

MARIA GABRIELLA DROVANDI

PERSONAL INFORMATION

Name and surname: Maria Gabriella Drovandi
Date and place of birth: 9.12.1968, Potenza
Profession: Chartered accountant and auditor
Address: Via Giuseppe Ferrari, 14 - Como
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WORK EXPERIENCE

1994- 2000: Tax consultancy at *K Studio Associato* (partner of KPMG International), Milan.
Since 2001: Tax manager at *K Studio Associato*

Performed tasks:

- Drafting of opinions pertaining to the ordinary and extraordinary management of industrial and commercial enterprises, with regard to tax issues and related civil law implications.
- Restructuring of national and international groups, with particular reference to the fiscal aspects of strategic planning and the related statutory and budgetary implications.
- VAT Coordinator of the international network.
- Due-diligences
- Collaboration in stock exchange listing processes in order to draft the "tax position" section of prospectuses, as well as "comfort letter".
- Accounts auditing as member of the board of statutory auditors of industrial and commercial enterprises.
- Support activities for Kpmg S.p.A. in the control of major tax compliances (tax returns, VAT, opinions on the accounting and tax treatment of non-routine operations)
- Instructor in tax training courses aimed at managers of tax auditing and consulting firms as well as at qualified clients of the firm.

Main projects:

- Brembo Group: implementation of the billing center in Poland for EU and non-EU triangulation transactions - analysis of implications and requirements for the purposes of direct taxes and VAT

- Various: implementation of commission agent structures- analysis of implications for the purposes of direct and indirect taxes in the cases of both national and foreign clients.
- Italian VAT deposits
- Italcementi Group: Implementation of a commercial activity in India - analysis of key tax aspects of special arrangements provided for the so-called "SEZ (Special Economic Zone) areas"
- International banking group: assistance in the assessment of tax profiles for the acquisition of "consumer credit" and "rental" lines of the Fiat group
- Hugo Boss Group: implementation of a new structure with regard to processing of raw materials and distribution of finished products processes in the European and non-European context- analysis of implications and obligations for VAT purposes
- Various non-resident companies: assistance in the VAT refund procedure according to the VIII EU Directive

Since 2007: Tax consultancy at "Danovi & Giorgianni- Avvocati e Commercialisti-Studi Associati" as external consultant with a view to future partnership

Main projects:

- Implementation of multinational corporate structure with activities in Eastern Europe
- Assessment of business branch as part of turnaround procedure
- Participation in residual takeover bids
- Implementation of structure for the relocation of activities abroad (medium sized company)
- Business reorganization and corporate restructuring of national group operating in the furnishings sector
- Feasibility study (and implementation) with regard to a project of functions transfer abroad- direct taxes profiles (e.g. company relocation, Permanent Establishment), and VAT (large multinational groups)
- Assistance to natural person resident abroad in domestic tax litigation (CTP and CTR)

- Assistance in inheritance procedure including relevant assets located in Italy and abroad, with subsequent identification of national and interactional obligations for the purposes of inheritance taxes
 - Assistance to a trust company in compulsory liquidation in the re-registration of foreign insurance policy- Assessment of implications in terms of fiscal monitoring regulation
 - Assistance in the drafting of the reply to the Income Revenue Authority on the deductibility of costs with regard to resident companies in so-called "tax havens" (article 110 of the Tax Code)
 - Assistance in the release by foreign company of real estate leasing in Italy- VAT- INTRASTAT fulfillments
 - Identifying VAT conditions applicable to promotional activities implemented by a company performing correspondence sales in Italy and in other EU countries
1. Assistance in tax litigation with regard to investigation of natural person residing in CH, pursuant to art. 2 co. 2 bis of the Tax Code.
- Assistance in tax credits and debits compensation claims by companies in preventive creditors settlement procedure
 - Technical advice in relation to search and seizure decree for alleged carousel fraud

SPECIALIZATION COURSES AND PROFESSIONAL QUALIFICATIONS

1993/1994

Master in Taxation & Fiscal Policies
 "Infor- IPSOA Scuola d'Impresa" Milan:

Annual advanced course in Professional Accounting, Management Control, Taxation and Bankruptcy Law, use of software packages for professionals

1995/2000

Participation to various conferences and training courses, in Italy and abroad, aimed at a continuous comparison and development of fiscal and legal issues

PROFESSIONAL TITLES

Since 1994 Legally qualified and registered as Chartered Accountant, Milan

Since 1998 Legally qualified and registered as Auditor

EDUCATION

1987 **High school diploma** (scientific studies)
Liceo Scientifico "G. Galilei"- Potenza.
Final grade: 60/60

1993 Bachelor's degree in Economics and Business
Università "La Sapienza"- Rome.
Final thesis in Bankruptcy law (Supervisor: Prof. F. Vassalli):
"Recovery measures for distressed companies"
Final grade: 110 / 110 e lode

FOREIGN LANGUAGES COURSES

July/Sept. 1985 English course at "The Exe College of English", Exeter, Devon (GB)

June/Aug. 1993 English course at New York University, New York, NY (U.S.A.)

Sept. 2000 English course at "LINGUARAMA Language Training for Business", Queen's House, London

English written and spoken skills: proficient

COMPUTER SKILLS

Conversant with Windows operating systems and Microsoft Office programs

Milan, March 2017

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