

Stefano Pesiri

ASSOCIATE

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** | 2024
Legance – Avvocati Associati, Milan, Italy
- Trainee** | 2023 – 2024
Gattai, Minoli, Partners, Milan, Italy
- Trainee** | 2022 – 2023
Norton Rose Fulbright, Milan, Italy

EDUCATION

- 2022**
LL.M in International and European Business Law, *cum laude*, KU Leuven, Leuven, Belgium
- 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.



INFO

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Italian
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PRACTICE AREAS



Tax Law