



Giulio Mazzotti

PARTNER

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○ Tax

For about 20 years Giulio Mazzotti has been involved in national and international taxation of groups and companies, private and institutional investments, taxation of M&A transactions, private equity and corporate reorganisation, as well as tax issues in the energy, infrastructure and telecommunications sectors.

He advises corporate groups, investment funds and managers in the structuring of management incentive plans (MIPs), as well as entrepreneurs and HNWIs in connection with asset reorganisations.

He is the author of numerous publications in Italian and international tax journals, a frequent speaker at tax-related conferences, and is also a member of the study commission 'Investment Funds and Private Equity' of the ODCEC of Rome and of the commission 'Extraordinary Transactions' of the IFA - International Fiscal Association - Section Italy. Giulio is also member of the Advisory Board of GSC Capital.

Giulio graduated with honours in Economics from the Università degli Studi di Firenze in 2005 and obtained a PhD in Corporate Tax Law from the Università LUISS - Guido Carli in 2013, where he is currently a lecturer in International Tax Law and Corporate Tax Law.

He is a chartered accountant and auditor and has obtained an Advanced Professional Certificate in International Taxation from the IBFD in Amsterdam.

Giulio is ranked in leading international legal directories, such as Chambers and Partners and The Legal 500 in the Tax sector. He is mentioned by Chambers and Partners as follows: *"Giulio Mazzotti is an original thinker who is always energetic and positive, and he is great at finding sensible and workable solutions to complex matters"*, *"Giulio is great at simplifying complex concepts and carefully considering every decision to provide input that can be effectively implemented taking into account every legal and financial variable"*, *"Giulio Mazzotti is consistently present in strategic decisions and he proactively identifies and defines every possible issue in advance"*, *"Giulio is really flexible, ready to listen and quick to respond accurately"*, *"Giulio Mazzotti understands the client's commercial needs, has technical knowledge and is both commercial and highly pragmatic"* (2026).

The Legal 500 mentions Giulio as follows: *"Andrea Silvestri and Giulio Mazzotti are simply outstanding in providing tax assistance in respect of domestic as well as international tax matters. Their knowledges cover corporate income tax matters, corporate reorganisation transactions"*, *"Andrea Silvestri and Giulio Mazzotti always tailor the solution and input proposed to client's business. The proposed solutions can be easily*

implemented across the various corporate functions involved in any process”, “Andrea Silvestri and Giulio Mazzotti are the partners I'm working with. They are always available to support the client and provide the proper suggestions and the best way to approach issues. They have a deep knowledge of the Italian tax Authorities and an extremely good relation with them” (2026), “He has a great ability to manage complex situations”, “Giulio Mazzotti is always proactive and punctual. He interprets client needs in advance, simplifying problem-solving” e “He solved our issues brilliantly” (2025).

Professional Experience

PARTNER | FROM 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

FROM 2018

Lecturer in European and International tax law, Università “LUISS – Guido Carli”

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”

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.