

# Giulio Allevato

Affiliate Professor



**Knowledge Group:** Accounting

**Research Domains:** Tax & Legal

**Teaching Domains:** International Taxation, Tax and Legal Planning, Business Law, Transfer Pricing, Risk Assessment & Management

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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).

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## **Contribution to Chapters, Books or Research Monographs**

### **Dynamics of group perimeter**

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

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

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 (Eds.), Kluwer Academic Publishers, chap. 25, pp. 483-495, 2019

### **The containment of corporate tax avoidance in Italy**

ALLEVATO, G., C. GARBARINO, "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

### **Industria 4.0 e innovazione tecnologica. Il supporto del Legislatore italiano**

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 (Eds.), Egea, chap. 6, pp. 109-118, 2017

### **Le riorganizzazioni (operazioni sui beni)**

ALLEVATO, G., "Le riorganizzazioni (operazioni sui beni)" in La tassazione delle società e dei gruppi., C.Garbarino (Ed.), Giappichelli Editore, chap. VII, pp. 197-244, 2017

### **Le riorganizzazioni (operazioni sui soggetti)**

ALLEVATO, G., "Le riorganizzazioni (operazioni sui soggetti)" in La tassazione delle società e dei gruppi., C.Garbarino (Ed.), Giappichelli Editore, chap. VIII, pp. 245-268, 2017

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## **Research Monographs**

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

ALLEVATO, G. - "Non-Fiscal Tax Policies and State Sovereignty. From the Rise of Modern Nation States to Globalization and Corporate Feudalism" - 2024, Edward Elgar Publishing, Great Britain

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## Articles in Scholarly Journals

### **Towards Global Tax Justice: An Interdisciplinary Evaluation of the UN Framework Convention on International Tax Cooperation**

ALLEVATO, G., A. E. DI FILIPPO, "Towards Global Tax Justice: An Interdisciplinary Evaluation of the UN Framework Convention on International Tax Cooperation", The Brown Journal of World Affairs, 2024, vol. XXXI, no. 1, pp. 49-70

### **The ECJ's Apple Judgement: A Game-Changer in the Architecture of EU Taxation or Just a Story of Procedural Defeat?**

ALLEVATO, G., "The ECJ's Apple Judgement: A Game-Changer in the Architecture of EU Taxation or Just a Story of Procedural Defeat?", Rivista di Diritto Tributario, 2024, no. 2, pp. 1067-1074

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

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

### **L'adozione di una excess profit tax europea tra opportunità e criticità**

ALLEVATO, G., "L'adozione di una excess profit tax europea tra opportunità e criticità", Rivista di Diritto Tributario, 2022, no. 2, pp. 923-936

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

ALLEVATO, G., A. DE VITO, "Gravar la economía digital: ¿es un impuesto sobre los servicios digitales la solución adecuada?", Cuadernos de Información Económica, 2021, vol. 280, pp. 23-32

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

ALLEVATO, G., F. PASTOR-MERCHANTE, "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

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

ALLEVATO, G., A. DE VITO, "Regular el sector financiero mediante la fiscalidad: consecuencias deseadas y no deseadas del impuesto sobre las transacciones financieras", Cuadernos de Información Económica, 2020, vol. 278, pp. 61-68

### **Tax Director sugli scudi**

ALLEVATO, G., A. DOSSI, "Tax Director sugli scudi", Economia & Management, 2018, no. 5-6, pp. 91-96

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

ALLEVATO, G., C. GARBARINO, "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

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

ALLEVATO, G., "La “cooperative compliance” italiana e il progressive allineamento agli standard internazionali", Corriere Tributario, 2016, vol. 41, pp. 3168-3175

### **The Global Architecture of Financial Regulatory Taxes**

GARBARINO, C., G. ALLEVATO, "The Global Architecture of Financial Regulatory Taxes", Michigan Journal of International Law, 2015, vol. 36, no. 4, pp. 603-648

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

ALLEVATO, G., "Aliquota IVA ordinaria sugli e-book: davvero una violazione della neutralità fiscale?", Corriere Tributario, 2014, vol. 37, no. 46, pp. 3591-3597

### **Inosservanza del reverse charge: i conflitti interpretativi e le aspettative**

ALLEVATO, G., "Inosservanza del reverse charge: i conflitti interpretativi e le aspettative", Fiscalità & Commercio Internazionale, 2014, vol. 7/2014, no. 7, pp. 16-24

### **Financial Transaction Tax europea: obiettivi dichiarati e potenziali effetti distorsivi**

GARBARINO, C., G. ALLEVATO, "Financial Transaction Tax europea: obiettivi dichiarati e potenziali effetti distorsivi", Fiscalità & Commercio Internazionale, 2012, vol. 12, pp. 14-20

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## **Other in Journals**

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

ALLEVATO, G., A. DE VITO, "Regulating the Financial Industry through Taxation: Intended and Unintended Consequences of the Financial Transaction Tax", SEFO - Spanish and International Economic & Financial Outlook, September 2020, vol. 9, no. 5

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

ALLEVATO, G., A. DE VITO, "Taxing the Digital Economy. Is the DST the Right Solution?", SEFO - Spanish and International Economic & Financial Outlook, September 2020, vol. 9, no. 6

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## **Other**

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

ALLEVATO, G., "The Best Option Available to HNWIs Looking for a Safe Harbor in Times of Political, Economic and Healthcare Turmoil", TheGlobal Employer:GlobalImmigration & Mobility Quarterly Update, 2020, vol. 33, no. 3

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

ALLEVATO, G., "Multinational enterprises and design of a tax-aligned global supply chain", Legal Business World, 4 April 2019

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

ALLEVATO, G., U. PERCIVALLE, S. ANTONELLI, "Italy a Valuable Option for High Network Individuals Looking for Relocation Within the EU", TheGlobal Employer:GlobalImmigration & Mobility Quarterly Update, 2017, vol. 30, no. 3

**Italy: New Beneficial Tax Regime for New Residents**

ALLEVATO, G., F. FLORENZANO, "Italy: New Beneficial Tax Regime for New Residents", The Magazine of Wealthmanagement.Com, 2017