



Marco Graziani

PARTNER

E-MAIL	mgraziani@legance.it
TELEPHONE	+39 06 93 18 271 (Rome) +39 02 89 63 071 (Milan)
LANGUAGES	Italian, English, French and Spanish
OFFICE	Rome and Milan, Italy
WEBSITE	legance.com

○ Tax

Marco Graziani has extensive experience in all areas of tax law. He is actively involved in the structuring of sophisticated M&A, private equity, financing, restructuring and real estate deals, as well as in the designing of complex financial instruments and in the establishment of European and Italian fund structures. Mentioned by several legal directories, Marco Graziani has also developed practical skills for efficiently assisting MNEs in managing relationships with the tax authorities, from drafting and negotiating rulings and APAs, to representing clients in tax investigations, settlements and appeals.

He teaches real estate taxation at LUISS Business School in Rome. He is a member of IFA (International Fiscal Association) and of IBA (International Bar Association), as well as of the Legal&Tax Committee of AIFI (the Italian Association of Private Equity and Venture Capital firms).

He is regularly mentioned as a leading Italian tax expert in Chambers and Partners, as follows: *"Marco is a fantastic lawyer, able to address many various situations. He has vast knowledge, making him a go-to adviser for international clients"*, *"Marco is an excellent lawyer with a very good business mindset"*, *"Marco Graziani offers a consistently client-focused approach to everything he does"* (2026), *"Marco is extremely good technically and has excellent articulation of the problems"* (2024), *"Marco is technically prepared and strong"*, *"I love working with Marco, he is a good tax lawyer"* (2023), *"his knowledge of the Italian tax rules in an international context and the width of his understanding of various sectors and their challenges is invaluable"* (2022), *"praised for his wide range of skills and expertise"* and *"he is extremely responsive, diligent and straight to the point"* (2021), *"very flexible, and very good on structuring and VAT issues"* (2020), *"very accessible, pragmatic, solution-oriented and precise in his advice"* (2019), *"he is very well prepared"* (2018), *"an excellent adviser with deep relevant experience, pragmatism"* and an *"excellent approach on cross-border issues"* (2017), *"he is recommended by clients for his solutions-orientated approach"* (2016), *"he is a reliable person at ease with the authorities and with his excellent technical background he creates a great commercial rapport with the client"* (2015), *"flexible and adaptable"* (2014), *"he understands the financial as well as the fiscal implications of a query according to clients"* (2013), *"he's a great negotiator: he delivers 100% each time"* (2012), *"a reliable choice for any complex transactional tax issue"* (2011).

The Legal 500 mentions Marco Graziani in the Hall of Fame for Tax Law quoting testimonials *"Marco Graziani is a very hard-working and knowledgeable partner, who draws on many years of experience in private practice and working with the Italian tax authorities."*

He provides commercial and pragmatic advice and has excellent availability”(2024), “Marco Graziani is a leading tax lawyer in the Italian market, and is able to draw on a lot of experience across a wide range of matters. He is a very valuable resource to clients, and is always able and willing to offer a lot of commercial and technical insight.”, “Marco Graziani has deep and detailed knowledge of Italian tax law”, “Marco Graziani always looks for a solution that is not only clear from a legal perspective, but which can also be implemented. This entrepreneurial spirit stands out”(2023), “Marco Graziani is an exceptional tax partner who understands all aspects of a transaction, but is also very familiar with tax issues in other jurisdictions”, “Marco Graziani is an excellent, trusted tax practitioner, who will never hesitate to jump into the most complex (or basic) issues to help you”(2021), “Marco Graziani is really valued for his technical knowledge, and his ability to analyse and find out exactly how best to answer his client’s needs. Marco pays lots of attention to details and clients like that. They are quite amazed by his competence and ability to find a solution to complex issues. His advice gives clients lots of comfort in this moving environment”(2020).

Professional Experience

PARTNER | FROM 2008

Legance – Avvocati Associati, Rome and Milan, Italy

LECTURER | 2012 – 2020

“Real Estate Taxation”, Master in Corporate Finance & Banking, LUISS Business School, Rome, Italy

SENIOR ASSOCIATE | 2005 – 2007

Chiomenti Studio Legale, Rome and Milan, Italy

SENIOR ASSOCIATE | 1998 – 2005

Di Tanno e Associati, Rome, Italy

OFFICER | 1997 – 1998

Italian Tax Police (*Guardia di Finanza*)

Education

2013

Admitted to practice before the Supreme Court and the Highest Jurisdictions and EU Courts

2002

LL.M., Tax Law, University of London, London, United Kingdom

2000

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

1997

Academy of the Italian Tax Police (*Guardia di Finanza*), Rome, Italy

1997

Law Degree, *maxima cum laude*, Università “LUISS – Guido Carli”, Rome, Italy

1992

Erasmus Programme, Certificate of foreign legal studies, Faculté de Droit, Université de Strasbourg, Strasbourg, France

Publications

Marco Graziani has been invited as an expert and teacher in post-graduate master courses and in many seminars, including workshops in International tax law organised by the Italian revenue authorities.

He is the author of articles published in Italian and international legal reviews; among others, the chapters “Italy” in “*Fintech*”, Lexology – Panoramic, 2024 and Lexology - Getting The Deal Through, 2023, “Italy” in Getting The Deal Through – Risk and Compliance, 2017 and the chapter “*Fundraising - Italy*” in The Private Equity Review, editions from 2019 to 2023 as well as the

chapter *Italy* in International Comparative Legal Guide to: Alternative Investment Funds 2019.

He is a frequent speaker and panelist in international conferences. Among others, he has chaired a session on *The Impact of International Accounting Standards in Tax Reporting* at the joint ABA/IBA (American Bar Association / International Bar Association) 6th U.S. European Tax Planning Strategies Conference held in Rome on March 2006 and has been a panelist on *The Tax Implications of Hedge Fund Investments* at the International Annual Conference of the IBA (Chicago, September 2006) and a speaker in the workshop on *European Continental Fund Structures* at the 9th IBA Annual International Conference on Private Investment Funds (London, March 2008).