

PERSONAL INFORMATION

Surname, First Name

CIRRINCIONE, FRANCESCA

Address

59, Corso Giuseppe Garibaldi – 20121 Milan, Italy

Telephone

+39 339 4569241

E-mail

francesca.cirrincione@gmail.com

Nationality

Italian

Date of birth

29 July 1981

WORK EXPERIENCE

- Dates (from – to)
- Name and address of employer

May 2005 – present

Studio Tributario Internazionale, Vicolo San Giovanni sul Muro 9, 20121 Milan, Italy

Website: <http://www.sti-tax.com/>

Tel: +39 02 36593450

Fax: +39 02 700534315

- Type of business or sector
- Occupation or position held
 - Transaction experience

Tax consulting on domestic and international tax issues; tax litigation; corporate consulting

Senior Associate

Providing advice and assistance on tax matters, including the taxation of companies and groups of companies (corporate income, VAT issues, transfer pricing), entity choice for new (foreign and Italian) ventures, tax planning for individuals, set-up and taxation issues applying to (domestic and foreign) trusts, cross border transactions generally, tax planning and structuring of M&A transactions and corporate reorganisations (direct taxation, VAT, stamp duties), taxation of financial transactions (set-up of investment funds), international taxation, double tax treaty issues.

Assistance with Italian tax authority investigations, dispute resolution, settlements and the tax litigation process on domestic and international tax matters.

Corporate assistance, including advice in relation to setting up documents, intra-group financing agreements, stock option plans as well as assistance with ordinary (financial statements approval, granting of powers to directors and proxy-holders) and extraordinary matters (financing operation approval, M&A transactions, winding up proceedings).

Independent management of client files, leading meetings with clients to take instructions and give advice, research, drafting agreements, memoranda and letters of advice, as well as setting up documents and board and shareholder resolutions, assistance with notarial meetings, and delegating work to junior colleagues with supervision of the same.

- Dates (from – to)
- Name and address of employer

April 2008 – July 2008

Baker & McKenzie Amsterdam N.V., Claude Debussylaan 54, P.O. Box 2720, 1000 CS Amsterdam, The Netherlands

Website: <http://www.bakermckenzie.com/en/locations/emea/netherlands/>

Tel: + 31 20 551 7555

Fax: + 31 20 626 7949

- Type of business or sector
- Occupation or position held

International law firm

Seconded – tax advisor (supervising partner: Mr. Marcello Distaso, now of Van Campen Liem Advocates)

- Transaction experience

Dealing with tax matters for international clients (medium and large-sized companies and multinational groups) carrying on business in the Netherlands, including assistance in relation to double tax treaty issues, analysis of tax regimes for dividends and capital gains, tax rulings, transfer pricing analysis, and general tax planning issues.

- Main responsibilities

Research, drafting memoranda and letters of advice, participating in conference calls and meetings with clients.

EDUCATION AND TRAINING

- Dates (from – to)
- Name of organisation
- Title of qualification awarded
- Level in national classification
- Principal subjects covered

September 2010 - September 2011

King's College London, University of London (<http://www.kcl.ac.uk/index.aspx>)

Master of Laws (LL.M.) in International Commercial Law

Pass with Distinction

International Tax Law, Law of International Finance, Transnational & Comparative Commercial & Financial Law, Legal skills

Final dissertation: *"The Controlled Foreign Companies (CFC) legislation and exceptions to its application: a comparative analysis of the "active business" requirement in the EU Member States in the light of the fundamental freedoms"*

(International Tax Law – Professor Jonathan S. Schwarz)

- Dates (from – to)
- Name of organisation
- Title of course
- Principal subjects covered

March 2006 - December 2006

Association of Chartered Accountants of Milan (www.odcec.mi.it)

International Tax Law Post-graduate Course

International tax planning, OECD model, tax regimes of income categories (dividends, interests, capital gains etc), Permanent Establishment, companies and groups tax issues, transfer pricing, CFC legislation, Partnerships, VAT rules.

- Dates (from – to)
- Name of organisation
- Title of course
- Principal subjects covered

March 2006 - May 2006

Professional Training School IPSOA (www.ipsoa.it)

Specialised VAT Master

Domestic and international VAT matters, EU legislation

- Dates (from – to)
- Name of organisation
- Title of qualification awarded
- Level in national classification

September 2000 – March 2005

"Luigi Bocconi" University of Milan (www.unibocconi.eu)

Degree in Law and Business Administration, major in Accounting
(Dottore Magistrale in Economia e Legislazione per l'Impresa)

105/110

Final thesis: *"Tax reform and comparative analysis of the participation exemption regime"*
(International Tax Law – Professor Carlo Garbarino)

- Award bestowed

National "Carlo Manzoni" Award (2003-2004 academic year) for best thesis in public finance and (domestic/international) tax matters

- Dates (from – to)
- Name of organisation
- Title of qualification awarded
- Level in national classification

September 1995 – July 2000

Nicoloso da Recco secondary school specialising in scientific studies

(Liceo Scientifico Nicoloso da Recco)

Certificate in scientific studies (*Diploma di Maturità Scientifica*)

100/100

**PERSONAL SKILLS
AND COMPETENCES**

MOTHER TONGUE
OTHER LANGUAGES

ITALIAN

ENGLISH

Excellent

Excellent

Excellent

IELTS: overall score 8/9 (2010)

FRENCH

Good

Basic

Basic

- Reading skills
- Writing skills
- Verbal skills

- Reading skills
- Writing skills
- Verbal skills

COMPUTER SKILLS

Competent with Microsoft Office programs and Internet Explorer for Windows
Excellent research skills including domestic/international legal and tax databases
European Computer Driving Licence (Basic) - obtained in 2003
European Computer Driving Licence (Advanced) - Word and PowerPoint modules - obtained in 2004

PROFESSIONAL QUALIFICATIONS

Italian Chartered Accountant (*Dottore Commercialista*), admitted 2009, Milan roll
Italian Accounting Auditor (*Revisore Legale*), admitted 2009

PUBLICATIONS

"Holding Companies and the participation exemption regime in Belgium, Luxemburg, France and Germany", in cooperation with Francesco Spinoso LL.M., published in *Fiscalità Internazionale* (International Tax) (no. 1/2006)

"Holding Companies and the participation exemption regime in Austria, The Netherlands, United Kingdom and Spain", in cooperation with Francesco Spinoso LL.M., published in *Fiscalità Internazionale* (International Tax) (no. 3/2006)

ADDITIONAL INFORMATION

Member of International Tax Commission at the Association of Chartered Accountants of Milan, from 2006 to present

Member of the Italian Association of Chartered Accountants (AIDC), from 2014 to present

Attendee at conferences of the International Fiscal Association (IFA), the taxation branch of the Professional University of Southern Switzerland (SUPSI), and the 'Trusts in Italy' Association

Tutor at the International Tax Law Post-graduate course at the Association of Chartered Accountants of Milan, March - December 2006, March - December 2007

Teaching Assistant at University of Parma, Italy (Domestic and International Tax Law – Professor Francesco Spinoso LL.M.), academic year 2005 – 2006

OTHER INTERESTS

Sports (Krav Maga, tennis), reading, travelling, AIS (sommelier) courses attendee