

Legance

Valerio Forestieri

SENIOR ASSOCIATE

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○ Tax

Valerio has significant experience in several areas of tax law. He primarily focuses on the taxation of investment funds and advises fund managers on the tax aspects of *fundraising* and collocation of the fund units, as well as on determining the tax regime of the proceeds distributed to the investors. He also provides assistance in structuring and analysing the tax aspects of extraordinary transactions in the M&A and *private equity* sectors, as well as in structuring management incentive plans and carried interest rights of funds managers. His other areas of expertise include financial taxation and taxation of financial instruments, real estate taxation and tax regime of real estate investment funds, as well as international taxation.

He is the author of several publications in specialist journals and lectures on postgraduate master's courses in tax law.

Professional Experience

SENIOR ASSOCIATE | FROM 2026

Legance – Avvocati Associati, Rome, Italy

ASSOCIATE | 2019 – 2026

Studio Legale Di Tanno Associati, Rome, Italy

Education

2021

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

2019

Law Degree, *summa cum laude* and special distinction, Università “LUISS – Guido Carli”, Rome, Italy

2018

Erasmus Programme, Københavns Universitet, Copenhagen, Denmark

Pubblicazioni

Valerio Forestieri is author and co-author of several articles and book chapters published in leading legal and tax reviews, including:

- *La nuova disciplina fiscale della scissione mediante scorporo*, in *Diritto Bancario*, March 9, 2026;
- *Da holding immobiliari a società semplice: imposta 8% nel 2026*, in *We Wealth*, February 23, 2026 (with C. A. Curti);
- *Bonus e stock option: chi paga davvero l'addizionale Irpef del 10%*, in *We Wealth*, October 14, 2025 (with C. A. Curti);
- *Esenzione da ritenuta su finanziamenti "indiretti" e criterio del beneficiario effettivo*, in *Diritto Bancario*, February 28, 2025 (with S. Tronci);
- *Holding immobiliari, tornano gli incentivi fiscali per una serie di operazioni*, in *Citywire*, January 10, 2025 (with C. A. Curti);
- *Case Study: strumenti di investimento "convertendi" in start-up e PMI* (with S. Cacace e C. A. Curti), in *Gli incentivi fiscali al Private Capital*, edited by F. Brunelli, Second Edition, Giuffrè, 2024;
- *Pillar 2: meccanismo applicativo e "rule of order"*, in *Diritto Bancario*, May 5, 2023 (with F. Brunelli e S. Tronci);
- *Il regime fiscale degli strumenti di investimento "Convertendi" in Startup e PMI*, in *Diritto Bancario*, April 26, 2023 (with F. Brunelli, S. Cacace, C. A. Curti);
- *Il requisito del controllo nel transfer pricing. Interpretazione, evoluzione normativa e profili problematici* (with S. Cacace e S. Tronci), in *"Il controllo delle imprese nella legislazione italiana"* edited by L. Acciari, F. Salerno, G. Visentini, Pacini Giuridica, 2023
- *New trend of Italian Tax Courts to overrule IRAP taxation of dividends received by banks, insurance companies and financial holdings companies*, in *European Taxation*, IBFD, 2022 (with R. Villa)
- *Illegittimità della tassazione IRAP dei dividendi delle banche e delle holding finanziarie - Recenti orientamenti della giurisprudenza*, in *Diritto Bancario*, May 26, 2022 (with R. Villa)