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The interpretation of multilingual tax treaties

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CURRICULUM VITAE

Paolo Arginelli was born on 2 March 1975 in Cesena (Italy). In 1999 he graduated from the University of Bologna with a thesis on the effects of international double taxation on foreign direct investments. From November 1999 through August 2005, he had been working with Ernst & Young, dealing mainly with corporate taxation, mergers and acquisitions, and group reorganizations. In 2003 he completed a Master in domestic and international tax planning organized by University Federico II of Naples (in association with Ernst & Young). In the academic year 2005-2006 he attended the Advanced LL M in International Taxation organized by the International Tax Center (Leiden University), where he graduated with a thesis on the impact of the EU freedom of establishment on member States' legislations dealing with the offset of profits and losses between head offices and permanent establishments. From August through December 2006, he had acted as teaching assistant at the Advanced LL M in International Taxation organized by the International Tax Center. In 2007 and 2008 he had been working as Senior Research Associate at the International Bureau of Fiscal Documentation of Amsterdam, teaching and organizing courses for the International Tax Academy. At the same time, he had started teaching at the Advanced LL M in International Taxation organized by the International Tax Center, both in the tax treaty course and in the EU law course. Since 2008 he has been teaching and researching at the Università Cattolica del Sacro Cuore in Italy, where he has been appointed Adjunct Professor, teaching Corporate tax law and International law and business ethics, since 2011. In 2012 he has been appointed as alternate member of the VAT Expert Group set up by the European Commission. He has published extensively in Italian, Swiss and international tax journals (such as *European Taxation*, *Intertax*, *Rivista di Diritto Tributario*, *Diritto e Pratica Tributaria Internazionale*, *Novità Fiscali*, etc.) and books. He has been appointed as National Reporter for Italy in respect of the 2008 IFA Congress topic "New tendencies in tax treatment of cross-border interest of corporations" and he has been a panellist at Seminar C of the 2009 IFA Congress, held in Vancouver. He habitually teaches at masters and participates as speaker to seminars and conferences.