



# Stefano Pesiri

## ASSOCIATE

E-MAIL [spesiri@legance.it](mailto:spesiri@legance.it)  
TELEPHONE +39 02 89 63 071  
LANGUAGES Italian, English and Spanish  
OFFICE Milan, Italy  
WEBSITE [legance.com](http://legance.com)

○ Tax

Stefano Pesiri focuses on Tax Law, with regard to direct and indirect taxation of companies and groups. He is, also, involved in the analysis of issues in the area of international and financial taxation.

### *Professional Experience*

#### **ASSOCIATE | FROM 2024**

Legance – Avvocati Associati, Milan, Italy

#### **TRAINEE | 2023 – 2024**

Gattai, Minoli, Partners, Milan, Italy

#### **TRAINEE | 2022 – 2023**

Norton Rose Fulbright, Milan, Italy

### *Education*

#### **2025**

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

#### **2021-2022**

LL.M in International and European Business Law, cum laude, KU Leuven, Leuven, Belgium

#### **2017 – 2022**

Law Degree, *summa cum laude*, Università "LUISS – Guido Carli", Rome, Italy

### *Publications*

- "*Esterovestizione: tra individuazione della residenza fiscale e giurisprudenza sulla natura della fattispecie*", in *Il Fisco*, vol. 11/2024, pp. 1047-1054.
- "*General Remarks on the Tax Treatment of Dividends and Capital Gains under the GloBE Rules and Italian Law*", in *IBFD, European Taxation Journal*, vol. 64, no. 2/3, 2024.

- "*Brevi riflessioni sulla nuova disciplina CFC e sull'interazione con le GloBE Rules*", in *Diritto e Pratica Tributaria Internazionale*, no. 3/2023, pp. 858-871.
- "*Pillar Two e GloBE Rules: analisi della Subject to Tax Rule (STTR)*", in *Bollettino Tributario d'informazioni*, no. 22/2023, pp. 1624-1630.
- "*Pillar Two e global minimum tax: considerazioni sulla compatibilità della riforma OCSE con il diritto dell'Unione Europea*", in *Diritto e Pratica Tributaria Internazionale*, no. 2/2023, pp. 519-543.
- "*Pillar Two: Status Quo, Subject-to-Tax Rule and the Impact on Third-Party Investment in MNEs*", in *IBFD, European Taxation Journal*, vol. 63, no. 11, pp. 469-474.