



Claudia Gregori

SENIOR PARTNER

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LANGUAGES Italian, English
OFFICE Milan, Italy
WEBSITE legance.com

Tax Real Estate Shipping, Aviation and Transportation

Claudia Gregori has an extensive experience in all areas of taxation covering M&A, corporate and structured finance, real estate as well as project finance transactions with a high degree of flexibility. She advises domestic and foreign investment banks and investment funds, as well as companies and institutional investors in respect of the structuring of such transactions.

Also in light of this, she is regularly involved by both Italian and multinational groups in handling complex negotiations with the tax authorities, tax rulings as well as tax audits and appeals before all Italian and EU courts.

Claudia Gregori is a member of Legance's Sustainability Committee.

Claudia Gregori has been awarded with the Client Choice Award for the Corporate Tax category in Italy, in 2021, 2018 and 2015 by Lexology.

Claudia is recommended in Chambers and Partners as follows: *"Her responsiveness and commitment to delivering high-quality work are great", "Claudia Gregori offers deep technical expertise and attention to detail, as well as the ability to clearly explain complex tax issues in a way that align with client business goals", "Claudia Gregori is extremely competent in tax litigation and supporting companies in risk assessment", "She is very competent and knowledgeable. She is very pragmatic and efficient in her communication and can explain complex aspects in a clear way"* (2025), *"Claudia Gregori is efficient, with unquestionable skills", "Claudia is a super reputable professional with a deep understanding of any fiscal matters"*(2024), *"Claudia has a strong commitment to the client", "she is spot-on and very smart"* (2023), *"she is a top adviser - quick, strong and very good with clients"* (2022), *"she has a very deep knowledge of tax matters and is able to explain complex matters in Italy and at a European level"* (2021), *"an extremely capable tax lawyer"* (2019), *"great capacity for problem solving"* (2018), *"very diligent, accessible. She is really very well prepared with a lot of knowledge of Italian tax and is very strong in negotiation"* (2017), *"exceptional on the tax issues related to banking"* (2015), *"clear, confident and not afraid to give her views on the issues concerned"* (2014), for her *"rare business acumen and proactivity"* (2013), *"strong focus and dedication in both tax and shipping works"* (2012), *"always able to identify the relevant points and find a solution which accommodates business goals"* (2011).

Claudia Gregori is also mentioned in the Hall of Fame of The Legal 500, testimonials say: *"Claudia Gregori demonstrates an unparalleled depth of knowledge of tax law. Her ability to navigate complex legal issues with ease, and provide clear, actionable advice, is invaluable."*

Claudia's strategic thinking and meticulous attention to detail ensures that all aspects of cases are handled with the utmost professionalism" (2025), "Claudia Gregori – really the best. She will do what is required to help a client." (2024), "Claudia Gregori [...] combine in-depth knowledge of the subject with the ability to synthesise issues effectively" (2022), "Claudia Gregori has great knowledge of tax law, including deep knowledge of the renewable energy sector and the related tax legislation that has formed over time"(2021), "Claudia Gregori is on top of it all and knows how to act. She ensures that everything is being taken care of– she is top of the bill when it comes to Italian tax law"(2020).

Professional Experience

SENIOR PARTNER | FROM 2025

Legance – Avvocati Associati, Milan, Italy

PARTNER | 2007 – 2025

Legance – Avvocati Associati, Milan, Italy

PARTNER | 2007

Gianni, Origoni, Grippo & Partners, Rome, Italy

SECONDMENT | 2002

Linklaters, London, United Kingdom

SENIOR ASSOCIATE | 2000 – 2006

Gianni, Origoni, Grippo & Partners, Rome/Milan, Italy

ASSOCIATE | 1997 – 1999

Gianni, Origoni, Grippo & Partners, Rome, Italy

INTERN | 1997

Deloitte, London, United Kingdom

Education

2015

Admitted to practice before the Supreme Court of Cassation

2015

Member of the Milan Bar, Italy

1999

Admitted to the Bar. Member of the Rome Bar, Italy

1996 – 1998

Assistant, Tax Law, Università "LUISS - Guido Carli", Rome, Italy. Participation to a European University Committee dealing with issues of EU law and EU tax harmonisation

1997

LL.M., Domestic and International Tax Law, Università "LUISS - Guido Carli", Rome, Italy

1996

Law Degree, *maxima cum laude*, Università "LUISS - Guido Carli", Rome, Italy

1993

Erasmus Programme, Essex University of Colchester, United Kingdom

Publications

She is the author of several articles published in Italian and International tax reviews and she is a frequent speaker in tax seminars and conferences. Among the other publications:

- *"La riforma fiscale 2024. Riflessioni sui temi principali"* with A. Silvestri, Lefebvre Giuffrè, 2025;
- *"La rivalutazione prevista dal D.L. n. 104/2020: profili di diritto tributario e di diritto penale"*, Il Societario, Giuffrè, 2021.



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 SITO legance.it

Tax Real Estate Navigazione e Trasporti

Claudia Gregori ha una significativa esperienza in tutte le aree del diritto tributario, con particolare riguardo alle operazioni di M&A, *corporate* e *structured finance*, *real estate* e *project finance* con un elevato grado di flessibilità. Presta consulenza a banche d'investimento e fondi d'investimento nazionali e internazionali, nonché a società e investitori istituzionali per la strutturazione di tali operazioni.

Anche in considerazione di questi aspetti, è regolarmente coinvolta da gruppi italiani e multinazionali nella gestione di complesse trattative con le autorità fiscali, *tax ruling*, nonché di verifiche fiscali e ricorsi davanti a tutti i tribunali italiani e comunitari.

Claudia Gregori è membro del Comitato Sostenibilità di Legance.

Claudia è stata insignita da Lexology con il Client Choice Award per la categoria Corporate Tax in Italia nel 2021, 2018 e nel 2015.

Claudia è citata in Chambers and Partners come segue: *"Her responsiveness and commitment to delivering high-quality work are great"*, *"Claudia Gregori offers deep technical expertise and attention to detail, as well as the ability to clearly explain complex tax issues in a way that align with client business goals"*, *"Claudia Gregori is extremely competent in tax litigation and supporting companies in risk assessment"*, *"She is very competent and knowledgeable. She is very pragmatic and efficient in her communication and can explain complex aspects in a clear way"* (2025), *"Claudia Gregori is efficient, with unquestionable skills"*, *"Claudia is a super reputable professional with a deep understanding of any fiscal matters"* (2024), *"Claudia has a strong commitment to the client"*, *"she is spot-on and very smart"* (2023), *"she is a top adviser - quick, strong and very good with clients"* (2022), *"she has a very deep knowledge of tax matters and is able to explain complex matters in Italy and at a European level"* (2021), *"an extremely capable tax lawyer"* (2019), *"great capacity for problem solving"* (2018), *"very diligent, accessible. She is really very well prepared with a lot of knowledge of Italian tax and is very strong in negotiations"* (2017), *"exceptional on the tax issues related to banking"* (2015), *"clear, confident and not afraid to give her views on the issues concerned"* (2014), *"rare business acumen and proactivity"* (2013), *"strong focus and dedication in both tax and shipping works"* (2012), *"always able to identify the relevant points and find a solution which accommodates business goals"* (2011).

Claudia Gregori è inoltre menzionata nella Hall of Fame di The Legal 500, come segue: *"Claudia Gregori demonstrates an unparalleled depth of knowledge of tax law. Her ability to navigate complex legal issues with ease, and provide clear, actionable advice, is invaluable."*

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Esperienze professionali

SENIOR PARTNER | DA 2025

Legance – Avvocati Associati, Milano

PARTNER | 2007 – 2025

Legance – Avvocati Associati, Milano

PARTNER | 2007

Gianni, Origoni, Grippo & Partners, Roma

SECONDMENT | 2002

Linklaters, Londra, Regno Unito

SENIOR ASSOCIATE | 2000 – 2006

Gianni, Origoni, Grippo & Partners, Roma/Milano

ASSOCIATE | 1997 – 1999

Gianni, Origoni, Grippo & Partners, Roma

STAGISTA | 1997

Deloitte, Londra, Regno Unito

Formazione

2015

Abilitazione al patrocinio dinanzi alla Corte di Cassazione

2015

Iscritta all'Albo degli Avvocati di Milano

1999

Abilitazione alla professione forense. Iscritta all'Albo degli Avvocati di Roma

1996 – 1998

Assistente, Diritto Tributario, Università "LUISS - Guido Carli", Roma. Partecipazione alla European University Committee, che si interessava di problematiche relative al diritto comunitario ed all'armonizzazione fiscale europea

1997

LL.M., Diritto fiscale italiano e internazionale, Università "LUISS - Guido Carli", Roma

1996

Laurea in Giurisprudenza, *maxima cum laude*, Università "LUISS - Guido Carli", Roma

1993

Programma Erasmus, Essex University of Colchester, Colchester, United Kingdom

Pubblicazioni

Claudia Gregori è autrice di numerosi articoli pubblicati su riviste italiane e straniere in materia di diritto fiscale. È spesso relatrice in seminari e convegni in materia di diritto fiscale. Tra le pubblicazioni:

- *"La riforma fiscale 2024. Riflessioni sui temi principali"* con A. Silvestri, Lefebvre Giuffrè, 2025;

- *“La rivalutazione prevista dal D.L. n. 104/2020: profili di diritto tributario e di diritto penale”*, Il Societario, Giuffrè, 2021.