

University Academic Curriculum Vitae

Personal information

Name: **Luca Sabbi**
E-Mail: luca.sabbi@unibz.it

Education since leaving school

- 2002, Law Degree at the University of Bologna – Faculty of Law
- 2004, Specialization Diploma at the Specialization School for legal professions at the University of Bologna – Faculty of Law
- 2007, Master Degree in Tax Law at the University of Bologna – Faculty of Law
- 2012, Ph.D. (Tax Law area) in "Diritto pubblico e tributario nella dimensione europea" at the University of Bergamo – Faculty of Law
- 2012, Ph.D. (Tax Law area) *cum laude* in "Estudios jurídicos, ciencia política y criminología" at the University of Valencia – Faculty of Law
- 2020, Habilitation as Associate Professor of Tax Law with the unanimous evaluation by the committee (Ministry of Universities and Research)
- 2024, Specialisation Course in "Platforms and Tax Information Reporting in the European Legal ACTL Framework" at the University of Amsterdam – Amsterdam centre for Tax Law

Present appointment

- Associate Professor of Tax Law
- Since 1° September 2024
- University of Bergamo – Department of Law
- Scientific responsibility for the "Tax Law" course at the University of Bergamo – Department of Law and the "Tax Law I" course at the Accademia della Guardia di Finanza (Academy of Guardia di Finanza)
- Scientific responsibility for the Tax Law Area at the Ph.D. program in Legal Studies at the University of Bergamo – Faculty of Law
- Professor of Tax Law at the National School of Public Administration
- Tax Lawyer admitted to the Italian BAR association since 2007 and to the Higher Courts since 2019
- Particular areas of expertise: Tax controversies, VAT, Tax crimes, Trusts, Taxation of professional sportsmen (tennis players) and artists, Permanent and Fixed Establishments.

Professional/Academic experience

Chronological list of all previous academic employments:

From / to	Job title	Name of academic Institution	Academic level	responsibilities
From 1 April 2012 to 31 March	Postdoctoral fellowship	University of Bergamo – Faculty of Law	Researcher	Leading scientific research on the topic: "L'indeducibilità

2013				dei costi riconducibili a fatti, atti o attività qualificabili come reato nella tassazione dei proventi derivanti da illecito civile, penale o amministrativo"
From 1 July 2013 to 30 June 2014	Postdoctoral fellowship	University of Bergamo – Faculty of Law	Researcher	Leading scientific research on the topic: "La beneficial ownership clause nel contrasto all'elusione fiscale e la sua applicazione nella determinazione dei redditi riferibili al trust"
From 1 December 2015 to 30 November 2016	Postdoctoral fellowship	University of Bergamo – Faculty of Law	Researcher	Leading scientific research on the topic: "Il principio del contraddittorio nel procedimento e nel processo tributario"
From 1 September 2019 to 31 August 2021	Fixed term assistant professor	University of Bergamo – Department of Law	Junior Assistant Professor	Research in Tax Law and holding lectures in Tax Law courses
From 1 September 2021 to 31 August 2024	Fixed term assistant professor in tenure track	University of Bergamo – Department of Law	Senior Assistant Professor	Research in Tax Law and holding lectures in Tax Law courses

- Cooperation with the Global Tax Policy Center of the WU Vienna (University of Business and Economics) in the project "Cross-border VAT/GST disputes: Strategies for Effective Prevention and Resolution" with a research on the topic "Identification of Types and Reasons for Cross-border VAT Disputes (including disputes involving non-established business)" which will be finalized in a book that is going to be published in the beginning of 2026.

Experience in academic teaching

- "Tax Law" course – University of Bergamo – Faculty of Economics - undergraduate students – from 2010 to 2019
- "Tax Law" course – University of Bergamo – Faculty of Law – undergraduate students - since 2019 until now
- "Tax Law I" course – Accademia della Guardia di Finanza (Academy of Guardia di Finanza) – Bergamo - undergraduate students - since 2020 until now

- “Tax Law II” course – Accademia della Guardia di Finanza (Academy of Guardia di Finanza) – Bergamo – undergraduate students - Academic year 2024-2025
- “Advanced Tax Law” – Free University of Bozen/Bolzano – Faculty of Economics and Management – undergraduate students - since 2021 until now
- “Tax Law” – Free University of Bozen/Bolzano – Faculty of Economics and Management – undergraduate students - since 2022 until now
- “International Taxation Law” (in English) – Free University of Bozen/Bolzano – Faculty of Economics and Management – undergraduate students - since 2024 until now
- “The Trusts in the Italian Tax System” course at the Master in Tax Law – Università Cattolica del Sacro Cuore (Milan) – Faculty of Economics – postgraduate students - since 2018 until now
- “Treaties on Double Taxation on Income and Capital” at the National School of Public Administration - postgraduate administrative officers - since 2024 until now
- “International Exchange of Information” at the National School of Public Administration - postgraduate administrative officers - since 2024 until now
- “The Fixed Establishment in European Value Added Tax” at the National School of Public Administration - postgraduate administrative officers - since 2024 until now
- Postgraduate supervision (Ph.D. level): 3 Ph.D. students supervised in the following specific areas:
 1. Tax Law procedures
 2. The Fixed Establishment in the European Value Added Tax
 3. National and International taxation of image rights of professional sportsmen

Other academic responsibilities

Responsibilities for organizing the following conferences and seminars:

- International Conference on “Global Minimum Tax: Justifications and Competitiveness Aspects” - Free University of Bozen – Faculty of Economics and Management - 16 October 2025
- International Conference on “Permanent and Fixed establishment in Income taxes and in the European Value added tax - international and domestic profiles” - Free University of Bozen – Faculty of Economics and Management - 14 February 2025
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Joachim Englisch on “I. VAT on selected crypto assets – II. Literal interpretation vs extensive interpretation of the law in CJEU case law in VAT” – University of Bergamo, 17 November 2025
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Susi Hjorth Bærentzen on “Withholding taxes in the current international and EU tax system” – University of Bergamo, 21 October 2025
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Richard Stern on “Tax and competitiveness after Pillar two” – University of Bergamo, 14 October 2025
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Irene Klemenčić on “EU and the evolution of the international tax order after BEPS” – University of Bergamo, 27 May 2025
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Stefano

Fiorentino on "L'Analoga nel diritto tributario alla luce del "nuovo" divieto nello Statuto dei diritti del contribuente" – University of Bergamo, 27 May 2025

- Seminar in the Ph.D. Program in Legal Studies held by Prof. Marco Greggj on "La rivisitazione del principio di capacità contributiva alla luce della sentenza della Corte Costituzionale n. 111 del 2024" – University of Bergamo, 26 May 2025
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Giorgio Beretta on "La stabile organizzazione nel Sistema dell'IVA" – University of Bergamo, 17 December 2024
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Nadine Chiba on "DAC 8 on Crypto-Assets and Crypto-Currencies" – University of Bergamo, 30 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Nadine Chiba on "DAC 8 on Crypto-Assets and Crypto-Currencies" – University of Bergamo, 30 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Michael Tumpel on "EU Proposals for VAT in the Digital Age (ViDA)" – University of Bergamo, 30 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Madeleine Merkx on "I. Introduction to the digital platforms – VAT and customs duties collection obligation on digital platforms – II. Data collection under the VAT Directive and DAC 7 - interactions and overlaps" – University of Bergamo, 22 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Giuseppe Mercuri on "Il principio di proporzionalità nel diritto tributario - Profili sistematici e metodologici" – University of Bergamo, 14 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Dr. Piera Santin on "I recenti sviluppi giurisprudenziali in merito alla selettività fiscale del divieto di aiuti di Stato" – University of Bergamo, 1 October 2024
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Marie Lamensch on "EU VAT Double Taxation and Double Non Taxation - Place of Supply rules, EU Vat Directives implementation by Member States, Case Law, Dispute Resolution Mechanisms" – University of Bergamo, 10 April 2024
- Seminar in the Ph.D. Program in Legal Studies held by Prof. Karoline Spies on "EU VAT Double Taxation and Double Non-Taxation - Origins and Definitions, EU Fundamental Freedoms, art. 110 TFEU, Principles of the European VAT" – University of Bergamo, 5 April 2024

Visiting positions

- Visiting researcher at the WU Vienna University of Economics and Business from 1 April 2025 to 17 April 2025.
- Visiting professor at the University of La Laguna – Department of Law (Tenerife-Spain) from April 2021 to May 2021.
- Visiting researcher at the University of Valencia – Department of Law from April 2009 to August 2009.
- Visiting researcher at the New York University – School of Law from September 2009 to December 2009 and from April 2016 to May 2016.

Memberships

- Member of the European Association of Tax Law Professors
- Member of the International Fiscal Association
- Member of the Italian Association of Tax Law Professors
- Member of the editorial board of the scientific journal "Rivista di diritto finanziario e scienza delle finanze" (A level)
- Member of the editorial board of the scientific journal "Diritto e processo tributario" (A level)
- Member of the editorial board of the scientific journal "Rassegna Tributaria On Line" (A level)
- Member of the editorial board of the scientific journal "Trusts & attività fiduciarie" (A level)
- Member of the editorial board of the scientific journal "Bollettino tributario d'informazioni"
- Member of the Faculty Board of the Ph.D. program in Legal Studies at the University of Bergamo - Department of Law.
- Member of the Faculty Board of the Ph.D. program in Business and Law at the University of Bergamo - Department of Economics.
- Member of the local unit of the University of Bergamo within the PRIN Call for Proposals 2022 'The Impact of the Common Constitutional Traditions of EU Member States on the Process of Europeanisation of Tax Law' – Principal investigator: Prof. Pasquale Pistone

Participation in national and international academic conferences and seminars

- Speaker at the Conference "I rapporti fra processo penale e tributario" on the topic "La circolazione probatoria tra procedimento penale e procedimento e processo tributario. Utilizzabilità ed efficacia della prova" - University of Bergamo, 9 December 2025
- Speaker at the Conference "Taxation, Digital Transformation and the European Union" on the topic "Data accuracy in the Exchange of Tax Information" – University of Bergamo, 2 October 2025
- Chairman of the International Conference on "Global Minimum Tax: Justifications and Competitiveness Aspects" - Free University of Bozen – Faculty of Economics and Management, 16 October 2025
- Speaker at the Conference "Taxation, Digital Transformation and the European Union" on the topic "Data accuracy in the Exchange of Tax Information" – University of Bergamo, 2 October 2025
- Chairman of the Conference "Permanent and fixed establishment in income taxes and in the European value added tax - international and domestic profiles" - Free University of Bozen - Faculty of Economics and Management, 14 February 2025
- Speaker on the topic "Mechanisms to resolve cross-border VAT/GST disputes: enhancing accessibility and improving the court litigation practices" at the Conference "Cross-Border VAT/GST Disputes: Exploring Prevention and Resolution Mechanisms" – WU Vienna – Global Tax Policy Center, 22 January 2025
- Speaker on the topic "Le misure cautelari tributarie: ipoteca e sequestro conservativo" at the Conference "Gli strumenti di tutela del credito tributario" – University of Bergamo – Department of Law, 10 July 2024.
- Speaker on the topic "I profili Iva del Wet lease aeronautico" at the conference "Profili civilistici, fiscali e previdenziali del wet lease

aeronautico" University of Bergamo – Department of Law, 5 June 2024.

- Chairman of the round table at the Conference "Motivazione, prova e ragionamento presuntivo. Modelli a confronto in Italia e in Europa. Il processo tributario tra processo civile e processo amministrativo", Chamber of Tax Lawyers of Bergamo, Bergamo, 2 February 2024.
- Intervention at the conference "Progetto PRODIGIT – L'Ambizione alla eccellenza è motore di sviluppo sociale" – University of Brescia, 28 November 2023.
- Speaker on the topic "Le azioni innanzi al giudice tributario" at the Annual conference of the Italian association of Tax Law Professors "Quale riforma tributaria? Riflessioni e proposte dell'AIPSDT su IRPEF e giustizia tributaria", 30 October 2021.
- Speaker on the topic "Accertamento e liquidazione nell'imposta sulle successioni e sulle donazioni tra principii ed esigenze di riscossione" at the conference "Il procedimento di imposizione nell'imposta generale sull'entrata di Federico Maffezzoni (1965) e negli Studi sul procedimento amministrativo tributario di Gian Antonio Micheli (1971)" – University of Pavia, 10 September 2021.
- Speaker on the topic "Las competencias de la Agenzia delle Entrate en materia registral y catastral" at the seminar Pedro de Pablo - Universidad de La Laguna – Faculty of Law, 14 May 2021.
- Speaker on the topic "Responsabilidad tributaria de los administradores" at the conference IV Jornada Internacional Empresa y Derecho, Preinsolvencia y reestructuración empresarial - Universidad de La Laguna – Faculty of Law, 7 May 2021.
- Speaker on the topic "Le imposte indirette nella giurisprudenza, nella prassi professionale e secondo l'Agenzia delle Entrate" at the National Congress organized by Associazione "Il Trust in Italia", Rimini 23-25 October 2021, 24 October 2021 (webinar).
- Speaker on the topic "La natura giuridica dell'atto di accertamento" at the seminar "Riletture - Il fatto imponibile di Dino Jarach" – University of Pavia, 11 September 2020.
- Speaker on the topic "Contraddittorio e garanzie del contribuente nella Direttiva n. 2017/1852" at the conference "Cooperazione tra amministrazioni fiscali e meccanismi di soluzione delle controversie tributarie internazionali" University of Padua – Treviso - 12 October 2018.
- Speaker on the topic "La responsabilità fiscale di amministratori, sindaci e revisori" at the conference "La responsabilità di amministratori, sindaci e revisori, in sede civile, penale, fiscale e amministrativa", SAA – School of Management of Turin, 17 November 2016.
- Speaker on the topic "Profili di fiscalità indiretta del trust - problemi interni e aspetti comparativi" at the conference "Trust e passaggio generazionale" - Bocconi Alumni Association - Brescia, 4 October 2016.
- Speaker on the topic "Giusto processo e processo tributario nel contesto europeo" at the conference "Nuovi sviluppi in materia di tutela individuale a livello europeo" University of Bergamo – Faculty of Law, 13 December 2010.

Participation in Ph.D. seminars

- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Joachim Englisch on "I. VAT on selected crypto assets – II. Literal interpretation vs extensive interpretation of the law in CJEU case law in VAT" – University of Bergamo, 17 November 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Susi Hjorth Bærentzen on "Withholding taxes in the current international and EU tax system" – University of Bergamo, 21 October 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Richard Stern on "Tax and competitiveness after Pillar two" – University of Bergamo, 14 October 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Dr. Irene Klemenčič on "EU and the evolution of the international tax order after BEPS" – University of Bergamo, 27 May 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Stefano Fiorentino on "L'Analoga nel diritto tributario alla luce del "nuovo" divieto nello Statuto dei diritti del contribuente" – University of Bergamo, 27 May 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Marco Greggì on "La rivisitazione del principio di capacità contributiva alla luce della sentenza della Corte Costituzionale n. 111 del 2024" – University of Bergamo, 26 May 2025
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Dr. Giorgio Beretta on "La stabile organizzazione nel Sistema dell'IVA" – University of Bergamo, 17 December 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Michael Tumpel on "EU Proposals for VAT in the Digital Age (ViDA)" – University of Bergamo, 30 October 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Dr. Nadine Chiba on "DAC 8 on Crypto-Assets and Crypto-Currencies" – University of Bergamo, 30 October 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Madeleine Merkx on "I. Introduction to the digital platforms – VAT and customs duties collection obligation on digital platforms – II. Data collection under the VAT Directive and DAC 7 - interactions and overlaps" – University of Bergamo, 22 October 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Dr. Giuseppe Mercuri on "Il principio di proporzionalità nel diritto tributario - Profili sistematici e metodologici" – University of Bergamo, 14 October 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Dr. Piera Santin on "I recenti sviluppi giurisprudenziali in merito alla selettività fiscale del divieto di aiuti di Stato" – University of Bergamo, 1 October 2024
- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Marie Lamensch on "EU VAT Double Taxation and Double Non Taxation - Place of Supply rules, EU Vat

Directives implementation by Member States, Case Law, Dispute Resolution Mechanisms” – University of Bergamo, 10 April 2024

- Introduction and moderation of the seminar in the Ph.D. Program in Legal Studies held by Prof. Karoline Spies on “EU VAT Double Taxation and Double Non-Taxation - Origins and Definitions, EU Fundamental Freedoms, art. 110 TFEU, Principles of the European VAT” – University of Bergamo, 5 April 2024

Language competence

- Mother tongue: Italian
- Foreign languages:
 - English: written and spoken CEFR Level C1
 - Spanish: written and spoken CEFR Level B2
 - German: written and spoken CEFR Level A2 (Sprachzertifikate ausgestellt von Autonome Provinz Bozen)

Campo Tures (BZ), 5 January 2026