).

ACADEMIC APPOINTMENTS

a) Member of the State Examinations Commission for chartered accountants (University of Urbino, 1995);

b) Member of the State Examinations Commission for chartered accountants (University of Genoa, 1998, 2002, 2014-2015);

c) President of the State Examinations Commission for chartered accountants and accountants (Genoa, academic years 2017/2018; academic years 2019/2020);

d) Member of the Selection Committees for Researcher in Tax Law (University of Pisa 2000);

e) Member of the Selection Committees for Researcher in Tax Law (School of Economics and Finance, Rome 2004);

- f) Member of the Quality Assurance System Committee for the Master's Degree in Administration, Finance, and Control (AFC) (ongoing) (UNIGE, Department of Economics);
- g) Teaching tutor, designated by the University of Genoa, for curricular internships at the Department of Economics (ongoing);
- h) Appointed by the Rector of the University of Genoa as a member of the supervisory body of the CIMA Foundation (International Center for Environmental Monitoring) (ongoing).

ACADEMIC EXPERIENCE

MAIN SEMINARS

- a) Conference presentation “Deferred and Prepaid Taxes in Consolidated Financial Statements” (“Business Groups”, University of Brescia and others, March 13–14, 1992, Brescia);
- b) Conference presentation “The Valuation of Deferred Taxes in the Financial Statements” (The New Company Financial Statements”, April 27, 1992, Genoa Chamber of Commerce);
- c) Conference presentation “The Valuation of Deferred and Latent Taxes in the Financial Statements” (L.A.D.C. Libera Associazione Dottori Commercialisti, May 25, 1992, Brescia);
- d) Conference presentation “Taxation in Company Demergers and Mergers” (Faculty of Law, University of Urbino, 1995);
- e) Conference presentation “Mergers and Demergers: New Tax Treatment of Deficits” (“The New Taxation of Corporate Restructuring Transactions”, November 28, 1997, organized by Unione Industriali Congress Center, Turin);
- f) Conference presentation “Tax Issues Related to the Adoption of the Euro” (“Consequences and Needs Arising from the Introduction of the Euro and the Launch of Economic and Monetary Union”, May 28-29, 1998, University of Genoa);
- g) Conference presentation “Deferred Taxes in the Consolidated Financial Statements” (“Deferred Taxation and Changes in Accounting Policies in the Financial Statements of Banks, Financial Companies, and Industrial Enterprises”, Milan, October 26, 1999, by Paradigma);
- h) Conference presentation “Deferred Taxes in the Consolidated Financial Statements: Application Solutions” (“Deferred Taxation in the Separate and Consolidated Financial Statements”, Milan, January 27, 2000, organized by Paradigma);
- i) Conference presentation “Taxation and Non-Profit Organizations: Outlines of Regulatory Development” (“Social-Economic Development and Non-Profit Organizations,” organized by the Chamber of Commerce of Alessandria and others, Castello di Prasco, September 9, 2000);
- j) Conference presentation “Intercompany capital gains from tax-deferred contributions in the financial statements and consolidated financial statements” (“The Revaluation of Assets and the Innovations in the Tax Law” Milan, October 19–20, 2000, organized by Paradigma);
- k) Conference presentation “Deferred taxation in consolidated financial statements (domestic and cross-border transfers of business and shareholdings, mergers and demergers, consolidated profits: domestic, EU, foreign, and the implications of CFC regulations” (“The financial statements as of December 31, 2001. The tax impact of the 2002 budget law”, Milan, February 27–28, 2002, organized by Paradigma);
- l) Conference presentation “Corporate law reform: the new statutory financial statements and their tax implications” (Association of Chartered Accountants of Genoa, Genoa, April 7, 2003);
- m) Conference presentation “Tax consolidation: possible impacts of the reform on the structure of groups” (organized by Ernst & Young with the Industrialists' Association of the Province of Genoa, Genoa, March 31, 2004);

- n) Scheduled presentation on the taxation of recreational boating at the conference "Taxes among the People," organized by the Revenue Agency (Sanremo, July 6, 2005);
- o) Conference presentation "Relationships between financial statements and tax returns in light of IAS principles" (1st Study Seminar on "Current, Substantive, and Procedural Issues in Tax Law", organized by the Liguria Regional Tax Court, Genoa, July 5, 2006);
- p) Conference presentation "Relationships between financial statements and tax returns" (2nd Study Seminar on "Current, Substantive, and Procedural Issues in Tax Law", organized by the Liguria Regional Tax Court, Genoa, June 14, 2007);
- q) Conference presentation "The Italy-France Treaty Against Double Taxation" ("Tax Systems Compared: Italy and France. Academic Studies and Professional Experiences" organized by the University of Genoa, Imperia, May 14, 2008);
- r) Conference presentation "Case law on international double taxation" (4th Study and Professional Development Seminar on "Tax Law in Case Law: Current Issues," organized by the Regional Tax Court of Genoa and others, Genoa, October 23, 2009);
- s) Conference presentation "The abuse of double taxation treaties" (5th Study and Professional Development Seminar on "Abuse of Law in Doctrinal Reflections and Case Law Applications," organized by the Regional Tax Court of Genoa and others, Genoa, October 8, 2010);
- t) Conference presentation "Sector Studies: What Prospects?" ("Sector Studies: Cooperatives and Social Enterprises" held at the Chamber of Commerce, Genoa, October 14, 2010);
- u) Conference presentation "The taxation of cooperatives: duty to contribute and mutualistic purpose" ("The taxation of cooperative societies", held at the Revenue Agency, Genoa, 7 December 2011);
- v) Conference presentation "IRES Taxable Persons in Double Taxation Agreements" ("IRES Taxable Persons: National and International Law Profiles" held at the University of Florence, Faculty of Law (Florence, November 23, 2012);
- z) Conference presentation "Business Income Taxation in the 2016 Stability Law" (organized by the Association of Chartered Accountants and Accounting Experts of Chiavari, "News on Financial Statements and Declarations", (Auditorium S. Francesco, Chiavari - Genoa, April 8, 2016).

SCIENTIFIC RESPONSIBILITY FOR RESEARCH PROJECTS ACCEPTED FOR FUNDING ON THE BASIS OF COMPETITIVE CALLS INVOLVING PEER REVIEW

TEACHING OR RESEARCH POSITIONS (FELLOWSHIPS) AT FOREIGN UNIVERSITIES AND RESEARCH INSTITUTES

Academic years from 2002/2003 to 2004/2005 - Teaching activity at the Menton campus of the Sophia Antipolis University of Nice on the taxation of cross-border businesses and workers as part of the Advanced Course in Economics and Law for the Territorial Development of Border Areas, organized by the Universities of Genoa and Nice.

EDITORSHIP OR PARTICIPATION IN EDITORIAL BOARDS OF JOURNALS, PUBLISHING SERIES, ENCYCLOPAEDIAS AND TREATISES

PRIZES AND ACCOLADES FOR SCIENTIFIC ACTIVITY, INCLUDING MEMBERSHIP OF ACADEMIES

"Dr. Carlo Manzoni" Degree Award from the Luigi Bocconi Commercial University (1983).

PARTICIPATION IN THE CREATION OF NEW BUSINESS ENTITIES (SPIN-OFFS), DEVELOPMENT, USE AND COMMERCIALISATION OF ACADEMIC PATENTS

OTHER EXPERIENCES

1. SCIENTIFIC RESPONSIBILITY FOR CONFERENCES AND TRAINING COURSES; PARTICIPATION IN MANAGEMENT COMMITTEES OF UNIVERSITY ADVANCED TRAINING COURSES.

- a) Organization and scientific responsibility of tax training courses accredited by the Association of Chartered Accountants of Genoa in collaboration with the University of Genoa, held in 2010 at the Revenue Agency and focusing on Tax Assessment and Tax Proceedings;
- b) coordination of the Tax Law Module of the University Advanced Training Course in "Real Estate Management and Development," organized by the Faculty of Economics of the University of Genoa in the academic years 2009-2010 and 2010-2011;
- c) since the 2013/2014 academic year, member of the Management Committee of the Advanced Course in "Tax Law, Assessment, and Proceedings: Powers and Guarantees," offered by the University of Genoa, Department of Law;
- d) Scientific responsibility for the conference organized with the Association of Chartered Accountants and Accounting Experts of Chiavari on the topic of "News on Financial Statements and Declarations" (Auditorium S. Francesco, Chiavari - Genoa, April 8, 2016).

2. ACTIVITIES ANCILLARY TO OFFICIAL COURSES

- a) Lessons in the Carige Master's program on taxation of financial products (November 2018);
- b) lesson at the Advanced Training School for Chartered Accountants (starting in 2017);
- b) lessons in training courses organized for the Cassa di Risparmio di Genova e Imperia on various tax topics;
- c) lessons in the Ipsoa Master's program in taxation (2001/2002/2003);
- d) tax education for Revenue Office staff (direct and indirect taxes) in Liguria and Piemonte (courses held in Genoa and Turin) on behalf of the "E. Vanoni" Central Tax School, a training institute for Ministry of Economy and Finance staff (1998-1999);
- e) tax education for the FORFIN Consortium (Finance Training Consortium – FORFIN) for INPS staff in Liguria and Piemonte;
- f) lessons on tax matters in preparation courses for the State Examination for trainee chartered accountants (Genoa, starting in 1997);
- g) Chairmanship of the Study Commission for Direct Taxes, established at the Association of Chartered Accountants of Genoa (1997);
- h) collaboration in the work of the National Commission for the Establishment of Accounting Principles on the principle: The Accounting Treatment of Income Taxes (1997–1998);
- i) appointment as delegate of the I.A.S.C., within the Joint International Committee, in the field of deferred taxation (1997).

PUBLICATIONS

For publications, see IRIS PUBLICATIONS.

PROFESSIONAL EXPERIENCE

In the early 1980s, she founded her professional firm in Genoa, where she still practices today. Over the years, she has had a highly diverse clientele, spanning a wide range of sectors: multinational corporations, listed companies, other large private and public entities, family-owned enterprises, small and medium-sized enterprises and professionals, private individuals. Among public entities, she was tax consultants of the University of Genoa professionally for 25 years (1990–2014).

Genoa, October 11, 2025.