



**Guardia di Finanza  
SCUOLA DI POLIZIA TRIBUTARIA**

*“First Joint Seminar on Taxation of Business Restructuring”*

Lido di Ostia, 16 aprile 2010

**DISCORSO DEL GEN. C.A. SAVERIO CAPOLUPO**

Authorities, representatives of the University of Hamburg and “La Sapienza” University of Rome and of the Corps, all guests present, first of all, on behalf of myself and the Guardia di Finanza, I would like to proffer my most cordial greetings and to thank you cordially for having honoured the Corps by taking part in the “First Joint Seminar on Taxation of Business Restructuring”.

A particular gratitude goes towards all those bodies who strongly wished, made possible and organised this seminar, a sure indication not only of a cultural and professional enrichment for all those who have taken part, but also, and above all, an indication of a new and productive social relationship between Italian and German Universities and *Law Enforcement* agencies like Guardia di Finanza.

The Guardia di Finanza has been extremely pleased to have the opportunity to host and participate in today's seminar, which takes place on an annual basis on specific topics regarding international tax law, ranging from "master in international taxation planning", presented by "La Sapienza" University of Rome, to "master on international taxation", presented by the University of Hamburg.

I would like to express my particular gratitude to Dr Giovanni Puoti and Mr Gerrit Frotscher, directors of the masters, for having wanted to involve the Guardia di Finanza in such an important event.

The business restructuring deal with an outstanding importance within the development of the companies, as they are one of the typical means outlined by the legislator carried out to consent these financial organizations to adapt their structure through which they operate, into changed conditions as regards to the original ones, with the aim of pursuing their strategic objectives in an optimum way.

Bearing this in mind, the distinctive mark of legislative interventions – both national and European – of the fiscal and social reform, was that of simplifying and increasing the possibilities of companies and their partners to choose a more suitable structure for their interests.

This basic principle has brought about the elimination or reduction of prohibitions, which were not however imposed by EU regulations, though in the previous system were both explicit and implicit and, in the meanwhile, permitted a potential reinforcement of the level of transparency of the companies.

It is however necessary to always keep in mind, especially from the point of view of economical and financial police forces, that the negotiable freedom that characterises the business restructuring and that is guaranteed by law, can risk being the object of abuse and attempts to evade tributary regulations through the use of formally legal means aiming essentially to subtract taxable items, as real evasive procedures, implicitly forbidden by national and european regulations.

With this point of view in mind, today's seminar takes on a particular importance: the collaboration of the most important and specialized members with regards to italian and german fiscal advanced training, and having permitted the officers of the Guardia di Finanza attendees of the Superior Course of Fiscal Police to participate in the work group, constitutes that extra important value to the whole activity, as it promotes a multi-level approach to the topic in question, being both scientific and operative.

Given all this, the international seminar takes on particular importance as a training experience which we hope to consolidate even more in the future.

I also wish that our administration can reinforce further collaboration for specialized studies on international fiscal matters.

Thank you.

*Now I give the word to Dr. Giovanni Puoti, director of the "master in international taxation planning".*