





PERSONAL INFORMATION

Ranieri Villa

 STUDIO TRIBUTARIO E SOCIETARIO DELOITTE
 Piazza della Vittoria 15, 16121 GENOVA
 348/8757224  +39 010 5317831

 ravilla@sts.deloitte.it

Sex Male | Date of birth 05/06/1971 | Nationality Italian

 PROFESSIONAL EXPERIENCE
IN THE FIELD

Number of years of work experience in the field:

Less than 2	2 – 4	5 +	X
-------------	-------	-----	----------

WORK EXPERIENCE

DATE	TITLE	ORGANISATION
Sept 1998 – Aug 2003	Senior tax Consultant	Andersen Legal
Sept 2003 – Sept 2014	Director	STS Deloitte
Sept 2014 – Today	Partner	STS Deloitte

PROFILE

Ranieri is a tax partner of Deloitte service line leader for Global Investment and Innovation Incentives in Italy with over 20 years of experience in Tax practice with a particular focus in Tax Incentives and in Government Incentives at national, european and international level as well as in reorganizations and restructuring. Ranieri is an Italian chartered tax advisor ("Dottore Commercialista") and Certified Public Accountant – CPA – ("Revisore Legale"). Ranieri is experienced in managing tax incentives in International projects, in restructuring and in acquisition. He has also extensive experience in EU, National and Regional Grants: from feasibility to negotiation and post-signing reporting. Ranieri is author of various articles on government incentives on "Il sole 24 Ore" and speaker at various conferences.

EXPERTISE OVERVIEW

 GENERAL AND THEMATIC
EXPERTISE

GENERAL EXPERTISE		THEMATIC EXPERTISE	
Corporate Income Tax	X	Patent Box Regime	X
Tax Incentives	X	R&D Tax Credit	X
EU funding	X	Super and Hyper Depreciation	X
Merger & acquisition	X	Tax Incentives optimization	X

 METHODOLOGICAL
EXPERTISE

Mapping Business Processes	X		
Analyze Local and Cross-Border benefits	X		
Build Incentives Strategy	X		
Develop Incentive Cases	X		
R&D claims and Government Incentive applications	X		
Negotiate ruling with Tax Authorities	X		
Liaise with Authorities	X		

 PROJECT EXPERIENCE
EXAMPLES



2015 – 2019 **More than 40 patent box from feasibility study to ruling negotiation with Italian Tax Authorities, 21 Patent box ruling signed with tax authorities**
 Client companies, included listed companies

Partner - Incentives Regime, Intellectual Property

2015 - 2017 **Projects for Life Action Grants, EU Funding**
 Clients companies

Specialized support and technical assistance to the effective and efficient implementation of the Projects for application to Life EU Funding Programme, in different thematic areas: energy efficiency, resource efficiency and better use of resources, lower water and raw materials consumption and waste and sustainability and climate change mitigation or adaptation.

Coordinator / Subject matter expert - Technical Assistance, EU funding, EU environmental and climate policy, co-financing projects

2015-2017 **Projects for Horizon 2020 Action Grants, EU Funding**
 Clients companies

Specialized support and technical assistance to the effective and efficient implementation of the Projects for application to Horizon 2020 EU Funding Programme, in different macro-thematic areas: excellence science, industrial leadership, societal challenge.

Coordinator / Subject matter expert - Technical Assistance, EU funding, Cash grants

2017 **“Project Bolgheri” - Ineos Manufacturing Italia S.p.A.,**
 Client company

Consultancy services for the support to the Client company in the activities aimed at implementing the new pilot plant in Italy. More in details the activities regard expenses’ analysis and researches in the field of incentives, providing a rough estimate of the potential benefit arising from the incentive programs implementation, with an evaluation of benefits for the different options.

Coordinator / Subject matter expert - Technical Assistance, Protocols of settlements, Innovation Agreements, Invitalia Development Contract

2010 **Shipbuilding Project, Brazil**
 Client Company

Consultancy services for the support to the Client company in the activities aimed at find a new location in Brasil. More in details the activities regard the country analysis and researches in the field of incentives and the negotiate ruling with Brazilian Tax Authorities.

Coordinator / Subject matter expert - Consultancy, International Ruling

PUBLICATION

R. Villa “Un progressivo allineamento agli standard OCSE”, *Il Sole 24 Ore*, April 2017

R. Villa, Finanziare la ricerca non è un costo ma un investimento per rilanciare il Paese, *Notizie AIRI*, May 2016.

A. Lualdi – R. Villa, Ricerca e sviluppo. Le regole per il bonus: per il personale sono determinanti i fogli presenza, *Il Sole 24 ore*, August 2015.



E. Lanzillo - R. Villa, Contabilizzazione del credito R&S in base alla classificazione dei costi, EUTEKNE, July 2015.

A. Lualdi – R. Villa, Super-deduzione per ricerca e sviluppo, Il Sole 24 Ore, February 2014.

A. Lualdi – R. Villa, Tre categoria di incentivi per l’elettronica indiana, Il Sole 24 Ore, December 2013.

A. Lualdi – R. Villa, Il regime fiscale premia ricerca e innovazione, Il Sole 24 Ore, August 2013.

A. Lualdi – R. Villa, Londra incentiva brevetti e investimenti in ricerca, Il Sole 24 Ore, April 2013.

A. Lualdi – R. Villa, In Francia credito d’imposta su misura per le piccole imprese, Il Sole 24 Ore, March 2013.

A. Lualdi – R. Villa, Canada: Premiati gli investimenti in R&D, Il Sole 24 Ore, February 2013.

Lualdi – R. Villa, Spese per l’innovazione deducibili al 150% del costo, Il Sole 24 Ore, December 2012.

R. Villa, Gli incentivi fiscali per la ricerca. Una panoramica nel resto del mondo, News AIRI, January – April 2012.

EDUCATION AND TRAINING

Sept 1990 – June 1995

Degree in Economics and Commerce
University of Study of Genoa , Italy

PERSONAL SKILLS

Mother tongue(s) Italian

Other language(s)

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C1	C2	C1	C2	C2
French	C2	C2	C2	C2	C1

Levels: A1/2: Basic user - B1/2: Independent user - C1/2 Proficient user
Common European Framework of Reference for Languages

