

DARIO SENCAR

PERSONAL INFORMATION

Name: Dario
Surname: Sencar
Date of Birth: December, 25, 1970
Place of Birth: Milan, Italy

PROFESSIONAL EXPERIENCE

Starting form August 2015 - **Tax Partner – TLS – PwC**, based in Milan

Involved in supporting MNE Groups with regard to corporate tax with specific focus on transfer pricing and other BEPS related issues.

April 2009 - 24/3/2015: **Italian Revenue Agency (Agenzia delle Entrate) – Head of Special Tax Audit Unit, Large Business Division, Central Directorate of Assessment**

- Focus on tax audits involving corporate tax, such as:
 - Detection and assessment of aggressive tax planning transaction, both domestic and cross-border, such as post tax hedge, foreign tax credit generators, dividend washing through stock exchanges and other forms of structured finance
 - Transfer pricing of asset management, fronting insurance structures, intercompany loans and guarantees
 - Mergers and acquisitions
 - Attribution of profit to permanent establishment (with particular regard to the determination of the free capital of bank's branches)
 - Advisory and support to large business taxpayers Regional Offices
- Consulting Activities for Italian Revenue Agency with respect to tax regulations (especially corporate tax) and tax rulings, such as:
 - IAS/IFRS (2010-2011)
 - Exit taxation (2014)
 - Financial Transaction Tax (FTT) - (2013)
 - Internationalization Decree (2015)
 - GAAR (2015)
 - Allowance for corporate equity (ACE)
- Attendance to the OECD as representative of Italian Revenue Agency:
 - ATP steering Group; (2010 – 2015)
 - BEPS project: Action Item 1 (digital economy), 2 (Hybrids), 3 (CFCs) and 4 (interest deduction);
- Informal Advisor of the Minister of Economy and Finance (MEF) before (back office) and during (front office) the Italian presidency:
 - changes to the parent subsidiary directive (hybrid loans and de minimis GAAR)
 - Code of conduct (hybrid arrangements)

September 1999 – April 2009: **Italy Revenue Agency (Agenzia delle Entrate): Tax auditor**

- Responsible for conducting tax audits in respect to medium and large corporations (more or less 50 tax audits performed)

EDUCATIONAL BACKGROUND

Law Degree, University of Padua (Italy), Faculty of Law
High School, Classical Studies, Milan (Italy).

LANGUAGES

- **Italian:** Mother Tongue;
- **English:** Fluent