

# Ilenia Sala

## PERSONAL INFORMATION

Place and date of birth: Bologna, october 26th , 1972

- University researcher of Fiscal Law at the Università degli Studi della Campania Luigi Vanvitelli.
- I received funds to carry out four-year research on Fiscal Law at the Department of Juridical Disciplines of Economics and Enterprises – Faculty of Economics, University of Bologna, Italy.
- Member of the Commission state examinations of lawyer 2019/2020
- Former tax lawyer at the Faculty of Economics of the University of Bologna.
- Former member of the Trust Commission and family pacts at the Order of Chartered Accountants in Bologna.
- Member of the Scientific Committee of a second level Master Degree course in Italian and European Fiscal Law, Second University of Naples, Faculty of Political Studies and for high European and Mediterranean Education “Jean Monnet”.

## EDUCATION

- 15th specialization course in enterprises fiscal law, at the University of Economics “Luigi Bocconi” of Milan, Italy.
- Degree in *ECONOMICS AND COMMERCE* achieved on 20th October 1997 at the University of Bologna, Italy. Thesis of Fiscal Law bearing the title: “Debentures: from detractions at source to replacement taxes”.
- CLASSICAL HIGH SCHOOL DEGREE achieved in July 1991 at the “Marco Minghetti” classical high school of Bologna, Italy.

## SCIENTIFIC AND DIDACTIC ACTIVITIES

- Since 1998 I have been cooperating with a strategic project by the CNR (Consiglio Nazionale delle Ricerche – National Council for Research) bearing the title Methods to draft laws, coordinated by Prof. V. Uckmar and Prof. G. Visintini.
- Within the framework of this research project the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy entrusted me with a technical task for the period between 9<sup>th</sup> February 1998 and 15<sup>th</sup> April 1998, namely to carry out the following: data collection and gathering, processing research parts relative to various countries already made by other researchers.
- Since 1998 I have been cooperating with a research project (60% funded) bearing the title Fiscal elements of no-profit bodies. Within the framework of this research project the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy entrusted me with a technical task for the period between 18<sup>th</sup> February 1998 and 15<sup>th</sup> December 1998, namely to collect and gather doctrinal and jurisprudence documentation, with particular reference to foreign references.
- In the period between November 1998 and June 1999 I attended the 15th specialization course in enterprises fiscal law, held at the University of Economics “Luigi Bocconi” of Milan, Italy, receiving the relative final diploma.

- On 20th April 1999 I held a seminar bearing the title: "Register tax", at the il Dipartimento di Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy – Faculty of Economics;
- In the month of June 1999 I received a scholarship for carrying out a research study bearing the title: Foundations, with particular reference to fiscal issues, granted to me by the "I. Bertocchi" foundation.
- In the period between 4th February 1999 and 15th March 1999, within the framework of the CNR research project bearing the name Methods to draft laws, the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy entrusted me with a technical task, namely to carry out the following: collect legislative measures issued during the year 1998 and later.
- In the period between 15th November 1999 and 15th January 2000, within the framework of the research project (60% funds 1999-2001) bearing the title The principle of alternation between value added tax and register tax, the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy entrusted me with a technical task, namely to carry out the following: collection of jurisprudence and doctrinal material on the VAT and register alternation principle.
- Videoconference coordinator for the University of Bologna, Italy, within the framework of the 15th specialization course in enterprises fiscal law, at the University of Economics "Luigi Bocconi" of Milan, Italy.
- On 22nd June 2000 I was awarded a two-year research financial support for a project bearing the title Fiscal federalism, granted by the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy.
- On 1st October 2001 I held a specialistic seminar concerning VAT on imported goods and within the Union for the "E. Vanoni" Advanced School of Public Administration Economics and Finances of Rome, Italy.
- Since May 2002 I have been taking part in an oriented fundamental research study (ex quota 60%) bearing the title E-commerce fiscal issues.
- From 13th October 2001 to 29th January 2002 I held a course on Fiscal Legislation at the ENAIP (Ente Nazionale Acli Istruzione Professionale, ACLI Professional Education National Body) of Bologna, Italy.
- From 12th January 2002 to 25th May 2002 I held an Accounting and Financial Statements course at the ENAIP (Ente Nazionale Acli Istruzione Professionale, ACLI Professional Education National Body) of Bologna, Italy.
- On 28th April 2002 the two-year research financial support for a project bearing the title Fiscal federalism, granted to me by the Department of Juridical Disciplines of economics and enterprises of the University of Bologna, Italy was renewed.
- In May 2002 I was awarded a scholarship by the Fondazione del Monte di Bologna e Ravenna for carrying out a research study bearing the title Internal rules of banking Foundations with reference to issuing.
- From October 2002 to May 2003 I held a Fiscal Legislation and Accounting and Financial Statements course, for a total of 75 hours, at the ENAIP (Ente Nazionale Acli Istruzione Professionale, ACLI Professional Education National Body) of Bologna, Italy.
- From 25th October 2003 to 22nd December 2003 I held a Fiscal Legislation course for a total of 20 hours at the ENAIP (Ente Nazionale Acli Istruzione Professionale, ACLI Professional Education National Body) of Bologna, Italy.

- Since 9th May 2003 I have been taking part in an oriented fundamental research study (ex quota 60%) bearing the title State fiscal system reform, with particular reference to value added tax.
- Since 15th January 2004 I have been taking part in a two-year research project (40% funds) bearing the title: The non-discrimination principle of direct taxes at national and community level
- Seminar within the framework of the Study Conference Fiscal Reform on 16th January 2004, concerning "Fiscal consolidation", held at the Cierrebi of Bologna, Italy.
- From 17th March to 28th April 2004 I attended an Introductory course of arbitration at the Chamber of Commerce of Reggio Emilia, Italy, achieving registration in the relative Register.
- From the month of October 2004 to the month of February 2005 I attended an English course at the Anglo America School of Bologna, Italy – World View 3.
- Former lecturer and member of the Scientific Council of the Master in Italian and European Tax Justice, II University of Naples, Faculty of Political Studies and for the European and Mediterranean Higher Education "Jean Monnet".
- In the academic year 2006/2007 within the framework of the Master's Degree Course "International Financial and Tax Sciences", I took lessons for the course in Comparative Tax Systems of European Communities, entitled Prof. Tommaso Maglione, Associate of Tax Law at the Faculty of Political Studies and for the European and Mediterranean Higher Education "Jean Monnet", Second University of Naples.
- In 2007 I participated in the research project of Ateneo "The evaluation of the academic and institutional impact of the issues related to judicial cooperation in the Euro-Mediterranean area" - coordinator Prof. Gennaro terracciano, Professor of Administrative Law at the Faculty of Political Studies and for the European and Mediterranean Higher Education "Jean Monnet", Second University of Naples.
- In 2007 I participated as an external contributor to the 60% biennial project entitled "accessi, Ispezioni e Verifiche" coordinator Prof. piera Filippi, Professor of Tax Law at the Faculty of Economics, University of Bologna;
- In the academic year 2007/2008 in the framework of the Master's Degree Course "International Financial and Tax Sciences", I was entrusted with the task of teaching during the course "Public Institutions for Economic Regulation".
- In 2008 I took part in the research project of Ateneo "The collection of taxes in the member countries of the European Union and the cooperation between the member countries' financial administrations in the matter of tax recovery" - Coordinator Prof. Tommaso Maglione, Associate of Tax Law at the Faculty of Political Studies and for the European and Mediterranean High Education "Jean Monnet", Second University of Naples.
- In 2008 I participated as a member of the research unit in the national project PRIN 2008 entitled "The principle of non-discrimination", coordinator Prof. Fabrizio amatuucci, Ordinary of Tax Law at the Faculty of Law – II University of Naples.
- In 2008 and 2009 I was assigned teaching assignments for the conduct of lectures on the theme "Indirect taxes: register, mortgage and land registry, succession, stamp, insurance and shows", within the modules of "Indirect taxes and customs procedures".
- In the academic year 2008/2009 in the framework of the Master's Degree Course "Financial and Fiscal Sciences", I was entrusted with the task of teaching during the course "Public Institutions for Economic Regulation".
- In 2009 I participated as a component of the research unit in the national PRIN 2009 project entitled "Common principles of European tax law between Community sources and national legal traditions" Coordinator Prof. Adriano Di Pietro Ordinario at the Chair of Tax Law at the Faculty of Law- University of Bologna.
- From 2010 to today Lecturer in the Science and Techniques Course of Public Administrations of Law and Practice of tax assessment - Law and Practice of tax assessment.

## PUBLICATIONS:

- "Rassegna giurisprudenziale in materia di Invim", in Dir. prat. trib., 1998, II, 129;
- una nota a sentenza non intitolata in materia di Invim straordinaria, in Riv. dir. trib, 1998, II, 92;
- "Sulla determinazione del valore ai fini Invim nella vendita frazionata", in Dir. prat. trib., 1998, II, 955;
- "Fondazioni bancarie: esenzioni ed agevolazioni", in Riv. dir. trib., 1998, II, 585;
- "Necessità della motivazione nella cartella di pagamento", in Dir. prat. trib., 1998, II, 1236;
- "Profili della cessione di azienda ai fini dell'imposta di registro", in Dir. prat. trib., 1999, II, 723;
- "Giudizio di ottemperanza e decisioni delle "vecchie" Commissioni tributarie", in Dir. prat. trib., 1999, II, 433;
- "Sulla detraibilità dell'IVA e il principio di inerenza dell'acquisto all'attività d'impresa, arte o professione", in Riv. dir. trib., 1999, II, 462;
- "Sulla determinazione della percentuale di indetraibilità in relazione all'effettuazione di operazioni esenti, quali le locazioni di immobili", in Dir. prat. trib., 2000, II, 69;
- "Sulla detrazione forfetaria nell'acquisto di beni e servizi fuori campo IVA", in Dir. prat. trib., 1999, II, 1543;
- "Il requisito della residenza e del domicilio ai fini dell'applicazione dell'art. 38-ter del Dpr. n. 633 del 1972", in Dir. prat. trib., 2001, 672;
- "Applicazione dell'imposta di registro agli atti sottoposti a condizione sospensiva", in Riv. dir. trib., 2000, II, 101;
- "Sulla determinazione del valore ai fini Invim di immobili sottoposti a procedura di esproprio", in Dir. prat. trib., 2000, II, 591.
- Ho collaborato nell'ambito della collana "Guida alla lettura della giurisprudenza tributaria", diretta dalla Prof. Giovanna Visintini, a cura di Victor Uckmar e Francesco Tundo, edizione Giuffrè 2003, alla stesura nella III parte «L'imposizione sul reddito delle imprese e delle persone giuridiche. L'Iva, il tributo di registro e l'Iva» «Il presupposto oggettivo dell'IVA» pag. 143;
- "In tema di applicazione di disposizioni tributarie interne contrastanti con la Direttiva n. 69/335/CEE relative a conferimenti in società di capitali", in Riv. dir. trib., 2001, II, 100;
- "Spese per la pubblicità di farmaci presso il pubblico e per l'aggiornamento professionale della classe medica: spetta la detrazione IVA?", in Riv. Dir. Trib., 2001, II, 121.
- "Il diritto di detrazione in ragione dell'oggettivo impiego del bene", in Riv. Dir. Trib., 2001, II, 537;
- "Sull'applicabilità retroattiva dello Statuto dei diritti del contribuente", in Dir. prat. trib., 2001, II, 463;
- INVIM - "Sull'applicazione di imposte alle operazioni di scissione e fusione", in Corr. trib., 2001, n. 45.
- "Sull'esenzione Iva delle prestazioni sanitarie di diagnosi, cura e riabilitazione", in Riv. dir. trib., 2001, II, 917.
- "Sulla nozione di operazione di assicurazione ai fini dell'applicazione dell'art. 13, sub. B, lett. a) della sesta direttiva CEE", in Riv. dir. trib., 2002, III; 165.
- "La registrazione tardiva delle fatture non fa perdere il diritto alla detrazione", in Dir. prat. trib., 2002.
- "Sulla legittimità del computo in detrazione nella liquidazione periodica del credito Iva chiesto a rimborso nella dichiarazione annuale Iva", in Dir. prat. trib., 2004, n. 1.
- "Alcune riflessioni sull'esercizio di impresa ed il diritto alla detrazione", in Riv. Dir. Trib., 2004, II, 467.
- "Le memorie illustrate e le (eventuali) brevi repliche", in Codice del Processo Tributario Diritto e Pratica a cura di Victor Uckmar, Francesco Tundo, Casa Editrice La Tribuna, 2007,617 e ss.
- "La disapplicazione della norma tributaria interna in contrasto con la norma comunitaria", contributo a seguito del Simposio scientifico internazionale sul tema de "La cooperazione di giustizia per lo sviluppo e la pace nel Mediterraneo" che si è tenuto presso la Reggia di Caserta il 16 e il 17 novembre 2007.
- "Aspetti fiscali della donazione di azienda, di partecipazione e dei patti di famiglia", in Sistema di Garanzie e Ordinamento Tributario a cura di Fabrizio Amatucci e Federico Maria D'Ippolito, Satura Editrice, 2008, pag. da 173 a 197.

- “E’ emendabile la dichiarazione Iva entro lo stesso termine utilizzato dall’Ufficio ai fini della rettifica”, in Rass. Trib. 2009, n. 4.
- “Gli accordi e la transazione fiscale nella fase di riscossione dei tributi” in La riscossione delle prestazioni imposte. Criticità e profili evolutivi., Edizioni scientifiche italiane, 2011.
- BORRONI - I. SALA, *Profili civilistici e fiscali del contratto di rete*, in INFORMATOR, 2012.
- “La partecipazione agli appalti pubblici: profili civilistici e fiscali del contratto di rete”, in [www.osservatorioappalti.unitn.it](http://www.osservatorioappalti.unitn.it), 2012;
- “Le reti di impresa: un’opportunità in un momento di crisi”, in [www.businessandtax.it](http://www.businessandtax.it) , Direttore Avv. Vito D’Ambra e Direttore Responsabile Avv. Federico Maria Giuliani, 1 febbraio 2012.
- “The Network contract: The evolutionary path of the italian model”, ISSN: 2281-5147, Opinio Juris in Comparatione Studies in Comparative and National Law, Op. J. vol. I, n. 1/2016.
- “L’attività del consulente tecnico di parte; La perizia di parte”, in Linee guida per l’attività di consulente tecnico di ufficio e di parte nei procedimenti civili e penali, Quaderno n.1 ODCEC di Bologna, 2018.
- “La tassa sui money transfer a rischio illegittimità”, in Rivista di Diritto Tributario, n. 3/2019.
- “Sopravvenienze attive e passive, minusvalenze e perdite nel reddito di impresa”, Contributo allo Studio del reddito di impresa, opera collettanea, in corso di redazione.
- “La Corte di Cassazione si esprime ancora in merito alla rettifica del prezzo di vendita sulla base dei valori OMI e dell’Osservatorio immobiliare FIAIP”, in corso di pubblicazione sulla Rivista di Diritto Tributario.

## **FOREIGN LANGUAGES AND INFORMATION TECHNOLOGY SKILLS**

- English: fairly good, both oral and written
- Spanish: good level, both oral and written, improved by means of some sojourns abroad
- Operating systems used: Windows 95/98/2000 XP.
- Excellent knowledge of Microsoft Office (Word, Excel, etc.)
- Company accounting programmes: Zucchetti, Sistemi

Bologna, 12 giugno 2019

Ilenia Sala