

Col. Bruno Biagi  
*Chief of the High Course of Tax Police*

Good morning to everyone.

I am Colonel Bruno Biagi, Head of the High Course of Tax Police.

First of all, let me address to you a warm welcome, in particular to the Professors and Students of the Universities of Hamburg and Rome – Sapienza.

After the brilliant introductions of Professor Frotscher and Professor Selicato, instead of going on talking about specific and technical topics, I prefer to focus my intervention on briefly illustrating the characteristics of the High Course, which I have the honor to lead, and most of all on stressing how relevant and significant this Seminar is for us.

The High Course of Tax Police is a top qualification professional course for Senior Officers (Majors and Lieutenant Colonels) of Guardia di Finanza, created 38 years ago; it lasts two years and can be attended only by

Senior Officers who have been able to pass a challenging internal examination.

By now, Officers of the 37<sup>th</sup> and 38<sup>th</sup> Course are attending the High Course itself; the six Officers actively participating at the Seminar do belong to the 37<sup>th</sup> Course (Lieutenant Colonels Pasquale Pilerci and Massimo Gallo and Majors Alberto Catalano, Andrea Fiducia, Roberto Ribaudò and Tullio Gervasio); they have prepared - in co-operation with other students attending the Master of the University of Hamburg - 3 of 5 sub-topics of the current meeting.

The High Course has the aim of training the Officers who will build, in the future, the top management of the Corps, providing them with high qualified lessons, masters and seminars concerning the most relevant and updated economical, juridical and financial topics.

All this constitutes an important added value for the attending Officers, who will then make use of all the things that they have learned in this School at operational level, when they go back “to the field” leading the most relevant operational Units of Guardia di Finanza.

To reach this challenging goal, the High Course can count on the fruitful co-operation with the most relevant Professors of the Italian Universities (Professor Selicato, from the Sapienza University of Rome, is one of them).

To the same purpose, the Course promotes projects for study, research and innovation, in co-operation with the most prestigious Bodies and Organisations from the Scientific, Academic and Institutional environment, both national and foreigner, taking care of the publication of various journals, books and essays.

That being so, one could consider the today's joint Seminar between the Universities of Hamburg and Rome-Sapienza as an ordinary and daily task for our School, but let me consider a duty and a pleasure to declare (*o* "stress", *se il Sig. Gen. Capolupo ha già espresso un concetto simile*) how extraordinary this initiative is: an initiative that, for the first time, gives to the attending officers of the High Course the opportunity to directly co-operate (let us say "side by side") with other students belonging to a foreign University on professional and topical issues, like the taxation of cross-borders business restructuring.

This opportunity surely brings to us satisfaction, pride and a little bit of emotion, especially to the six above mentioned officers, who have enthusiastically decided to take part in this project, concentrating their efforts to prepare the topics that will be presented very soon to you.

In my role of Head of the High Course, I can assure you that this experience will be useful not only for the participating officers, but also for all the officers attending the Course who are now part of this audience: they will surely seize this opportunity to enlarge and widen their capability to analyze the economical facts, from an International and transnational point of view. This will help them to approach these issues not only from a National perspective, but also to compare them with other foreign knowledge and experiences.

To carry out international cooperation is, as a matter of fact, an attitude for Guardia di Finanza, a Corps which is daily involved in the mutual judicial and administrative assistance with other European and Extra-European Bodies, especially for carrying on its duties of tax police.

The present occasion, however, gives to us the possibility to remind us how important and useful is to work side by

side with representative of foreign Institutions, when we are talking about such kind of professional issues with an International relevance.

The today's topic, that is to say the comparative survey of the fiscal treatment of the business restructuring operations, is of primary relevance for our Officers, especially the ones attending the High Course, because all of them will lead tax inspections and investigations concerning international companies, therefore it is not to be excluded that one day they could face tax operations like the ones that will soon be presented during this Seminar.

For all these reasons I am pleased to stress again how important the current Seminar is for us and, therefore, I would like to warmly thank Professor Selicato and, by him, the Chancellor of the Sapienza University of Rome for having the idea of involving our School – and in particular the High Course – in the organization of this first Joint Seminar.

Finally, let me simply wish a good work to the speakers who will present us the different topics and all the best to the audience.