

Stefano Castagna  
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## Qualifications

MSc in Business Administration and Law (CLELI), M.Sc., Studying Large Land Investments on the Basis of Computer Science Technology. A Feasibility Analysis, Bocconi University  
... → Oct 2019

LL.M. in International Business Regulation, Litigation and Arbitration, LL.M., The Bifurcation Games. How Arbitrators Buy Their Lottery Ticket, New York University School of Law  
... → 2018

Law, Dott., On the Inherent and Implied Powers of International Commercial Arbitral Tribunals, Bocconi University  
... → 2015

2019 → ... Attorney (NY -USA), Attorney

## Employment

### **Institute for Accounting and Auditing**

Vienna University of Economics and Business

Wien, Austria

15 Mar 2024 → present

### **DIBT and Doctoral Program in Social and Economic Sciences Candidate**

1 Sept 2023 → present

• **Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) 39th session, Geneva, Switzerland. Expert nominated by the Republic of Italy, November 2022.**

1 Jan 2022 → 1 Jan 2022

• **Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) 37th session, Geneva, Switzerland. Expert nominated by the Republic of Italy, November 2020.**

1 Jan 2020 → 1 Jan 2020

• **Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR) 36th session, Geneva, Switzerland. Delegate (Academic Member) accredited by Bocconi University, October – November 2019.**

1 Jan 2019 → 1 Jan 2019

**Studio Mariani – Commercialista e Revisore Contabile Consultant, Fosso', Italy,**

1 Jan 2019 → 1 Jan 2020

• **2018 World Investment Forum, Geneva, Switzerland. Participation endorsed by NYU School of Law, October 2018.**

1 Jan 2018 → 1 Jan 2018

• **2017 IMF/WBG Annual Meetings and 2018 Spring Meetings, Washington DC, USA. Guest endorsed by NYU School of Law, October 2017 and April 2018.**

1 Jan 2017 → 1 Jan 2018

• **United Nations Commission on International Trade Law (UNCITRAL) 50th Commission session, Vienna, Austria. Delegate for the American Society of International Law (ASIL), July 2017.**

1 Jan 2017 → 1 Jan 2017

**PwC - Tax and Legal Services, TLS Associazione Professionale di Avvocati e Commercialisti Consultant, Milan, Italy, December 2015 – March 2017**

1 Jan 2015 → 1 Jan 2017

### **AC Law Trainee, Padua, Italy**

1 Jan 2014 → 1 Jan 2014

## **Publications**

### **Maximizing Value through Arbitral Power within the International Tax Dispute System: A Derivative and Qualquant Analysis**

Castagna, S., 19 Jan 2023, In: World Tax Journal. 15, 2

### **Comparing Comparability: A Study of EU, ISDS, and WTO Tax 'Like' Cases**

Castagna, S., 2023, (E-pub ahead of print) In: Intertax. 51, 6/7, 19 p.

### **The Role of and the Relationship between the Distributive Rules in Tax Treaties**

Castagna, S., 2023, *Priority Rules in Tax Treaties*. Kofler, G., Lang, M., Pistone, P., Rust, A., Schuch, J., , K. S., Staringer, C. & Szudoczky, R. (eds.). Amsterdam: IBFD, p. 1-16 (WU - Tax Law and Policy Series, Vol. 28).

### **Essential elements of taxation – investment protection and dispute settlement**

Castagna, S., 2021, *International arbitration and EU law: Essential elements of taxation – investment protection and dispute settlement*. Mata Dona , J. R. & Lavranos, N. (eds.). Cheltenham: Edward Elgar Publishing, p. 426 - 448

### **On the European Commission's Understanding of the Arm's Length Principle in International Taxation versus State Aid Matters. Treaty Violations and High Stakes in Play**

Castagna, S., 2021, In: World Tax Journal. 13, 3

### **The Bifurcation Games: How Arbitrators Buy Their Lottery Ticket**

Castagna, S., 2021, In: Arbitration: The International Journal of Arbitration, Mediation and Dispute Management. 87, 3, p. 358 - 380

### **The Benefits of Differentiated Transparency. Proposal for Graduated Confidentiality Regimes within International Tax Disputes**

Castagna, S., 2020, In: Intertax. 48, 12, p. 1125 - 1144

### **ICSID Arbitration: BITs, Buts and Taxation - An Introductory Guide**

Castagna, S., 2016, In: Bulletin for International Taxation. 70, 7, p. 370 - 378

### **Inherent and Implied Powers of International Arbitral Tribunals: Characteristics and Limits**

Castagna, S., 2016, In: Arbitration: The International Journal of Arbitration, Mediation and Dispute Management. 82, 4, p. 409 - 414

## **Activities**

### **Rust Conference 2022**

Hellebrandt, V. (Organiser) & Castagna, S. (Organiser)

6 Jul 2022 → 9 Jul 2022

### **Dispute Resolution procedure**

Rao, S. (Contributor) & Castagna, S. (Contributor)

21 Apr 2021

### **2018 World Investment Forum**

Castagna, S. (Participant)

2018

**World Bank**

Castagna, S. (Participant)  
2017 → 2018

**Prizes****DOCMIT**

Castagna, S. (Recipient), 2022

**IFA Poster Programme**

Castagna, S. (Recipient), 2022

**Poster Programme EATLP Congress**

Castagna, S. (Recipient), 2022

**Premio Eugenio Minoli**

Castagna, S. (Recipient), 2016

**Wolfgang Gassner Science Award 2022**

Castagna, S. (Recipient), 2022

**Awards****Projects****WU IRF Castagna Stefano 22 (GB)**

Castagna, S. (PI - Project head)