

Giulio Mazzotti

PARTNER

Giulio Mazzotti is chartered accountant and lecturer in European and international tax law at Università "LUISS – Guido Carli". He is the author of numerous publications in Italian and international tax journals, frequent speaker at tax-related conferences and member of the Study Committee "Investment Funds and Private Equity" of the Order of Chartered Accountants and Accounting Experts of Rome.

He focuses on domestic and international taxation of groups and companies, private and institutional investments, taxation of M&A and private equity transactions, as well as tax aspects in the energy, infrastructure and telecommunications sectors. He also assists companies, investment funds, managers on complex tax impacts of management incentive plans and deals with entrepreneurs and HNWI's positions in respect of asset reorganizations.

PROFESSIONAL EXPERIENCE

- Partner** | 2023
Legance – Avvocati Associati, Rome and Milan, Italy
- Partner** | 2023
BonelliErede, Rome and Milan, Italy
- Managing Associate** | 2017 – 2022
BonelliErede, Rome and Milan, Italy
- Visiting Associate** | 2014
JunHe LLP, Shanghai City, China
- Associate** | 2011 – 2017
BonelliErede, Rome, Italy
- Associate** | 2006 – 2011
Fantozzi & Associati, Rome, Italy

EDUCATION

- 2021**
Advanced Professional Certificate in International Taxation, IBFD, Amsterdam, The Netherlands
- 2013**
Ph.D. in Corporate Tax Law, Università "LUISS – Guido Carli", Rome, Italy
- 2009**
Qualified to practice as a Chartered Accountant, Order of Chartered Accountants and Accounting Experts of Rome, Italy
- 2009**
Member of the Register of Auditors
- 2005**
Degree in Economics, *magna cum laude*, Università degli Studi di Firenze, Florence, Italy

ACADEMIC EXPERIENCE

- 2018**
Lecturer in European and International tax law at Università "LUISS – Guido Carli"
- 2018**
Lecturer in post-graduate masters in tax law, LUISS Business School
- 2008 – 2010**
Lecturer in post-graduate masters in tax law, Università degli Studi di Roma "La Sapienza" and Università Telematica "Giustino Fortunato"



INFO

- Date of Birth**
1st July 1981
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PRACTICE AREAS



Tax Law

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PUBLICATIONS







He is the author of several articles published in Italian and international tax reviews and a frequent speaker in tax seminars and conferences.

Among the other publications:

- > *"Distribuzioni ai fondi esteri esenti anche in presenza di veicoli intermedi"*, Corriere Tributario, n. 4/2023;
- > Contribution to *"La nozione di controllo negli istituti tributari della liquidazione IVA di gruppo, cessione di eccedenze IRES, consolidato fiscale nazionale e gruppo IVA"*, L. Acciari - F. Salerno - G. Visentini (ed.), in *"Il controllo delle imprese nella legislazione italiana"*, Pacini Giuridica, 2023;
- > *"Regime PEX e requisito della residenza in ipotesi di realizzo di partecipazioni infragruppo: dall'Agenzia delle Entrate una preoccupante posizione verso il rischio di probatio diabolica"*, Rivista di Diritto Bancario, October 2022;
- > *"La proposta di Direttiva sulle Shell Companies: società intermedie alla prova della sostanza economica"*, Corriere Tributario, n. 6/2022;
- > *"Chapter I: Investimento diretto in Start-up e PMI innovative"*, F. Brunelli (ed.), in *"Incentivi Fiscali al Private Capital"*, Giuffrè, 2021;
- > *"Chiarimenti e dubbi sulla c.d. entry taxation"*, Fiscalità Estera, Maggioli, n. 12/2016;
- > *"Tassazione sul trasferimento indiretto di partecipazioni in società cinesi"*, Fiscalità Estera, Maggioli, n. 7-8/2015;
- > *"Le nuove black list dopo la Legge di Stabilità 2015: modifiche al regime della deducibilità dei costi e alla normativa CFC"*, Fiscalità Estera, Maggioli, n. 3/2015;
- > *"L'introduzione in Italia del regime Patent Box"*, Fiscalità Estera, Maggioli, n. 2/2015;
- > *"Nuove tendenze della Corte di Giustizia UE in materia tributaria"*, Fiscalità Internazionale, Ipsoa, n. 6/2009;
- > *"The new Italian provisions on the fiscal residence of foreign companies - the Legislator's haste and Tax Authorities' distractions"*, EC Tax Review 2007 - 3;
- > *"The (un)lawfulness of Irap in the European legal system: the European Court of Justice's potential new trends"*, EC Tax Review 2006 - 3.



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