

## Luca Dell'Anese

### **Educational Background**

#### **THE UNIVERSITY OF MICHIGAN LAW SCHOOL**

Ann Arbor, MI

**Doctor of the Science of Law**, December 2005

#### **THE UNIVERSITY OF MICHIGAN LAW SCHOOL**

Ann Arbor, MI

**LLM**, May 2004

#### **HARVARD UNIVERSITY, Kennedy School of Government**

Cambridge, MA

**Master in Public Administration (MPA)**, June 2002

#### **HARVARD UNIVERSITY, Harvard Law School**

Cambridge, MA

**International Tax Program (ITP)**, June 2001

#### **UNIVERSITA' DEGLI STUDI DI MILANO, Faculty of Law**

Milan, Italy **Laurea in Giurisprudenza (JD)**, March 2003

#### **L BOCCONI UNIVERSITY, Faculty of Economics**

Milan, Italy

**Master in Tax Law**, June 1998

#### **L. BOCCONI UNIVERSITY, Faculty of Economics**

Milan, Italy

**Laurea in Economia Aziendale (B.S. in Business Administration)**, March 1997

### **Work Experience**

#### **CHONGQING UNIVERSITY, School of Economics and Business Administration**

Chongqing, PRC

**Professor, Director of International Affairs**, 2017-present

**Professor, Associate Dean**, December 2011-2017

Responsible for the international development of the school and the accreditation process with international accreditation bodies. AMBA accreditation obtained in 2013. AACSB accreditation obtained in 2017.

Taught courses on Private Equity and Venture Capital to MBA students  
Master's Thesis supervisor

**BEIJING FOREIGN STUDIES UNIVERSITY, International Business School**  
Beijing, PRC

**Professor, Associate Dean**, February 2010 – Present

Taught courses on Mergers and Acquisitions, Private Equity and Venture Capital and Business Law to both undergraduate and graduate students

Bachelor's Thesis and Master's Thesis supervisor

**PEKING UNIVERSITY, School of Transnational Law**  
Shenzhen, PRC

**Visiting Professor**, September 2009 - Present

Taught courses on Federal Income Taxation and International Taxation

Master's Thesis supervisor

**ROPES & GRAY, LLP**

Boston, MA

**Attorney**, June 2007-February 2010

Advised on a range of cross-border transactional issues including reorganizations, private equity and venture capital funds' formation and operation, M&A transactions, cross-border acquisitions and investments

**LINKLATERS, LLP**

New York, NY **Attorney**, March 2006-June 2007

**Summer Associate**, May-August 2005

Advised on a range of cross-border transactional issues including reorganizations, capital markets offerings, securitizations and other financial products, IPOs, derivatives, and tax aspects of debt restructuring, M&A transactions and credit agreements

**CAPLIN & DRYSDALE, LLP**

Washington, D.C.

**Summer Associate**, May-August 2004

Worked on a variety of cross-border tax issues including establishing international non-profit organizations, transfer pricing for multinational corporations, business and tax planning

**European Center on Tax Studies and Electronic Commerce (CESTEC)**

Milan, Italy

**Manager and Research Fellow**, July 2001-January 2003

Responsible for the activities of the Center in the United States. Supervised research projects with Harvard University and the University of Michigan. Organized international academic conferences for the Center

Researched on regulatory and tax issues related to electronic commerce

**TSINGHUA UNIVERSITY, School of Law**

Beijing, China

**Lecturer**, August 2001 and August 2002

Taught international tax and corporate tax at the “International Tax Program” sponsored by the World Bank, Tsinghua University and the National Accounting Institute

**STUDIO LEGALE UCKMAR**

Milan, Italy

**Tax Associate**, March 1997-July 2000

Advised major Italian and international industrial companies on cross-border transactions, business planning, transfer pricing issues, tax and regulatory planning, mergers and acquisitions and reorganizations

**BOCCONI UNIVERSITY, Faculty of Economics**

Milan, Italy

**Lecturer and Research Fellow**, March 1997-July 2000

Researcher in tax law, European and international business law. Participated in many research projects, commissioned by national and international organizations, on relevant issues of international business and tax law

Lecturer at the Business School (SDA) of Bocconi University in Milan

Lecturer at Bocconi University in Milan

Member of the Committee on International Tax Law of Bocconi University in Milan

Editor of the leading Italian tax law magazine *Diritto e Pratica Tributaria*

Contributor to the following magazines: *Diritto e Pratica Tributaria*, *Tax Notes International*, *Tax Planning International Review*, *Fiscalia*, *La Voce dei Bancari*.

**Publications:**

**Books**

*Tax Arbitrage and the Changing Structure of International Tax Law*, Milan, (2006)

**Book Chapters**

Italy-China Tax Treaty, in *Italian Conventions for the Avoidance of Double Taxation with respect to Taxes on Income and Capital*, Milan, (2002);

Electronic Commerce and Indirect Taxation, in *Electronic Commerce*, Milan, (2001).

### **Articles**

The Non-Discrimination Principle in International Tax Law, *Dir. prat. trib. int.*, 639 (2001);

The Evolution of the Limitation on Benefits Provisions in the Tax Treaties Concluded by the United States of America, *LXIX Dir. prat. trib.*, 697 (1998);

International Tax Arbitrage and the New Frontiers of International Tax Planning, *Fiscalia*, 115 (2002);

Italian Investments in China: Tax Factors in Business Decisions, *Fiscalia*, 21(2002);

Italian Parliament Approves CFC Legislation, *21 Tax Notes Int'l*, 550 (2000);

Italian 1999 Year in Review, *20 Tax Notes Int'l*, 54 (2000);

Italy proposes Tax Measures on Cash Contributions to Companies, *19 Tax Notes Int'l*, 2116 (1999);

CFC Legislation Project Submitted to Italian Parliament, *19 Tax Notes Int'l*, 1953 (1999);

Italy Enacts New Tax Havens Provisions, *19 Tax Notes Int'l*, 347 (1999);

The Reform of the Tax Collecting Procedures, *9 La Voce dei Bancari*, 27 (1999);

The Struggle against Tax Havens, *6 La Voce dei Bancari*, 6 (1999);

The Reform of the Regime of Pension Funds, *1 La Voce dei Bancari*, 30 (1999);

The New Tax Regime of Income from Capital and Capital Gains, *7 La Voce dei Bancari*, 18 (1998);

The Reform of the Italian Tax System, *3 La Voce dei Bancari*, 13, (1998);

Triangular Operations According to the New US-Netherlands Tax Treaty, *Dir. prat. trib.*, 555 (1997);

Corporate Reorganizations and Tax Avoidance, *12 Tax Planning Int'l Review*, 26 (1997);

Italy Introduces New Regional Tax, *Tax Notes Int'l*, 1589 (1997).

## **Research Projects**

The US-Bermuda Tax Treaty (2008 – for the Government of the Bermuda Isles);

Report on “Zero Basis” (2006 – New York State Bar Association);

Electronic Commerce, International Trade and Tax Law (2000 – for the Italian Ministry of Scientific Research and Technology);

Euroshore: Assessing the Risk and Protecting EU and non-EU Financial Centers Together with Offshore Facilities to be Exploited by Organized Crime (1999 – for the European Commission);

Project for a Free Trade Zone in Sicily (1998 – for the Sicilian Regional Government);

San Marino: Project for an International Development in the Corporate Field (1998 – for the Ministry of Finance of the Republic of San Marino);

The Non-Discrimination Principle in the Recent Case Law of the European Court of Justice (1997 – for L. Bocconi University);

Techniques to Improve the Exchange of Information and the Collection of Taxes on Factors Other than Labor (1997 – for the European Commission).

## **Lectures**

*Harvard University, Boston, MA*

\_ Lectures on "China's ODI to Africa", March 2015, March 2016. March 2017, March 2018, February 2019.

*Galileo Galilei Italian Institute, Chongqing, China*

\_ Lecture on the “The Role of the Public Sector in Financing Innovation and Entrepreneurship

- Challenges and Opportunities for China,” September 2015

*Peking University, European University, DBA Program*

\_ Lecture on “International M&As”, June 2015

*Bank of Japan, Tokyo, Japan*

\_ Lecture on “China’s Economic Development: The Chongqing Experiment,” June 2013

*Universita' Europea de Madrid*, MBA Program, Madrid, Spain

\_ Lecture on “Chinese companies go global: missteps and opportunities” (Lesson delivered in Beijing during the Chinese part of the *Universita' Europea de Madrid*, MBA program), March 2013

*China 3<sup>rd</sup> Annual Management Science Forum*, Beijing, PRC

\_ Presentation on “Globalization Strategies of Chinese Enterprises,” December 2012

*University of International Business and Economics (UIBE)*, Beijing, PRC

\_ Lecture on “M&A in China,” delivered to the Master students of the School of Finance, November, 2012 and April 2013;

\_ Lecture on “Private Equity and Venture Capital in China,” delivered to the Master students of the School of Finance, November, 2012 and April 2013.

*The EMBA Consortium for Global Business Innovation*, EMBA Program

\_ Lecture on “Private Equity and Venture Capital in China” (lesson delivered in Chongqing during the Chinese part of the program), October 2012

*MIB School of Management*, Executive Program, Trieste, Italy

\_ Lecture on “Chongqing: its fast development and its role as crossroads towards west China” (lesson delivered in Chongqing), September 2012

*University of Houston, C.T. Bauer College of Business*, E-MBA Program, Houston, Texas, USA

\_ Lecture on “Financing Entrepreneurship: Private Equity and Venture Capital in China” (lesson delivered in Beijing during the Chinese part of the E-MBA program), May 2012

*Universita' Europea de Madrid*, MBA Program, Madrid, Spain

\_ Lecture on “Chinese companies go global: missteps and opportunities” (lesson delivered in Beijing during the Chinese part of the *Universita' Europea de Madrid*, MBA program), May 2012

*Universita' Europea de Madrid*, MBA Program, Madrid, Spain

\_ Lecture on “Private Equity in China: Challenges and Opportunities,” April 2012 (lesson delivered in Beijing during the Chinese part of the *Universita' Europea de Madrid*, MBA program), April 2012

*School of Economics and Business Administration (SEBA)*, CQU, Chongqing, China

\_ Lecture on “Private Equity in China: Challenges and Opportunities,” October 2011

*Ashridge Business School*, E-MBA Program, Hertfordshire, U.K

\_ Lecture on “The Changing Environment of Doing Business in China” (lesson delivered in Beijing during the Chinese part of the *Ashridge Business School* E-MBA program), June 2011

*Peking University, HSBC School of Business, Shenzhen, PRC*

\_ Lecture on “Cross-Border Tax Arbitrage,” November 2009

*Peking University Law School, Beijing, PRC*

\_ Panelist in the Annual Tax Conference organized by Michigan Law School and Peking University Law School. Presentation on U.S transfer pricing issues, June 2009

\_ Lecture on U.S. cross-border tax issues, March 2007

*American Bar Association, Mid-Year Meeting, Lake Las Vegas, NV, USA*

\_ Presentation on the “Italian IRAP”, January 2008

*Xiamen University School of Law, Xiamen, PRC*

\_ Lecture on U.S. cross-border tax issues, March, 2007

*University of Michigan Law School, Ann Arbor, MI*

\_ Lecture on “Cross-Border Tax Arbitrage and the Changing Structure of International Tax Law,” November 2005

\_ Lecture on “VAT and Electronic Commerce: the EU Experience,” November 2004

*SDA Bocconi, Milan, Italy*

\_ Lecture on the tax issues of e-commerce, May 2000

*Luiss University, Rome, Italy*

\_ Series of lectures on international tax issues, Fall 1998 and Fall 1999

## **Newspaper Columns**

### **China Daily**

Flexible approach, sound strategy, vital for success, *China Daily, European Weekly*, July 15, 2011

New avenues for investment, *China Daily, European Weekly*, May 13, 2011

Going global: Missteps and opportunities, *China Daily, European Weekly*, April 22, 2011

Wiping the board clean for China’s biz schools, *China Daily, European Weekly*, March 25, 2011

### **Italia Oggi** (National Italian Economic Newspaper)

Sta per nascere la Cina del futuro, *Italia Oggi*, February 9, 2012

Brianza cinese, fine di un'epoca, Italia Oggi, December 8, 2011

Imprese cinesi con conti farlocchi, Italia Oggi, August 5, 2011

Aziende cinesi con il fiato grosso, Italia Oggi, June 28, 2011

In Cina stanno crescendo i salari, Italia Oggi, June 22, 2011

Cina, Eldorado per fondi private, Italia Oggi, June 14, 2011

### **Class Magazine**

Come puntare a Oriente senza perdere la bussola, Class, November 2011

### **Interviews and Media Appearances**

Mergers Man Blends into Life as a Professor, China Daily, February 7, 2010

以开放心态打造核心竞争力 专访北京外国语大学商学院教授兼副院长鲁柯·戴尔丹  
尼斯博士

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<http://intl.ce.cn/zhuanti/2010/ftzt/Luca/index.shtml>)

### **Keynote Speeches**

Globalization of Business Education. The challenges for Chinese Business Schools, Beijing International Studies University, The School of International Economics and Trade, Beijing, November 2011

Globalization and Business Education, Conference organized by the Center on Cross-Cultural Communication of Beijing Foreign Studies University , Beijing , July 2011

Business Leadership, Sichuan International Studies University, Chongqing , May 2011

Business Education in China: Challenges and Opportunities, New Era College, Kuala Lumpur, Malaysia, July, 2010

Crossing Border : Business Leadership in the 21<sup>st</sup> Century, Beijing Foreign Studies University, Beijing , March 2010

### **Professional Affiliations**

Member of the New York Bar, Massachusetts Bar and Wisconsin Bar

Member of the American Bar Association

Member of the International Fiscal Association