

Giulio Allevato

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Biography

Giulio Allevato is an Affiliate Professor of Tax & Legal in the Accounting & Control Knowledge Group at SDA Bocconi School of Management.

He is an Adjunct Professor of International Tax Law at Università Bocconi.

He is a Professor of Tax Law at IE University, Madrid.

At SDA Bocconi, he coordinates the Tax Policy Unit, teaches in post-graduate master programs (Executive MBA, Executive Master in Finance, Master in Corporate Finance), coordinates the Osservatorio Fiscale e Contabile and manages Executive and Custom Education programs for major national and multinational enterprises, focusing on domestic and international corporate taxation and legal compliance.

In the past, he was a Lecturer of Tax & Law at SDA Bocconi (2015–18), Hauser Global Fellow at the New York University School of Law (2018), and Ernst Mach Scholar at the WU Vienna University of Economics and Business (2014).

His research activities focus on corporate and international taxation, compliance and tax risk management.

He has authored numerous book chapters and articles, which have been published in major national and international journals.

He has been awarded prestigious international research grants, such as the Hauser Fellowship (New York University School of Law), the Ernst Mach grant (WU Vienna University of Economics and Business) and the Michigan Grotius Fellowship (University of Michigan Law School).

He exercises the profession of lawyer at Baker McKenzie, with a particular focus on advisory activities in legal and tax compliance.

Giulio Allevato earned a degree in Law and a PhD in International Law&Economics from Università Bocconi as well as an International Tax LL.M. from the University of Michigan Law School (U.S.A).

Teaching domains

International Taxation

Tax and Legal Planning

Business Law

Transfer Pricing

ARTICLES IN SCHOLARLY JOURNALS

ALLEVATO G.

Judicial Review of the State Aid Decisions on Advance Tax Rulings: A Final Opportunity to Safeguard the Rule of Law

European Taxation, 2022, vol.62, no. 2, pp.86-94

ALLEVATO G., DE VITO A.

Gravar la economía digital: ¿es un impuesto sobre los servicios digitales la solución adecuada?

Cuadernos de Información Económica, 2021, vol.280, pp.23-32

ALLEVATO G., PASTOR-MERCHANTE F.

The Google Ireland Case and the Legal Battle over Digital Taxes in the European Union

Review of European Administrative Law, 2021, vol.14, no. 1, pp.209-220

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Regular el sector financiero mediante la fiscalidad: consecuencias deseadas y no deseadas del impuesto sobre las transacciones financieras

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ALLEVATO G., GARBARINO C.

Requisiti di accesso e impatto sistemico della cooperative compliance: il programma italiano è sulla buona strada

Rivista della Guardia di Finanza, 2018, vol.3, pp.821-836

ALLEVATO G., DOSSI A.

Tax Director sugli scudi

Economia & Management, 2018, no. 5-6, pp.91-96

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La “cooperative compliance” italiana e il progressive allineamento agli standard internazionali

Corriere Tributario, 2016, vol.41, pp.3168-3175

GARBARINO C., ALLEVATO G.

The Global Architecture of Financial Regulatory Taxes

Michigan Journal of International Law, 2015, vol.36, no. 4, pp.603-648

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Aliquota IVA ordinaria sugli e-book: davvero una violazione della neutralità fiscale?

Corriere Tributario, 2014, vol.37, no. 46, pp.3591-3597

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Inosservanza del reverse charge: i conflitti interpretativi e le aspettative

Fiscalità & Commercio Internazionale, 2014, vol.7/2014, no. 7, pp.16-24

GARBARINO C., ALLEVATO G.

Financial Transaction Tax europea: obiettivi dichiarati e potenziali effetti distortivi

Fiscalità & Commercio Internazionale, 2012, vol.12, pp.14-20

RESEARCH MONOGRAPHS

ALLEVATO G.

Non-Fiscal Tax Policies and State Sovereignty. From the Rise of Modern Nation States to Globalization

CONTRIBUTION TO CHAPTERS, BOOKS OR RESEARCH MONOGRAPHS

ALLEVATO G.

Dynamics of group perimeter in *Pillar Two of the Inclusive Framework on BEPS. A Problem-solving Approach* C. Garbarino(Ed), Edward Elgar Publishing, chap. 8, pp.333-353, 2024

ALLEVATO G.

The Commission's State Aid Decisions on Advance Tax Rulings: Criticisms and Potential Impact on the Future of Direct Taxation within the European Union in *Combating Tax Avoidance in the European Union: Harmonization and Cooperation in Direct Taxation*

M. Almudí, J.A. Ferreras Gutiérrez, P. Hernández González-Barreda(Ed), Kluwer Academic Publishers, chap. 25, pp.483-495, 2019

ALLEVATO G., GARBARINO C.

The containment of corporate tax avoidance in Italy in *The Routledge companion to tax avoidance research* Hashimzade Nigar, Epifantseva Yuliya (Eds),Routledge, Taylor and Francis Group, chap. 11, pp.170-184, 2018

ALLEVATO G.

Industria 4.0 e innovazione tecnologica. Il supporto del Legislatore italiano in *Digitale e manifatturiero: impatti, prospettive e stato dell'arte per le aziende italiane*

G. Salviotti, S. Meregalli(Ed), Egea, chap. 6, pp.109-118, 2017

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Le riorganizzazioni (operazioni sui soggetti) in *La tassazione delle società e dei gruppi*

C.Garbarino(Ed), Giappichelli Editore, chap. VIII, pp.245-268, 2017

OTHER

ALLEVATO G.

The Best Option Available to HNWIs Looking for a Safe Harbor in Times of Political, Economic and Healthcare Turmoil

2020, The Global Employer: Global Immigration & Mobility Quarterly Update

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Multinational enterprises and design of a tax-aligned global supply chain

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Italy a Valuable Option for High Network Individuals Looking for Relocation Within the EU

2017, The Global Employer: Global Immigration & Mobility Quarterly Update

ALLEVATO G., FLORENZANO F.

Italy: New Beneficial Tax Regime for New Residents

2017, The Magazine of Wealthmanagement.Com

OTHER IN JOURNALS

ALLEVATO G., DE VITO A.

Regulating the Financial Industry through Taxation: Intended and Unintended Consequences of the Financial Transaction Tax

2020, SEFO – Spanish and International Economic & Financial Outlook, Spain

ALLEVATO G., DE VITO A.

Taxing the Digital Economy. Is the DST the Right Solution?

2020, SEFO – Spanish and International Economic & Financial Outlook, Spain

Grants & Honors

Grant offered by Funcas Foundation for research activity on regulatory taxation of digital and financial transactions – Fundación Funcaas , 2020

IE Prize for Teaching Excellence – IE Business School , 2019

Grant offered by New York University School of Law for research activity in the field of international taxation – New York University – School of Law , 2017
