



UNIVERSITÀ DEGLI STUDI DI TORINO

I@UNITO – Visiting Scientists

Scientific area Tax Law, SSD IUS/12	Scientific responsible Mario Grandinetti	Host Department Department of Management	Type of activity Research	Start of mobility January 2017	Language English and German
Type of fellowship	Junior (less than 40 years old) 3 months fellowship				
Title of the research project	Taxation of passive interest: a comparative perspective.				
Description of the research project	The research project will concern taxation of passive interest in a comparative perspective. The research will focus on the main issues about the tax treatment of debt. Starting from the Italian income tax legislation within the Corporate Income Taxation, the research will point out the comparative aspect of the topic. Moreover, an additional perspective will concern the international aspects about the research topic. In particular, the OECD project on BEPS (Base Erosion and Profits Shifting).				
Profile Description	English and German Language. PhD in Tax Law or in International Tax Law.				
Research objectives	The objectives are to analyze the tax legislation about debt and in particular within the Corporate Income Taxation, in a comparative perspective. Moreover, research should be addressed on the European Commission and OECD policy on this issue.				
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