LORENZO TORTELLI

CHARTERED ACCOUNTANT

PERSONAL DETAILS

ADDRESS

Via Aldo Moro, 12 - 50031 Barberino di Mugello, FI
Itay

PHONE

+39 333 998 0007

E-MAIL

l.tortelli@studiotributariomariotti.it

DATE AND PLACCE OF BIRTH

17 april 1989, Florence

NATIONALITY

Italian

LINK

LANGUAGES

Italian ●●●●●

English ●●●●○

WORK EXPERIENCE

Studio Tributario Mariotti — Florence

2025 — Present

Professional firm operating in the legal and tax advisory field. The firm manages accounting, financial statements, tax and corporate compliance for entities, companies, sole proprietorships and professionals, and is particularly distinguished by over tirthy years of experience and specialization in tax litigation assistance and representation.

Professional Firm Employee — Florence

2022-2025

Management of ordinary accounting, tax returns, and administrative and tax consultancy for clients.

Professional Internship — Florence

2019-2021

Professional traineeship pursuant to Legislative Decree No. 139/2005, developing practical skills in accounting and tax matters.

EDUCATION AND TRAINING

Qualification as Chartered Accountant, University of Florence (UNIFI)

2025

Registered with the Florence Register of Chartered Accountants under No. 2592/A.

Certificate of Completion of Professional Internship, Order of Chartered Accountants and Accounting Experts of Florence

2022

Issued pursuant to Article 11, paragraph 1 of Ministerial Decree of 7 August 2009 No. 143.

Bachelor's Degree in Economic Sciences, University of Florence (UNIFI)

2019

Grade: 110/110 cum laude.

Bachelor's Degree in Economics and Commerce, University of Florence (UNIFI)

2015

Grade: 89/110.

Scientific High School Diploma – "Giotto Ulivi" High School – Borgo San Lorenzo (FI)

2008

Grade: 91/100.

Publications

1. ***"Obstacles under domestic legislation to obtaining VAT refunds: the EU Court clarifies certain aspects";*** *Court of Justice of the EU, Joined Cases C-13/18 and C-126/18, 23 April 2020, L. Mariotti – L. Tortelli, ilTRIBUTO.it, Online, No. 64/2020, pp. 36–44*
2. ***"Tax treatment of 'family agreements' in the transfer of shareholdings and/or settlement of reserved shares";*** *Italian Supreme Court, Judgment No. 29506 of 24 December 2020, L. Mariotti – L. Tortelli, ilTRIBUTO.it, Online, No. 71/2021, pp. 51–61*.
3. ***"EU Court: VAT deductible even for companies in bankruptcy proceedings";*** *Court of Justice of the EU, Case C-182/2020, 3 June 2021, L. Tortelli, ilTRIBUTO.it, Online, No. 77/2021, pp. 65–71*.
4. ***"VAT rules on non-operating companies under review by the EU Court"; Italian Supreme Court, Interlocutory Order No. 16091 of 19 May 2022, L. Tortelli, ilTRIBUTO.it, Online, No. 87/2022, pp. 31–42***.
5. ***"The PEX ('Participation Exemption') regime also applies to non-resident companies under the same conditions as domestic ones";*** Italian Supreme Court, Judgment No. 27267 of 25 September 2023, L. Tortelli, ilTRIBUTO.it, Online, No. 102/2023, pp. 56–66.
6. **"Non-operating companies and VAT: national legislation conflicts with EU Directive rules"**; Court of Justice of the EU, Case C-341/2022, 7 March 2024, L. Tortelli, ilTRIBUTO.it, Online, No. 106/2024, pp. 52–62.
7. ***"Flat-rate tax on leases: exclusion for business activity does not concern the tenant. The Court overturns the Revenue Agency's position";*** *Italian Supreme Court, Judgment No. 12395 of 7 May 2024, L. Tortelli, ilTRIBUTO.it, Online, No. 108/2024*.
8. ***"'Dr. Registration and Mr. VAT': the Court's interpretation of the so-called VAT–Registration duty alternative principle";*** *Italian Supreme Court, Judgment No. 12450 of 7 May 2024, L. Tortelli, ilTRIBUTO.it, Online, No. 109/2024, pp. 39–48*.
9. ***"Unduly charged VAT remains non-deductible, but the EU Court opens the possibility of claiming a refund from the tax authority";*** Court of Justice of the EU, Case C-640/2023, 13 March 2025, L. Tortelli, ilTRIBUTO.it, Online, No. 117/2025, pp. 31–39.
10. ***"'Immo ammortizzabili sunt': the Revenue Agency extends the right to VAT refunds also to works carried out on third-party assets";*** *Italian Revenue Agency, Resolution No. 20/E of 26 March 2025, L. Tortelli, ilTRIBUTO.it, Online, No. 118/2025, pp. 57–66*.
11. ***"The predominance of form over substance according to the Revenue Agency: strict limits for amended VAT returns";*** *Italian Revenue Agency, Reply to Ruling No. 115 of 17 April 2025, L. Tortelli, ilTRIBUTO.it, Online, No. 119/2025, pp. 35–41*.
12. ***"'All night long': music playback during restaurant activities—VAT accessory nature cannot be based solely on occasionality";*** *Italian Supreme Court, Order No. 24964 of 10 September 2025, L. Tortelli, ilTRIBUTO.it, Online, No. 123/2025, pp. 54–60*.
13. ***"'And yet it moves!' Intra-Community supplies require assessment of all evidence provided";*** Court of Justice of the EU, Case C-639/2024, 13 November 2025, L. Tortelli, ilTRIBUTO.it, Online, No. 124/2025, pp. 41–49.