



## Linda Favi

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Via Borgonuovo, 27 - 20121 Milan

### Expertise:

Tax

### Qualifications:

#### 2003

Admitted to the Bar in Italy (Milan)

### Training:

#### 1998

Law Degree (Università Cattolica del Sacro Cuore, Milano);

#### 2000

LLM in international taxation (University of Leiden - Netherlands);

#### 2001

Master course in corporate taxation (Università Bocconi di Milano);

#### 2005

Ph. D. in EU tax law (Università di Bologna)

### Publications:

#### 2010

*Italian case law and international taxation*, in Bulletin of International Taxation, 8-9/2010 - Rome IFA Congress Special Issue

#### 2009

*Is there a permanent establishment?*, in Cahiers de droit fiscal international - Vol. 94a, 2009, 393.

#### 2008

*Breve rassegna ragionata della giurisprudenza italiana in materia di interpretazione ed applicazione di convenzioni bilaterali contro le doppie imposizioni*, in Rivista di diritto tributario, 2008, IV, 71.

#### 2007

*Una nuova lettura della clausola del beneficiario effettivo*, in Rivista di diritto tributario, 2007, IV, 151.  
*Courts and Tax Treaty Law in Italy*, in Courts and Tax Treaty Law, a cura di G. Maisto, EC and International Tax Law Series, Vol. 3, IBFD Publications, 2007.

#### 2006

*The 2005 Leiden Forum on Recent and Pending Direct Taxation Cases before the European Court of*

*Justice*, co-author, in *Intertax*, 2006, 199.

#### **2004**

*CFC Legislation, Tax Treaties and EC Law - Italian National Report*, AA.VV., *Eucotax series on European taxation*, London - Boston - The Hague, 2004.

#### **2003**

*The impact of EC Law on CFC Legislation as provided for in the tax system of France, Germany, Italy and the United Kingdom*, in *Business Law International*, 2003, 1, 1.

#### **2001**

*Diritto di stabilimento e libertà di circolazione dei capitali nell'ambito delle imposte dirette*, in *Rivista di diritto tributario*, 2001, III, 42.

#### **Associations:**

STEP *Society of Trust and Estate Practitioners*

#### **Languages:**

Italian, English

Linda joined the Milan office of Ughi e Nunziante in 2019, after having worked for international law firms. She deals with tax law, and is specialized in international and EU tax law. She advises corporate clients, mainly multinational groups and financial institutions, as well as private clients, primarily in wealth and estate planning matters.

Graduated in Law from Università Cattolica del Sacro Cuore in Milan in 1998, she obtained the Master in Laws (LL.M.) in International Taxation from University of Leiden (the Netherlands) in 2000, she enrolled at the Milan Bar in 2003 and she became Ph.D. in EU Tax Law in Bologna University (Alma Mater Studiorum) in 2005.

She teaches at the Master of Laws Programme in tax law at Università Cattolica del Sacro Cuore in Milan, where she works as adjunct professor with the tax law department of the faculty of business and economics. She regularly speaks at seminars and conferences in Italy and abroad, and publishes in tax reviews and tax books.

She is a full STEP member (Society of Trust and Estate Practitioners).

She is Italian native speaker and regularly works in English.