

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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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)

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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

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?

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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

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

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