Carlo Garbarino

Full Professor

Knowledge Group: Law
Research Domains: Tax and Accounting Law
Teaching Domains: International Taxation, Tax and Legal Planning, Transfer Pricing, Business Law

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Biography

Carlo Garbarino is a Full Professor of Tax Law at SDA Bocconi where is the Director of the Tax and Accounting Observatory of SDA Bocconi and teaches in the Executive Master of Finance.

He is a Professor of Tax Law for the Department of Legal Studies at Università Bocconi where he is a faculty member of the Master in Tax Law and coordinator of the International Taxation module. He is a member of the International Fiscal Association and the European Association of Tax Law Professors.

At SDA Bocconi, he has directed numerous executive courses in the tax area, including "Corporate Taxation", "Transfer Pricing", "Digital Economy: legal, tax and regulatory aspects", "Tax assessments and litigation", "Corporate tax strategies". At SDA his main research area is the impact of the tax variable on managerial behavior: together with the Associazione Fiscalisti di Impresa (Association of Tax Managers), he has led significant empirical research studies into the role of the tax director in Italian corporations, and corporate tax governance. In 2016 and 2017 he hosted two seminal international conferences at SDA Bocconi on aggressive tax strategies and BEPS with prominent opinion leaders , and he has organised various workshops on current topics in corporate taxation (including "Tax complexity in Italy" and "The Financial Bill 2019 and the transposition of the ATAD"). He is the Director of the Transfer Pricing Forum, where he follows the development of these issues, and Director of the Wealth Journal at SDA Bocconi, the first online journal dedicated to the tax aspects of Private Wealth Management.
The main areas of his research are: corporate tax strategies, comparative tax law, tax treaties, international tax policy, EU tax law and global tax governance.
He is the author of several monographies (in Italian) "La tassazione del reddito transnazionale", "La tassazione del capitale e delle poste del patrimonio netto", "Tassazione ed effettività", "Tassazione delle società e dei gruppi", "Diritto convenzionale tributario" and of the handbook "Tassazione internazionale". He has also published monographies in English ("Judicial application of tax treaties" and "Taxation of bilateral investments"). He mainly works in international tax and has participated in numerous international conventions in top universities including: Stockholm, Max Planck, Louvain, Michigan, Sao Paulo, Washington

D.C., OECD Paris, Beijing, Paris Sorbonne and HEC, European Parliament, Cracow, London, Oxford, Lisbon, Lund, Melbourne, Sidney. He was an academic delegate at the European Association of Tax Law Professors annual meeting (Madrid 2019). He has also taught in the main European tax masters (in particular, Vienna, Leiden, Sorbonne).

He was a visiting professor at NYU Law School in 2013, 2016 and 2020 where he was a Senior Emily Noel Fellow and a Hauser Global Visiting Faculty, University of Michigan (2009-2010-2014), University of Florida (2011), Universitade Sao Paolo (2012), Melbourne Law School (2018).

His thorough knowledge of domestic law is matched by that of international matters, with particular attention to the emerging issues of global governance. He developed a comparative approach in the tax field connected to the circulation of policy models, resonant with the latest developments in institutional law and economics. Part of the top 5% SSRN, he is one of the most well-known scholars of comparative and international taxation. Recently he has worked on global tax governance and tax sustainability.

He has published numerous scientific papers and books in his field of study. His works have been published in leading journals such as the Harvard International Law Journal, British Tax Review and the Columbia Journal of Tax Law, the American Journal of Comparative law Intertax, EC Tax Review, European Taxation. Eur. Bus. Law Rev, Eur. Company and Financial Law Review. He has received numerous recognitions, such as a Rotary Foundation Grant. He is the editor of the EGEA series “Comparative and International Taxation” and Director of Fiscalità e Commercio Internazionale, a member of the Editorial Committee of the EC Tax Review, Intertax, Economia & Management (2008-2010), and of the Alta Scuola Formazione, Fondazione dei Dottori Commercialisti.

He graduated with a law degree from the Università di Genoa, with a publication of his thesis. Subsequently, he earned his LLM from the University of Michigan and completed his PhD under a program of the the Università di Genova and Yale Law School, where he was a Visiting Scholar under a Rotary Foundation Scholarship. He started his academic career at the Università di Siena and has been teaching at Bocconi since 1999.

Edited Books

Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach
GARBARINO, C. (Ed.), "Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach" - 2024, Edward Elgar Publishing, Great Britain

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Prefaces, Postfaces, short Introductions

The policies of the Inclusive Framework on Pillar Two and the operation of the global minimum tax within the context of MNEs

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Research Monographs

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Diritto tributario convenzionale

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Judicial Interpretation of Tax Treaties

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Contribution to Chapters, Books or Research Monographs

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The Global Architecture of Financial Regulatory Taxes
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