

Business Combinations under Common Control and Income Tax

14:00	Registration and welcome coffee	
14:30	Welcome and Opening Remarks	
	Dott. Massimo Tezzon	OIC Secretary General
14:40	Presentation of EFRAG Proactive Activities	
	Mr. Mario Abela	EFRAG Research Director
15:10	Discussion paper <i>“Accounting for Business Combinations under Common Control”</i>	
	Dott. Giovanni Andrea Toselli	National Technical Partner PwC Member EFRAG TEG
15:40	Roundtable: the different approaches to the Business Combinations under Common Control	
	Moderator	
	Prof. Alberto Giussani	Deputy Chair of the Technical-Scientific Committee of the OIC
	Participants	
	Dott. Andrea Angelino	ENEL Chief Financial Officer
	Dott.ssa Chiara Del Prete	Head of Accounting Principles and Disclosure UniCredit S.p.A.
	Prof. Enrico Laghi	Full Professor of Accounting at University of Rome” La Sapienza”
	Dott. Lorenzo Pini Prato	Partner PwC Financial Services Member “PwC IFRS Banking e Capital Markets Technical Committee”
17:00	Discussion paper <i>“Improving the Financial Reporting of Income Tax”</i>	
	Mr. Mario Abela	EFRAG Research Director
17:30	Closing Remarks	
	Dott. Massimo Tezzon	OIC Secretary General
	Cocktail	