

Marco Graziani

PARTNER

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LINGUE	Italiano, inglese, francese e spagnolo
UFFICIO	Roma e Milano
SITO	legance.it

○ Tax

Menzionato da numerose *legal directory*, Marco Graziani ha una vasta esperienza in tutte le aree del diritto tributario ed è attivamente coinvolto nella strutturazione di operazioni domestiche ed internazionali nei settori M&A, *private equity*, *restructuring* ed immobiliare, nonché nella creazione di prodotti finanziari innovativi e fondi d'investimento. Marco Graziani fornisce inoltre una qualificata assistenza ai clienti per la gestione dei rapporti con le autorità fiscali, in relazione ad interpelli, accordi preventivi (c.d. APA), verifiche fiscali, accertamenti con adesione e contenziosi. È docente di fiscalità immobiliare in corsi post-laurea presso la LUISS Business School. È membro dell'IFA (International Fiscal Association) e dell'IBA (International Bar Association), nonché della Commissione *Legal & Tax* dell'AIFI (Associazione Italiana *Private Equity* e *Venture Capital*).
Marco Graziani è considerato da Chambers and Partners uno dei professionisti di riferimento per il diritto tributario italiano, menzionato come segue: "*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*" e "*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 menziona Marco Graziani nella *Hall of Fame* per l'area Diritto Tributario citando alcune fonti "*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).

Esperienze professionali

PARTNER | DA 2008
Legance – Avvocati Associati, Roma e Milano
DOCENTE | 2012 – 2020
"Elementi di fiscalità immobiliare", Master in Corporate Finance & Banking, LUISS Business School, Roma
SENIOR ASSOCIATE | 2005 – 2007
Chiomenti Studio Legale, Roma e Milano
SENIOR ASSOCIATE | 1998 – 2005
Di Tanno e Associati, Roma
UFFICIALE | 1997 – 1998
Guardia di Finanza

Formazione

2013
Abilitazione al patrocinio dinanzi alla Corte di Cassazione e alle Giurisdizioni Superiori e delle Corti Europee
2002
LL.M., Tax Law, University of London, London, Gran Bretagna
2000
Abilitazione alla professione forense. Iscritto all'Albo degli Avvocati di Perugia
1997
Accademia della Guardia di Finanza, Roma
1997
Laurea in Giurisprudenza, *maxima cum laude*, Università "LUISS – Guido Carli", Roma

1992
Programma Erasmus, Certificato di studi giuridici stranieri, Faculté de Droit, Université de Strasbourg, Strasburgo, Francia

Pubblicazioni

Marco Graziani è stato invitato in qualità di esperto e di docente in corsi post-laurea ed in molti convegni in materia fiscale, ivi inclusi seminari di diritto tributario internazionale organizzati dall'amministrazione finanziaria italiana.
È autore e co-autore di numerosi articoli pubblicati su riviste specializzate italiane ed internazionali tra cui il capitolo "*Italy*" in "*Fintech*", Lexology – Panoramic, 2024 e Lexology - Getting The Deal Through, 2023, "*Italy*" in Getting The Deal Through – Risk and Compliance, 2017, il capitolo "*Italy*" in *The Private Equity Review*, edizioni dal 2019 al 2023 e il capitolo "*Italy*" in International Comparative Legal Guide to: Alternative Investment Funds 2019.
Spesso è stato relatore in occasione di conferenze internazionali. Tra le altre, ha presieduto la sessione sul tema "*The Impact of International Accounting Standards in Tax Reporting*" nella conferenza congiunta ABA/IBA (American Bar Association / International Bar Association) 6th U.S. European Tax Planning Strategies Conference che si è tenuta a Roma nel marzo 2006, è stato membro del panel di esperti internazionali che hanno animato il seminario in materia di "*Tax Implications of Hedge Fund Investments*" in occasione della Annual Conference of the IBA (Chicago, settembre 2006), nonché relatore nel workshop su "*European Continental Fund Structures*" alla 9th IBA Annual International Conference on Private Investment Funds (Londra, marzo 2008).