



Luigi Quaratino

COUNSEL

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○ Tax

Luigi Quaratino has a wide experience both in domestic and international taxation, with particular focus on assisting clients in the context of the Cooperative Compliance regime, financial transactions and tax litigation.

Luigi has gained significant experience in assisting clients in relation to the preparation and management of the Tax Control Framework and in dealing with the Italian Revenue Agency in the context of the Cooperative Compliance regime.

Luigi regularly advises banks, investment funds, large corporations and institutional investors on all tax aspects of bond issues, structured finance transactions and securitisation transactions involving securities and real estate. Luigi also assists both borrowers and lenders in complex domestic and international financing transactions, including project financing transactions.

Luigi also assists major industrial companies, banks and private equity funds in tax proceedings before the Tax Courts and in administrative proceedings with the tax authorities (tax audits, tax settlement agreements proceedings and submission of tax rulings).

Professional Experience

COUNSEL | FROM 2023

Legance – Avvocati Associati, Rome, Italy

MANAGING ASSOCIATE | 2019 – 2023

BonelliErede, Rome, Italy

ASSOCIATE | 2014 – 2018

Hogan Lovells, Rome, Italy

Education

2015

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

2011

Law Degree, Università "LUISS – Guido Carli", Rome, Italy

Academic Experience

Publications

From 2020

Teaching Assistant in International and European Taxation, Università "LUISS - Guido Carli", Rome, Italy

Luigi is author and co-author of the following articles and publications:

- *"Novità in materia di adempimento collaborativo"* in *"La Riforma Fiscale 2024. Riflessioni sui temi principali"*, Lefebvre Giuffrè, 2025;
- *"Le imprese alla prova del nuovo Tax Control Framework"*, Il fisco 2025;
- *"Principali aspetti fiscali delle diverse fonti di finanziamento dell'impresa"*, with P. Ronca, p. 303, Manuale società commerciali, 2025;
- *"La certificazione del Tax Control Framework: dubbi interpretativi e possibili soluzioni"*, Il Fisco, 2025;
- *"Potential Tax Discrimination against Italian-Sourced Dividends and Capital Gains Received by Foreign Investment Funds Not Compliant with EU Regulatory Framework"*, (Vol. 64) no. 11, European Taxation, 2024;
- *"Adempimento collaborativo: il decreto correttivo ne rafforza l'appeal"*, Diritto bancario, 2024;
- *"Italy's Cooperative Compliance Regime Broadened in Scope Under 2023 Tax Reform Law"*, (Vol. 63) no. 11, European Taxation, 2023;
- *"La Cooperative Compliance nella Delega Fiscale"*, Diritto Bancario, 2023;
- *"La nozione di controllo negli istituti tributari della liquidazione IVA di gruppo, cessione di eccedenze IRES, consolidato fiscale nazionale e gruppo IVA"* in *"Il controllo delle imprese nella legislazione italiana"*, Pacini Giuridica, 2023;
- *"Manuale Società Commerciali"*, with M. Bonelli, Il Sole 24 Ore, 2023;
- *"Interruzione "straordinaria" dell'attività commerciale e regime PEX: cui prodest?"*, Il Fisco no. 27, 2020;
- *"Withholding tax in the era of BEPS, CIVs and the digital economy"*, IFA Korea Congress – Italian Branch Report, 2018;
- *"Patent Box e operazioni straordinarie"*, DirittoBancario.it, 2016;
- *"Patent Box: i chiarimenti dell'Agenzia delle Entrate in tema di sfruttamento diretto del diritto di proprietà individuale"*, DirittoBancario.it, 2016;
- *"New Provisions regarding the taxation of the digital economy"*, European Taxation (Vol. 5) no. 54, 2014;
- *"Tobin tax all'Europa: il counterparty principle confligge con il diritto comunitario?"*, DirittoBancario.it, 2013;
- *"Non basta rientrare nel limite di potenza. I bonus per avere il 36-50%"*, Il Sole 24 Ore, 2013;
- *"Esenti gli importi versati ai privati. Le regole in dichiarazione"*, Il Sole 24 Ore, 2013;
- *"Fv, le novità sulla deducibilità dei canoni di leasing"*, Staffetta Quotidiana, 2013;
- *"Fv e IMU, quando scatta la sospensione"*, Staffetta Quotidiana, 2013;
- *"Nella Pex i preliminari per realizzare l'impianto"*, Il Sole 24 Ore, 2013;
- *"Ok anche alla garanzia. Nessuna interruzione per il cosiddetto holding period"*, Il Sole 24 Ore, 2013;
- *"Le agevolazioni fiscali per le start-up nel settore energetico"*, Staffetta Quotidiana, 2013.