

Avv. GIANCARLO CIPOLLA

Born: 11/02/1968

Headquarters and delivery addresses:

20122 Milan, Corso Monforte 16

Tel. +39 02 45471019

Fax +39 02 45471187

www.cipollastudiolegale.it

email: info@cipollastudiolegale.it

MAIN PROFESSIONAL EXPERIENCE

1. Corporate law

Avv. Giancarlo Cipolla has assisted hundreds of joint-stock and limited-liability companies in recovering taxes which on the basis of community legislation were illegitimate. The Italian juridical and economic press has published his success he has reached in this area several times¹.

Avv. Giancarlo Cipolla mainly dealt with issues related to company tax and company net property tax. The judgments obtained in those matters were commented by authoritative legal doctrines and cited in monographs and law journals. Many articles were published by avv. Giancarlo Cipolla related to the topic of company net property tax in the juridical magazines such as *Il Sole 24 Ore*, *Bollettino Tributario* and *Le Società* (IPSOA) where he proposed his own concept on how to solve this problematic issues. Those concepts were approved by the legal doctrine and jurisprudence². Avv. Giancarlo Cipolla dealt with advertisement tax that was resolved in favour of the contributor with an innovative sentence from Supreme Court of Cassation³.

2. Corporate law

Avv. Cipolla also worked on reorganization of company assets⁴.

Moreover, he was one of the co-defenders of the Sicilcassa S.p.A. ex Auditing Committee, the case was valued at more than three thousands billions of Liras, promoted by the Liquidator Commissioners with the favourable opinion of the Ministry of Treasury and the Bank of Italy⁵.

¹v. *Italia Oggi* 12.04.1996 pp. 1 and 33; *Italia Oggi* 6.09.1996, pp.1 and 23; *Italia Oggi* 21.09.1996, pp. 1 e 27; *Il Sole 24 Ore* 6.09.1996, p. 16; *Italia Oggi* 22.11.1996, pp. 1 and 35; *Il Sole 24 Ore* 10.10.1997, pp. 1 and 2; *Italia Oggi* 3.05.1997, pp. 1 and 28; *Italia Oggi* 25.06.1997, pp. 1 and 24; *Italia Oggi* 27.09.1997, p. 33; *La Sicilia* 27.09.1997, p. 13; *Il Sole 24 Ore* 2.09.1998, p. 21; *Il Sole 24 Ore* 15.09.1998 p. 23; *Il Sole 24 Ore* 1.07.1999, p. 18; *Sicilia* 25.09.1999, p. 26; *Il Sole 24 ore* 25.09.99, p. 19; *La Sicilia* 25.09.1999; *Italia Oggi* 17.05.2000, p. 29; *Giornale di Sicilia* 25.02.2001, p.34.

²v. Commissione Tributaria Provinciale di Reggio Emilia, judgment n. 1/1999.

³v. *Italia Oggi* 25.04.18, p.31.

⁴v. *Italia Oggi* 23.08.2003, p. 10.

⁵v. *Il Sole 24 Ore* 3.09.1997, pp. 1 and 29.

He assisted several important international companies and organizations stipulating of contracts and acquisitions.

Avv. Giancarlo Cipolla pled a lot of causes related to agency contracts with gratifying successes.

He also has a great experience in contractual company law (partnership contracts, transactions etc.).

3. EU law

Avv. Giancarlo Cipolla plead several causes against the Italian Republic for the compensation of the damages on the basis of illegitimate national provisions in respect to the European Union law. In this subject he achieved significant results, proof which was published in both Italian juridical-economical national press and the most prestigious science magazines⁶.

With the particular interest it has to be mentioned a sentence related to the additional payment of damages of dismissal wage for public employees. The judgment that excluded the applicability of the Italian law which was harming the interests of workers, found the bases in the EU principle of the "right remuneration"⁷.

4. Banking law

There to Avv. Giancarlo Cipolla deals with the banking law with particular attention to European regulations (different cases the subjects of which were i.e. nullity of bank account and loan contracts, restitution of banking interests, nullity of contracts which were financial instruments as the result of an interest rate swap, purple collar etc.), and defends the interests of diverse companies and social groups in this area⁸.

Particular attention and importance was given by practicing lawyers and most of all the Italian legal press to Cipollas' Law Firm for obtaining the first sentence of this kind in Italy, which had declared void the so-called "My way" contract, being a point of highest interests for more than 90 thousand of money depositors. The sentence, absorbing the defence conceptions, has stated that the investment plans presented by the Bank as a welfare product, created the misleading advertisement⁹.

⁶ v. Italia Oggi 27.09.1997, p. 33, Italia Oggi 9.08.2005, p. 21, La Sicilia 10.08.2005, Giornale di Sicilia 10.08.2005, Il Sole 24 Ore 10.08.2005, pag. 24, Italia Oggi 11.08.005, p. 25.

⁷ v. Giornale di Sicilia 2.07. 2000, pp. 1 and 7; La gazzetta del Mezzogiorno 3.07.2000; Italia Oggi 12.07.

⁸ v. Italia Oggi 24.02.2006, p. 32; Italia Oggi 18.06.2007, p. 23.

⁹ v. Panorama, 06.02.2003, p. 129.

5. Labor law

Avv. Giancarlo Cipolla deals with labour law assisting diverse syndicates on the contract basis.

As a great significant result of the work, of avv. Cipolla can be presented a judgment obtained in favour of a company with headquarters in Liguria that was a respondent in the cause formed by ex-worker, which arose a question of legitimacy to discharge and started a proceeding where his working activity was carried (Petrolchimico Gela). The thousands of employees of this company always chose the tribunal of Gela as a place of jurisdiction without any dispute from the respondent's side. The judgment was obtained in favour of a society due to the fact that a place of jurisdiction had to be the headquarters of the company or the place where a contract was concluded. This principle affirmed by the judgment has discouraged the employees to take legal steps far away from the place of their residence¹⁰.

6. Industrial law

Avv. Giancarlo Cipolla also assists different international companies to defend their rights on intellectual property law area. It is especially worth underlined a positive judgment for two international companies that became a victim of illegal use of their trademark via Internet¹¹.

This theme became the material of his publications and recently he widen his topics by the subject of illegal use of authors' rights via Internet¹².

Moreover, avv. Giancarlo Cipolla defended the authors' rights and image rights of important representatives of music and theatre¹³.

7. Human rights. Juvenile and Family law

On behalf of foreign governments, embassies and consulates Avv. Giancarlo Cipolla deals with the protection of human rights with particular attention to women victims of violence and minors running the risk of adoption.

Avv. Giancarlo Cipolla is in charge of following a unique project in the world with the Republic of Ecuador to assist children of compatriots living abroad and in need.

In few years the collaboration with the Ecuadorian government for the realization of this big project, which has consented to reunite hundreds of children destined for adoptions back with their original families.

¹⁰v. Italia Oggi 24.01.2002, p. 43; Giornale di Sicilia 23.01.2002, p. 32.

¹¹v. Italia Oggi 21.03.2001, p.13.; Italia Oggi 30 .03.2001 p.16; Il Sole 24 Ore 21.03.2009, p. 35

¹²v. Italia Oggi 18.07. 2011, pp. 8-9

¹³v. L'Unione Sarda 5.05.2020, p.15.

Due to the resolved sentence of this matter and how innovative this has been, they have gained the medias' attention, newspapers and television both in Italy and worldwide¹⁴.

Several initiatives taken to protect human rights have been damaged by national and international institutions during COVID – 19 pandemic¹⁵.

Other activities

Avv. Giancarlo Cipolla was a partner of the Italian-Russian Law Firm named Cipolla Yakovlev & Partners¹⁶.

Moreover, avv. Giancarlo Cipolla is an attorney of Rus Ital Interconsulting S.r.l., the company that represents economical interests of all Chambers of Commerce of Russian Federation in Italy (of which there are more than 170 units)¹⁷.

The companies-clients of avv. Giancarlo Cipolla are situated all over the national territory and abroad. The profile of his professional activity was published by Italia Oggi (24.07.2000, pp. 1 and 19) by Economy (the business magazine of Mondadori, 19.05.2005, p. 25) and by Top Legal (September 2006, pp. 50, 84.)

Knight of Merit of The Sacred Military Constantinian Order of Saint George

Member of the Real Consiglio Giuridico Magistrale of The Sacred Military Constantinian Order of Saint George

Rotary Milano Sempione president (year 2018-2019)

Delegate of Comitè de Los Derchos Humanos Ecuador – Canciller de Paz Mundial

Avv. Giancarlo Cipolla received an honorary degree from Universidad Instituto Americano Cultural

He received an honorary degree from Istituto Mexicano de Lideres de Exelencia

He received an honorary degree from Claustro Doctoral Iberoamericano

He received “prize Amante de Mexico” from Fundacion Amantes de Mexico a.c.

¹⁴v. Corriere della Sera 9.01.2016; Italia Oggi 4.01.2018, p.26;

¹⁵v. La Verità 5.05.2020, p.2; La verità 15.05.2020, p.10; La Verità 3.06.2020, p.6; Panorama 24.06.2020, pp. 10-14

¹⁶v. Il Mondo 10.11.2006

¹⁷v. La Sicilia 4.01.2005, August-September 2006, Italia Oggi 6.11.2006, La Sicilia 30.12.2006, Bloomberg Finanza&Mercati 12.10.2006, Corriere Vinicolo 16.10. 2006, Bloomberg Borsa&Finanza 21.10. 2006, ANSA 23.10.2006, Bloomberg FMImprese 24.10. 2006, Italia Oggi 24.10.2006, Impresa&Finanza 28.10.2006, website of Russian Chamber of Commerce www.tpprf.ru October 2006, Corriere Vinicolo 13.11.2006, newspaper Russia-Italia, November 2006, newspaper World Furniture December 2006.

He received the certificate of "Reconoscimiento" from Comision Iberoamericana de Derechos Humanos
He received the "Premio Internacionaql de Liderazgo 2018" from Fundacion Liderazgo Hoy a.c
He received the Prix "The Best" 43° edition¹⁸

Education

1. Degree

Avv. Giancarlo Cipolla obtained a degree in Law at the Law Faculty of the Catholic University of the Sacred Heart in Milan (in Italian "Università Cattolica del Sacro Cuore"). His thesis is "Licenza obbligatoria di brevetto" (The Obligatory license of patent) and most of it has been published.

2. Additional interests

During the university years avv. Giancarlo Cipolla was one of the experts of European Community Law at the Catholic University of the Sacred Heart in Milan (International law institute,1999).

As the student he was also a delegate and a responsible for the Cultural Operators Group "Agostino Gemelli" of the Catholic University.

On behalf of the Catholic University of the Sacred Heart he carried out many meetings with the students of the secondary schools (1996-1997).

Furthermore, he was a speaker on numerous seminars dedicated to trust issues, EU law, international law, corporate law etc¹⁹.

Publications

"Tutela dei brevetti nel fallimento", in Archivio civile, 1994, pp.997 ff.

"Valenza comunitaria (L. 26 luglio 1993, n. 302), dell'onere di attuare l'invenzione brevettata: il requisito dell'industrialità e la clausola dei bisogni del Paese", in Archivio civile, 1995, p. 295.

"Disapplicazione del diritto interno per contrasto con l'ordinamento comunitario", in Archivio civile, 1996, p. 1128.

"Tassa società, decadenza superabile", in Italia Oggi, 21.09.1996, p. 27.

¹⁸v. Paris Match 19.12.2019

¹⁹v. Italia Oggi 23.08.2003, p.10.

“Cancellerie, il fisco orfano del bollo”, in Italia Oggi, 22.11.1996, p. 35.

“Alcune osservazioni sul diritto al rimborso della tassa società”, in Le società, 1997, pp. 147 ff.

“Espropriazioni immobiliari illegittime, un passo falso”, in Italia Oggi, 3.07.1997, p. 13.

“Conflitto tra norme interne impositive e diritto CEE: la decorrenza dei termini per l’esercizio dei diritti riconosciuti ai singoli dall’ordinamento comunitario”, in Bollettino Tributario, 1997, fasc. n. 21.

“Dubbi di legittimità sulla Finanziaria 1997. Limitata la responsabilità extracontrattuale della P.A.”, in Archivio Civile, 1997, pp. 799 ff.

“Diritto, persona e società”, in Presenza – Dell’Università Cattolica del Sacro Cuore, n.1/98, p.13.

“Patrimoniale, ago della bilancia il divieto della doppia tassazione”, in Il Sole 24 ORE, del 2.09.1998, p. 21.

“Spiraglio dalla Corte UE sull’imposta patrimoniale”, in Il Sole 24 ORE, del 15.12.1998, p. 23.

“Illegittimità dell’imposta sull’atto di attestazione dei conferimenti”, in Le società, n. 12/1998.

“L’imposta patrimoniale torna all’esame dei giudici Ue”, in Il Sole 24 ORE, del 1.07.1999, p. 18.

“Nuove speranze sul rimborso dell’imposta patrimoniale: la Corte di Giustizia delle Comunità europee è chiamata a decidere su un nuovo quesito”, in Bollettino tributario, 1999, n. 20.

“Il peccato originale della sentenza della Corte UE sulla patrimoniale”, in Bollettino Tributario, 2002, n. 7, p. 545.

“I contratti delle imprese: i consigli dei migliori legali ...”, AA.VV., Milano, 2002.

“Editori italiani penalizzati dal legislatore nazionale. Le norme Ue garantiscono da ogni forma di abuso”
Italia Oggi 18.07.2011 pp. 8 - 9