

# MARIA GABRIELLA DROVANDI

## PERSONAL INFORMATION

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**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  
**Telephone:** 02/546731 (work)  
392-3967535  
**E-mail** gnbriella.drovandi@danovi.it

## WORK EXPERIENCE

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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

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#### 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

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Since 1994 Legally qualified and registered as Chartered Accountant, Milan

Since 1998 Legally qualified and registered as Auditor

#### EDUCATION

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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

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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

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Conversant with Windows operating systems and Microsoft Office programs

Milan, March 2017

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