



Massimo Bucci

● WORK EXPERIENCE

12/2019 – CURRENT Rome, Italy

FISCAL AFFAIRS POLICY OFFICER MINISTRY OF ECONOMY AND FINANCE

Department of Finance – Directorate for Studies and Research on Tax Economics

Unit 9 – International Fiscal Policies

- BEPS project – Action 1: statistical and economic support to the international deal on the “Two-Pillar solution”. Analyses on CbCR data.
- Delegate of Italy at the *Working Party no. 2 on Tax Policy and Statistics* at the OECD. Participation to working parties and meetings hosted by international organisations (European Commission, OECD).
- Corporate Income Tax design: forward-looking effective tax rates (ETRs) model. Fiscal incentives to R&D&I activities (expenditure-based and income-based).
- Other international tax policy topics.

01/2022 – 01/2023 Paris, France

FELLOW - "ALESSANDRO DI BATTISTA" FELLOWSHIP (2022 EDITION) ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT - OECD

Centre for Tax Policy and Administration (CTPA) – Tax Policy and Statistics Division

Business and International Taxes Unit

- Income-based R&D tax incentives: a time series perspective of Intellectual Property regime in OECD and Inclusive Framework countries.
- Update of the Economic Impact Assessment of the Tax Challenges arising from the Digitalisation of Economy (Pillar One and Two solutions).

05/2019 – 10/2019 Bologna, Italy

ASSISTANT ACCOUNT MANAGER SACE S.P.A. (EXPORT CREDIT AGENCY)

- Support for the origination's activities of insurance and financial products. Assistance in the development of customised products.
- Support in the definition of the commercial strategy. Report activities on operations and markets' trend. Back office activities.

01/2018 – 04/2018 Hong Kong, China

INTERN CONSULATE GENERAL OF ITALY IN HONG KONG AND MACAU

Commercial Office. Research and report activities on political and economic topics. Participation to conferences and seminars of leading commercial and governmental institutions.

● EDUCATION AND TRAINING

03/2023 – 10/2023 Rome, Italy

POSTGRADUATE MASTER DIPLOMA OF TAX LAW IN INTERNATIONAL RELATIONS University of Rome "Tor Vergata"

09/2016 – 10/2018 Bologna, Italy

MASTER'S DEGREE OF ECONOMICS AND ECONOMIC POLICY Alma Mater Studiorum University of Bologna

Final grade 110/110 cum laude

09/2013 – 07/2016 Pescara, Italy

BACHELOR'S DEGREE OF ECONOMICS AND BUSINESS University "Gabriele d'Annunzio" of Chieti-Pescara

Field of study Economics and Finance curriculum | **Final grade** 110/110 cum laude

01/2015 – 05/2015 Rochester (NY), United States

STUDY ABROAD PROGRAM Nazareth College of Rochester

2008 – 2013 Francavilla al mare (Chieti), Italy

DIPLOMA DI MATURITÀ SCIENTIFICA Liceo Scientifico "Alessandro Volta"

Final grade 100/100 cum laude

● LANGUAGE SKILLS

Mother tongue(s): **ITALIAN**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
ENGLISH	C1	C1	C1	C1	C1
FRENCH	B2	B2	B1	B2	B1

Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user

● DIGITAL SKILLS

Microsoft Office (Outlook, Excel, Word, PowerPoint) | Stata (Software for Statistics and Data Science) | MS Office, Excel programming (VBA) | LaTeX

● PUBLICATIONS

2024

[The Global Minimum Tax and the taxation of MNE profit](#)

Hugger F., A. González Cabral, M. Bucci, M. Gesualdo, P. O'Reilly, OECD Taxation Working Papers

2023

[A time series perspective on income-based tax support for R&D and innovation](#)

González Cabral A., Bucci, Appelt, Hanappi, Galindo-Rueda, O'Reilly, OECD Taxation Working Papers

2021

[Nota n. 4 - Le aliquote fiscali effettive forward-looking per gli investimenti in beni strumentali del Piano Transizione 4.0](#)

Bucci M., Acciari P., Note Tematiche, Dipartimento delle Finanze

● CONFERENCES AND SEMINARS

OECD WP2 meetings and workshops

Presentations on several tax policy topics:

- Tax policy reforms in Italy
- "Pillar Two" economic modelling
- The "Patent Box" experience in Italy
- R&D&I tax incentives