

Maria Letizia Mariella

SENIOR ASSOCIATE

E-MAIL	mlmariella@legance.it
TELEPHONE	+39 02 89 63 071
LANGUAGES	Italian, English
OFFICE	Milan, Italy
WEBSITE	legance.com

○ Tax

Maria Letizia Mariella focuses on Tax Law with specific reference to litigation-related matters across the spectrum. In particular, Maria Letizia has several years of experience in assisting both companies and individuals on tax audits carried out by Italian Tax Authorities, tax settlement proceedings and litigations before Tax Courts. Furthermore, she has experience in advisory activity on tax matters for both companies and holding entities more broadly.

Professional Experience

SENIOR ASSOCIATE | FROM 2023
Legance – Avvocati Associati, Milan, Italy
ASSOCIATE | 2020 – 2023
BonelliErede, Milan, Italy
ASSOCIATE | 2016 – 2020
Chiomenti, Milan, Italy

Education

2022
Admitted to the Bar. Member of the Milan Bar, Italy
2015
Law Degree, Università "LUISS - Guido Carli", Rome, Italy

Publications

Maria Letizia is co-author of the following articles and publications:

- "*Il diritto di difesa e la ragionevole durata del processo*"; (with M. Fanni) in "La riforma fiscale 2024. Riflessioni sui temi principali", Lefebvre Giuffrè, 2025;

- "*Re-investimento e deducibilità degli interessi passivi nelle operazioni di LBO: nuovi spunti dalla Corte di Cassazione*" (with S. B. Dormal and P. Ronca), sentenza n.6623, 2022;
- "*Re-investimento e deducibilità degli interessi passivi nelle operazioni di LBO*" (with S. B. Dormal and P. Ronca), Il Fisco n. 26, 2021.