

Enza Sonetti, Ph.D.

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Work Experience

EUROSERVICES BAYER, S.L. , BARCELONA, CATALONIA

Tax Global Expert, March 2021 – present

- Manage activities with global impact and complex tax activities
- Solve tax issues and give tax advice/ guidance to SSCDN tax and accounting teams
- Support Global Process Governance by valuating the impact on tax processes of projects
- Ensure tax compliance quality
- Manage tax knowledge
- Support processes standardization and harmonization
- Support GPO (global process owner) organization

Tax operational Expert, April 2020 – present

- Supervision for tax compliance activities for Bayer and Monsanto italian companies:
 - VAT, WHT and stamp tax settlement.
 - Intrastat preparation.
 - Esterometro preparation (Communication on cross-border invoices).
 - LIPE preparation (VAT quarterly communication).
 - Check of declaration of intents (issued and received).
- Filing of Annual Vat, WHT and stamp tax return.
- Responsible for transition of tax activities from Local to Shared service center of Barcelona for Italian companies.
- Support to back office in posting activities for tax topics.
- Prepare and update tax supporting documents necessary to detail the processes followed to ensure tax compliance in VAT obligations.
- Cooperate with other experts in automatization processes for tax compliance activities.
- Main contact to country and oursourcer.
- Manage tax assessment processes and tax payments.

Tax operational Associate, Jul 2019 - present

- Responsible for complying VAT requirments and formal obligations for Monsanto Italian companies:
 - VAT monthly settlement.
 - Intrastat preparation.
 - Esterometro preparation (Communication on cross-border invoices).
 - LIPE preparation (VAT quarterly communication).
 - Annual Vat return.
 - Check of declaration of intent and support to customer service with reference to invoices to be issued to regular exporters.
- Responsible for preparing and updating Monsanto Italy supporting documents in order to detail the processes followed to ensure tax compliance in VAT obligations.
- Support to the experts in Monsanto tax activities transition process.
- Ensuring support and backup activities for Italian and Spanish Bayer companies:
 - Verification of fiscal quality of invoices accounting data.
 - Reconciliation of VAT accounts.
 - Intrastat preparation.
 - Review supporting documentation.

UNIVERSITY OF BARCELONA – BARCELONA, CATALONIA

Associate professor of financial and tax law, October 2020 – present

- Professor of “Tax management” at the faculty of G.A.P. - Gestión y administración públicas (Public management and administration).

RESTRICTED

IFE – IUS FISCALE EUROPAEUM (RESEARCH CENTER ON EUROPEAN TAX LAW) – UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA / IBFD (AMSTERDAM) -September 2019 – present

Member of research center, September 2019 - present

- Analysis of ECJ judgments about European tax law.
- Author of comments about most relevant and recent ECJ judgments, published in peer-reviewed journals.

PBS (PROFESSIONAL BOOKKEEPING SERVICES), S.L., BARCELONA, CATALONIA

Corporate Affairs Assistant, Feb 2019- Apr 2019

- Fulfilment of formal obligations for companies and employees before Tax agency, Spanish social security and regional administrations.
- Conduct legal researches and analysis.
- Meet with OH&S services providers on behalf of clients.

AGM ABOGADOS, S.L., BARCELONA, CATALONIA.

Executive Assistant - Paralegal, Dec 2016 – Dec 2018

- Support to commercial law department in preparing public deeds. Trademarks applications. Translation from Spanish to English, Italian and French.
- Administrative tasks: diary management/meetings and travels organization/ maintaining records management database systems/ open, sort, and distribute incoming correspondence, including faxes and emails.

LEGAL COUNSEL (LICENSED TO PRACTICE LAW IN ITALY).

Self-employed, Sep 2014

- Legal advisor with specialization in tax law:
 - Provide tax legal advice to individuals and companies.
 - Ensuring representation to individuals and companies before tax revenue agency and tax courts.
 - Initiate proceedings for tax reassessments on behalf of individuals and companies.

PARAFARM, S.L. – CAVA DE' TIRRENI (SALERNO).

Legal Department Adviser (Stagiaire), Mar 2014- Sep 2014

- Debt recovery activities.
- Advising in civil and tax law matters.
- Advising in e-commerce legal profiles.

UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA.

Assistant professor European Tax Law, Sep 2013 – Oct 2016

- Giving lectures and seminars on European tax law.
- Initiate, facilitate, and moderate classroom discussions.
- Evaluate and grade students' class work, assignments, papers, and oral presentations.
- Prepare course materials such as syllabi, homework assignments, and handouts.
- Conduct research and publish findings in peer-reviewed journals, books, or electronic media.

UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA.

Assistant professor in Italian Tax Law, Sep 2013 – Oct 2016

- Giving lectures and seminars on Italian tax law.
- Initiate, facilitate, and moderate classroom discussions.
- Evaluate and grade students' class work, assignments, papers, and oral presentations.
- Prepare course materials such as syllabi, homework assignments, and handouts.
- Conduct research and publish findings in peer-reviewed journals, books, or electronic media.

SPAZIO APERTO TRIBUTARIO, NAPLES.

Office manager, Jun 2012 – Jun 2013

- Project Manager secretary
- Answer phone calls and direct calls to appropriate parties or take messages.
- Perform general office duties, such as ordering supplies, maintaining records management database systems, and performing basic bookkeeping work.

- Prepare agendas and plan meetings, such as coordinating committees, board, and other meetings.
- Meet with individuals, special interest groups and others on behalf of executives, committees and boards of directors.

UNCAT-TAX LAWYER HIGH SCHOOL - OFFICE OF NAPLES, NAPLES.

Classroom tutor, Jun 2012 – Jun 2013

- School director's secretary.
- Classroom tutoring - Prepare agendas and plan meetings, such as coordinating committees, board, and other meetings.
- Perform general office duties, such as ordering supplies, maintaining records management database systems, and performing basic bookkeeping work.
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Education

INEAF- INSTUTO EUROPEO DE ASESORÍA FISCAL, S.L.

Curso práctico de tributación en el comercio internacional. Oct. 2019

COL·LEGI D'ECONOMISTES DE CATALUNYA

Curs sobre l'impost sobre activitats econòmiques (IAE) 2019. 9-11 Abr 2019

UNIVERSITY OF NAPLES, SUOR ORSOLA BENINCASA / UNIVERSITY OF BARCELONA

Joint Ph.D. in Legal Strategy for SMEs and in Law and Political Science (Financial and tax law), Jan 2017 – (Final mark: excellent)

- Multidisciplinary Ph.D. with thesis focused in comparative tax law "How to prevent tax risk in SMEs? Legitimate expectations of taxpayers and conditions of liability for tax violations".

UNIVERSITY OF PALERMO

Summer School: "Towards European International Tax-Law. Attualità ed evoluzione delle relazioni tra Diritto tributario comunitario e diritto internazionale tributario. 27 Jun 2011- 4 Jul 2011

UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA.

Law Degree, Jul 2010 – (Final mark 110/110)

Additional Skills

MEMBERSHIPS, ACADEMIC ACTIVITIES AND MAIN PUBLICATIONS.

- MEMBER OF ILADT (LATIN-AMERICAN TAX LAW INSTITUTE)
- AUTHOR OF NUMEROUS TAX LAW PUBLICATIONS IN PEER-REVIEWED JOURNALS.
- AUTHOR OF SOME PARAGRAPHS OF THE "MEMENTUM" ABOUT TAX COMPLIANCE PUBLISHED BY THOMSON REUTERS.
- COAUTHOR OF CHECKPOINT COMPLIANCE PUBLISHED BY THOMSON REUTERS ARANZADI.

LANGUAGE SKILLS

- ITALIAN: Mother tongue
- ENGLISH: Advanced User
- SPANISH: Proficient User
- FRENCH: Independent User

COMPUTER SKILLS

- GOOD KNOWLEDGE OF OFFICE (WORD, EXCEL, PPOINT).
- KNOWLEDGE OF MACINTOSH.
- EXCELLENT KNOWLEDGE OF LEGAL CASE MANAGEMENT SOFTWARE (KMALEON /SGA)
- EXCELLENT KNOWLEDGE OF LEGAL DATABASES (WOLTERS KLUWER / ARANZADI)
- EXCELLENT TYPING SPEED.

PERSONAL SKILLS

- COMMUNICATE OPENLY, FORCEFULLY AND EFFECTIVELY.
- EXCELLENT RESEARCH, WRITING AND EDITING SKILLS.

- SINCERE, RELAXED, CONFIDENT, ENJOYABLE.
- STRONGLY MOTIVATED TO ACHIEVE OPTIMAL RESULTS AND ORGANIZE EFFECTIVELY TO ACHIEVE GREATER RESULTS.
- ABLE TO RESPOND PROMPTLY TO CHANGES AND OPPORTUNITIES AND BENEFIT FROM ALL LEARNING SITUATIONS.
- ABLE TO CALCULATE RISKS AND MAKE DIFFICULT DECISIONS UNDER PRESSURE.

I HEREBY AUTHORIZE THE RECIPIENT OF THIS DOCUMENT TO USE AND PROCESS MY PERSONAL DETAILS FOR THE PURPOSE OF RECRUITING.

EL PRAT DE LLOBREGAT, 01/11/2020

ENZA SONETTI

A handwritten signature in blue ink, reading "Enza Sonetti", is written over a horizontal red line.

Enza Sonetti

Research activities

IFE “IUS FISCALE EUROPAEUM” - UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA/ IBFD (INTERNATIONAL BUREAU OF FISCAL DOCUMENTATION). *Sep 2019 - present*
Member of research group about EU tax law.

UNIVERSITY OF BARCELONA-2018

Collaborator of the research group for the project «Proyecto I+D “Tecnología y fiscalidad en el Siglo XXI (TFSXXI)- Referencia: DER2016-80323-P».

UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA. 2014-2015

Research assistant for the Project *Food taxation (Cluster A.grifood N.azionale CL.A.N. – Universidad de Nápoles Suor Orsola Benincasa)*

UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA, LEGAL INFORMATIC CHAIR – PROF. DR. GIOVANNI RUSSO. *May 2005- May 2006*

Member of the research group in Legal informatic.

Publications and papers

Papers

- SONETTI, E. (2020). Il possesso di una società controllata non legittima la presunzione circa l'esistenza di una stabile organizzazione, sentenza del 7 maggio 2020, C- 547/18, in *Rivista di diritto e pratica tributaria internazionale*, forthcoming (“A parent-subsidiary relationship does not allow to presume the existence of a permanent establishment”)
- SONETTI, E. (2020). Legittima la nota di credito per l'imposta non riscossa anche se determinata a mezzo di avviso di rettifica divenuto definitivo, sentenza del 3 luglio 2019, C-242/18, *Unicredit Leasing EAD*, in *Rivista di diritto e pratica tributaria internazionale*, n.2 (“Vat tax base amount reduction due to the termination of a financial leasing agreement, is allowed even if it has been determined by assessment notice”).
- SONETTI, E. (2020). Il carattere passivo della locazione di un bene immobile giustifica l'esenzione in ambito IVA – commento a Corte di Giustizia, sentenza del 28 febbraio 2019, C-278/18, *Mesquita*, in *Rivista di diritto e pratica tributaria internazionale*, n.1. (“The passive nature of leasing or letting of immovable property justifies Vat exemption”).
- SONETTI, E. (2019). Estrategias para impulsar el cumplimiento tributario de las pymes: entre confianza legítima y buena fe en los sistemas sancionadores italiano y español, in *Revista de Contabilidad y Tributación*, n.434. (“Strategies for improving tax compliance in Smes: between legitimate expectation and good faith in Italian and Spanish tax penalty systems”)
- SONETTI, E. (2019). Compliance tributario y PyMES: ¿hacia una nueva dimensión cooperativa?, in *Legal Today*, <http://www.legaltoday.com/actualidad/noticias/compliance-tributario-y-pymes-hacia-una-nueva-dimension-cooperativa>, February. (“Tax compliance and Smes: towards a new cooperative system?”)
- SONETTI, E. (2019) Tax corporate governance in SMEs: simplifications VS management standards, in *GLOBTAXGOV* Blog <https://globtaxgov weblog.leidenuniv.nl>, January.
- SONETTI, E. (2018). Are tax avoidance strategies reducing tax certainty? in *World.tax*, October.
- SONETTI, E. (2018). New tax intermediaries’ duties on cross-border arrangements: Are we achieving tax transparency at the expense of tax certainty? in *GLOBTAXGOV* Blog <https://globtaxgov weblog.leidenuniv.nl>, August.

- SONETTI, E. (2018). Is Italy's New Definition of Permanent Establishment the Right Solution to Prevent Tax Avoidance in Digital Economy? in *GLOBTAXGOV* Blog <https://globtaxgov.weblog.leidenuniv.nl>, April.
- ROZAS, J. – NASTRI, M.P. – SONETTI, E. (2018) La dimensión fiscal en la gobernanza corporativa: entre Italia y España, in *Crónica Tributaria*, n.166. (“*Fiscal perspective in corporate governance in Italy and Spain*”).
- SONETTI, E. (2015). Le misure dirette a favorire l'adempimento tributario delle p.m.i. una visione comparata, in *Gazzetta Forense*, n. 2. (“*Actions for improving tax voluntary compliance in Smes: a comparative point of view*”).
- ROZAS, J. – NASTRI, M.P. – SONETTI, E. (2015). Buona governance tributaria: nuove regole in Italia e in Spagna, in *Riv. Dir. Trib. Int. (Good tax governance in Italy and Spain)*.
- SONETTI, E. (2015). La prevalenza del profilo sostanziale in caso di violazione di obblighi formali in materia IVA, nota a sentenza Corte di Giustizia C-183/14 (Salomie e Oltean), in *Riv. Dir. Trib. Int. (“The prevalance of substancial requirements in case of noncompliance with VAT formal requirements”)*.
- ROZAS, J. – SONETTI, E. (2015). Il diritto tributario sanzionatorio nei sistemi di cooperative compliance, in *Riv. G.d.F.*, online. (“*Tax penalties in cooperative compliance systems*”).
- SONETTI, E. (2014). La mancata trasmissione delle certificazioni relative alle ritenute da parte del sostituto, impedisce al sostituto lo scomputo delle stesse in dichiarazione? in *Foro Napoletano*, January. (“*The failure to submit withholding tax certification prevent the substitute to deduct it in tax return?*”).
- SONETTI, E. (2013). La detassazione dei premi di produttività prorogata anche per il 2013, in *Gazzetta Forense*, n. 4. (“*Tax reduction for productivity rewards extended to 2013*”).
- SONETTI, E. (2012). Esenzione Imu per gli enti non commerciali. A che punto siamo? in *Gazzetta Forense*, n. 5. (“*Vat exemption for non-commercial entities. What's the status?*”).
- SONETTI, E. (2012). Il trattamento fiscale privilegiato degli immobili posseduti da enti ecclesiastici al vaglio della Commissione Europea, in *Gazzetta Forense*, n. 1. (“*Tax preferential regime for properties owned by ecclesiastical entities under review by the European Commission*”).

Chapters in books

- SONETTI, E., (2020). Política general de prevención de riesgos, in *Memento Practicum compliance tributario*, Thomson -Reuter, pp.781-784. (“*Tax risks prevention policies*”).
- SONETTI, E., (2020). El compliance tributario en el contexto internacional- Italia, in *Memento Practicum compliance tributario*, Thomson Reuter, pp.860-868. (“*Tax compliance in international context – Italy*”).
- SONETTI, E., (2019). Compliance tributario y pymes en el marco internacional, in *Memento Practicum compliance tributario*, Thomson Reuter, pp.877-882. (“*Tax compliance and smes in international context*”).
- SONETTI, E., (2019). La certeza del derecho en la comunicación preventiva de riesgos, in AA.VV., *Seguridad Jurídica y Derecho Tributario: presente y futuro*, Thomson -Reuter, pp. 595-618. (“*Tax certainty in risk prevention disclosure rule*”).
- ROZAS, J. – NASTRI, M.P. – SONETTI, E., (2019), Assessing tax risk by “Country by Country Reporting, in AA.VV., *The Future of Risk Management*, Volume I, Palgrave Macmillan, 397-420.
- ROZAS, J. – NASTRI, M.P. – SONETTI, E. (2016) Tax good governance: new rules in Spanish and Italian law, in CANTINO V., DE VINCENTIIS, P. – RACCA, G. *Risk management: perspectives and open issues-A multi-disciplinary approach*, London.
- SONETTI, E. (2015). Profili sanzionatori nella fiscalità locale., in ALFANO G.R, AMATUCCI F., NASTRI M.P., *Fiscalità decentrata: prospettive di sviluppo e riflessi sulle PMI. Un'analisi comparata*, Aracne Editore. (“*Tax penalties in local tax*”).

Other publications

- SONETTI, E., (2019). *Liderazgo*, en Checkpoint compliance, Thomson Reuters.
- SONETTI, E., (2019). *Evaluación del desempeño y mejora*, in Checkpoint compliance, Thomson Reuters.
- SONETTI, E., (2019). Review of the book *Corporate tax governance, Il rischio fiscale nei modelli di gestione d'impresa*, by G. Marino (2018) In *Crónica Tributaria*, n. 160.
- SONETTI, E., (2018). Review of the book *Corporate tax governance, Il rischio fiscale nei modelli di gestione d'impresa*, by G. Marino (2018), In *Diritto e Pratica Tributaria Internazionale*, n.. 2.

Author of the review about EU tax law published by “Gazzetta Forense”.

- ECJ, 4/9/2019, C-71/18, Skatteministeriet/KPC Herning, in *Gazzetta Forense*, n.4/2019.
- ECJ, 2/5/2019, C- 133/18. Sea Chefs Cruise Services GmbH/ Ministre de l’Action et des Comptes publics, in *Gazzetta Forense*, n.3/2019
- ECJ, 6/12/2018, C-480/17, *Frank Montag c. Finanzamt Köln-Mitte*, in *Gazzetta forense*, n.1/2019.
- ECJ, 12/09/2018, C-69/17, *Siemens Gamesa Renewable Energy Romania SRL*. in *Gazzetta forense*, n.4/2018.
- ECJ, 12/06/2018, C-650/16, *Bevola*, in *Gazzetta Forense*, n.3/2018.
- ECJ, 20/03/2018, C-524/15, *Menci*, in *Gazzetta Forense*, n. 2/2018.
- ECJ, 18/01/2018, C- 463/16, *Stadion Amsterdam CV contro Staatssecretaris van Financiën*, in *Gazzetta Forense*, n.1/2018.
- ECJ, 21/09/2017, C-441/16, *SMS group GmbH c. Direcția Generală Regională a Finanțelor Publice București*, in *Gazzetta Forense*, n. 4/2017.
- Italian Constitutional Court, 13/07/2017, n. 181, in *Gazzetta Forense*, n. 3/2017.
- ECJ 15/02/2017, C- 592/15, *Commissioners for Her Majesty’s Revenue and Customs c. British Film Institute* in *Gazzetta Forense*, n. 2/2017.
- ECJ 18/01/2017, C-189/15, *Istituto di Ricovero e Cura a Carattere Scientifico (IRCCS) - Fondazione Santa Lucia contro Cassa conguaglio per il settore elettrico e altri*, in *Gazzetta Forense*, n.1 /2017.
- ECJ, 05/10/2016, C-576/2015, *Maya Marinova*, in *Gazzetta Forense*, n. 5/2016.
- ECJ, 28/07/2016, C -332/15, *Astoni*, in *Gazzetta forense*, n. 4/2016.
- ECJ,02/05/2016, C-226/14 and C- 228/14, *Eurogate Distribution GmbH/Hauptzollamt Hamburg-Stadt; DHL Hub Leipzig GmbH/ Hauptzollamt Braunschweig*, in *Gazzetta forense*, n. 3/2016.
- Italian Cassation Court Sec. civ. Sec. V, 01/04/2016, n. 6332, in *Gazzetta Forense*, n. 2/2016.
- ECJ, 21/1/2016, C- 335/14, *Les Jardins de Jouvence*, in *Gazzetta Forense*, n. 1/2016.
- ECJ, 29/11/15, C-276/14, *Gmina Wroclaw*, in *Gazzetta forense*, n. 5/2015.
- ECJ, 9/7/15, C-183/14, *Salomie e Oltean*, in *Gazzetta forense*, n. 4/2015.
- ECJ,5/3/15, C-502/13, *Commissione Europea c/ Granducato di Lussemburgo*, in *Gazzetta forense*, n.3/2015.
- ECJ, 12/2/15, C- 662/13, *Surgicare – Unidades de Saúde SA c. Fazenda Pública*, in *Gazzetta forense*, n. 2/2015.
- ECJ, 18/12/14, C-131/13 - C- 164/13, *Staatssecretaris van Financiën, c Schoenimport "Italmoda"*, in *Gazzetta forense* n. 1/2015.
- ECJ, 9/10/14, C-492/13, *Traum EOOD c. Direktor*, in *Gazzetta forense*, n.5/2014.

Participation in conferences

SECOND INTERNATIONAL RISK MANAGEMENT CONFERENCE”. UNIVERSITY OF TURIN. 25-26 October 2018

Speaker in the Academic Session “Risk Management and Tax consequences: from enhanced relationship to cooperative compliance”. Presentation of the paper (ROZAS-NASTRI-SONETTI) “Assessing tax risk by ‘Country by country reporting’”.

SEGURIDAD JURÍDICA Y DERECHO TRIBUTARIO: PRESENTE Y FUTURO. UNIVERSITY OF ALICANTE, 7 September 2018

Speaker: presentation of the essay “La certeza del derecho tributario en la comunicación preventiva de riesgos”.

IBFD DOCTORAL MEETING OF RESEARCHERS IN INTERNATIONAL TAXATION (DOCMIT) AND POSTDOCTORAL INTERNATIONAL TAX FORUM (PITF). – IBFD- AMSTERDAM, 05-06 May 2016

Presentation of Ph.D. research Project with EU tax law professors and researchers.

FIRST RISK MANAGEMENT INTERNATIONAL CONFERENCE. UNIVERSITY OF TURIN.05-06 May 2016

Speaker in the Academic Session “Risk management e regime tributario dei costi e dei proventi connessi a reati” (Risk management and tax profiles of crime’s costs and revenues). Presentation of the paper (ROZAS-NASTRI-SONETTI) “Tax good governance new rules in Span and Italian law”.

PRIVATE LAW PH.D. NATIONAL CONFERENCE 29-30 January 2016

Presentation of Ph.D. research project.

http://www.unisob.na.it/universita/dopolaurea/dottorati/xxviii/pmi/programma20160_129-30.pdf

EATLP - EUROPEAN ASSOCIATION OF TAX LAW PROFESSORS CONGRESS, POSTER PROGRAM FOR DOCTORAL STUDENTS- MILANO, 28-30 May 2015

Exhibition of a poster about the Ph.D. research project
http://www.eatlp.org/uploads/public/2015/Poster_Enza_Sonetti.pdf

LECTIO PROF. A. ZIMATORE “PROFILI PRIVATISTICI DELL’AMMINISTRAZIONE STRAORDINARIA DELLE GRANDI IMPRESE IN CRISI”- SUOR ORSOLA BENINCASA UNIVERSITY OF NAPLES,
1 December 2014

Presentation of Ph.D. research project.

Grants and awards

BEST PAPER AWARD IN THE SECTION "RISK MANAGEMENT AND TAX PROFILES OF CRIME'S COSTS AND REVENUES AT "FIRST INTERNATIONAL CONFERENCE RISK MANAGEMENT" – UNIVERSITY OF TORINO 5-6 MAY 2016.

Paper: ROZAS J., NASTRI M.P., SONETTI E., *Tax good governance: new rules in Spanish and Italian law*, in V. CANTINO, P. DE VINCENTIIS, G. RACCA, *Risk management: perspectives and open issues-A multi-disciplinary approach*, London, 2016).

SCHOLARSHIP WINNER - PH.D. “LEGAL STRATEGY FOR SMES” – UNIVERSITY OF NAPLES SUOR ORSOLA BENINCASA, 01 June 2018.

EL PRAT DE LLOBREGAT, 01/03/2021

ENZA SONETTI



