

Giulio Allevato

Tax & Legal

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Curriculum Vitae

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

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

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

At SDA Bocconi, he coordinates the Tax Policy Unit, teaches at post-graduate masters (Executive MBA, Executive Master in Finance, Master in Corporate Finance) and directs important Executive and Custom Education programs for national and multinational enterprises. Such teaching and programs are focused on domestic and international corporate taxation and legal compliance.

In the past, he has been 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 authored numerous book chapters and articles, which have been published in important national and international journals.

He has been awarded prestigious international fellowships, 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).

Besides his academic activity, he practices as a certified tax attorney, assisting multinational enterprises on complex cross-border transactions.

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

Expertise

- Corporate taxation
- International and comparative taxation
- Tax aspects of wealth management
- International Finance
- Legal and tax compliance
- Tax risk management

Giulio earned a degree in Law and a PhD in International Law&Economics from Bocconi University, and an International Tax LL.M. from the University of Michigan Law School.

Publications

Books

- *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" (Edts: M. Almudí, J.A. Ferreras Gutiérrez, P. Hernández González-Barreda), Wolters Kluwer, 2018.
- Le riorganizzazioni (operazioni sui beni), in "Tassazione dei gruppi" (Ed. C. Garbarino), Giappichelli, 2017.
- Le riorganizzazioni (operazioni sui soggetti), in "Tassazione dei gruppi" (Ed. C. Garbarino), Giappichelli, 2017.
- 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" (Edts: G. Salviotti, S. Meregalli), Egea, 2017.
- The containment of corporate tax avoidance in Italy, in "Routledge Companion to Tax Avoidance Research" (Edts: N. Hashimzade, Y. Epifantseva), Routledge (UK), 2017.
- Industry 4.0: un vademecum per la fruizione degli incentivi fiscali (co-authored by Gianluca Salviotti), Egea, 2017.

Articles

- *Tax Director sugli scudi* (co-author A. Dossi), in *Economia&Management*, No. 5-6, 2018.
- Requisiti di accesso e impatto sistemico della cooperative compliance: il programma italiano è sulla buona strada, (co-author Carlo Garbarino), in *Rivista della Guardia di Finanza*, No. 3/2018.
- *Italy's Preferential Tax Regime for New Residents* (coautore J. Crivellaro), in *The Global Citizenship Review*, n. 2/2018.
- Italy a Valuable Option for High Network Individuals Looking for Relocation Within the EU (co-authored by U. Percivalle and S. Antonelli) in *The Global Employer: Global Immigration & Mobility Quarterly Update*, Vol. 30, issue 3, 2017.
- Italy: New Beneficial Tax Regime for New Residents (co-authored by F. Florenzano), on *Wealthmanagement.com*, 2017.
- La "cooperative compliance" italiana e il progressivo allineamento agli standard internazionali, in *Corriere Tributario*, No. 41/2016.
- The Global Architecture of Financial Regulatory Taxes (co-authored by C. Garbarino), in *Michigan Journal of International Law*, Vol. 36, 2015.
- Aliquota IVA ordinaria sugli "e-book": davvero una violazione della neutralità fiscale?, in *Corriere Tributario*, No. 46/2014.
- Inosservanza del reverse charge: i conflitti interpretativi e le aspettative, in *Fiscalità e Commercio Internazionale*, No. 7/2014.
- Financial Transaction Tax europea: obiettivi dichiarati e potenziali effetti distorsivi (co-authored by C. Garbarino), in *Fiscalità e Commercio Internazionale*, No. 12/2012.
- *Multinational enterprises and design of a tax-aligned global supply chain*, in *Legal Business World, International Edition*, No. 2/2019

Conference Papers

- The relationship between Tax Sovereignty's Regulatory Function and State Sovereignty : From the Rise of Nation States to

Globalization", presented at the Global/Emile Noel Fellows Forum (NYU School of Law, chaired by Prof. Joseph Weiler and Prof. Gráinne de Búrca) on October 31, 2017 and at the 4th Max Planck European Postdoctoral Conference on Tax Law (Max Planck Institute, Munich, Germany) on January 16, 2018.

- Cooperative Compliance: un'analisi comparata, 2017
- The Use of Tax Policy to Reform the Financial Sector: Approaches, Proposals and Feasibility, dicembre 2012