



Tax advisory and representation in tax matters

Vittorio Emanuele Falsitta & Partners – Società tra Avvocati S.p.A.

Milan | Rome | Ancona

About us

Lawyers and chartered accountants who, under the guidance of Vittorio Emanuele Falsitta, bring expertise and determination to the work carried out for their clients.

We help clients address complex legal issues that require integrated expertise, creative thinking and the ability to conduct effective and compliant dialogue with institutions and regulatory authorities.

We identify opportunities where only barriers seem to exist.

Tradition and research

The Falsitta name has been part of **Italian tax law** since the first half of the twentieth century. Since then, the Falsitta family has built a relationship with public institutions grounded in high-quality, transparent cooperation and, without exception, **respect for the rules**.

Vittorio Emanuele Falsitta is the founder of the Firm that bears his name in Milan, where, together with other professionals, he renews his family tradition through **constant scholarly research**.

At VEF&P, a **deep commitment to the law** has always been part of our professional culture.

Expertise and services

At its core, the Firm's professional offering covers **every area of domestic and international taxation**: every type of circumstance capable of producing or determining tax consequences.

The complexity of the matters handled over time has also enabled the Firm's professionals to develop rigorous **specialist expertise** in areas adjacent to tax law, particularly **civil and criminal law**.

- Tax advisory and tax compliance
- Corporate and group taxation
- VAT, indirect taxes and local taxes
- International taxation and transfer pricing
- Customs taxation and international trade
- Corporate and contractual taxation
- Taxation of individuals
- Taxation of financial instruments and crypto-assets
- Tax litigation and dispute settlement mechanisms
- Tax offenses and economic crimes

Our team

Thanks to a **highly qualified team of professionals** and staff, we provide clients with **excellent service** and **comprehensive assistance**.

We believe in building valuable collaborations founded on integrity and the **sharing of ambitious goals**.

Partner firm:





*Legal defense is founded on the principles of loyalty and fairness.
It never alters the facts; it never manipulates them.*

Vittorio Emanuele Falsitta

Attorney registered with the Milan Bar; admitted to practice before the Court of Cassation and the Higher Courts; former Full Professor of Tax Law at the European University of Rome, where he was Scientific Director of the Research Center for Ethical Taxation.

He served as a member of the Chamber of Deputies and was rapporteur for the tax reform during the second Berlusconi Government.

Scientific Director of the “Le Chiavi – saperi e soluzioni” series for Tax Law, published by La Tribuna. President of the “Relationship between Technology and Law” Committee of the Lombardy Chamber of Tax Lawyers. Scientific Director of the “Laboratory on the Future” at the EURISPES Foundation.

Studies in Tax Law and Philosophy of Technology

V.E. Falsitta’s broader scholarly work focuses on the relationship between taxation and its social functions in a changing world. Taxable events, tax and the legal order are consistently considered from a perspective in which fundamental points of reference are subject to change, in particular as an effect of the pervasiveness of technological thought.

This multidisciplinary research path enabled him, among other things, to recognize from the outset the economic– and therefore legal–significance that the emerging phenomenon of cryptocurrencies would acquire in society. Applied within VEF&P, this knowledge proved essential in carrying out, together with the Italian Revenue Agency, the first regularization in Italy of cryptocurrency assets.

Selected publications by V.E. Falsitta:

- Codice del nuovo processo tributario. Milan, La Tribuna, 2023
- Tassidermia giuridica e reincarnazione. Riflessioni su Tecnica, ordinamento giuridico, fisco. Milan, Giuffrè Francis Lefebvre, 2021
- Prelievo fiscale e civiltà. Studi per una società di persone più uguali. Milan, Giuffrè Editore, 2018
- I reati tributari. Milan, G. Giappichelli Editore, 2017
- Contributo allo studio della collaborazione volontaria. Milan, Giuffrè Editore, 2015
- Legge Generale Tributaria della Repubblica Federale Tedesca (Abgabenordnung). Italian translation. Milan, Giuffrè Editore, 2011
- Fiscalità etica. Milan, Università Bocconi Editore, 2006



Mario Giannotta

Attorney since 1998, registered with the Milan Bar and admitted since 2010 to practice before the Court of Cassation and the Higher Courts. Founder of Studio Vittorio Emanuele Falsitta & Associati and Partner of VEF&P, he has developed expertise in tax law and criminal tax law and heads the tax litigation practice.

Member and contributor to the journal *Massimario delle Commissioni Tributarie della Lombardia*; President of the Taxpayer Bill of Rights Commission of the Lombardy Chamber of Tax Lawyers; experienced in sports law as a member of the Arbitration Board of Lega Calcio Serie B; author of numerous contributions on current professional matters.



Renato Bricchetti

Former President of the First, Fourth and Sixth Criminal Divisions of the Court of Cassation; member and President of its Joint Criminal Divisions; Head of the Legislative Office of the Ministry of Justice; coordinating President of the Criminal Divisions and Deputy President of the Milan Court of Appeal; President of the ministerial commission for the reform of bankruptcy offenses, as well as member of ministerial commissions and working groups on drafting techniques, criminal appeals, financial markets legislation and simplification of legislative production. Author of publications on bankruptcy and insolvency criminal law, corporate, tax and banking criminal law, corporate administrative liability for offenses, and criminal procedure. At VEF&P, he serves as Of Counsel.



Isabella Bricchetti

Specialized in tax law and criminal tax law, she mainly handles tax advisory and litigation, corporate compliance and organizational, management and control models under Legislative Decree 231/2001.

She is the author of numerous publications in tax law and criminal law for the legal journals of Gruppo Sole 24 Ore (*Guida al Diritto*) and Gruppo Giuffrè Francis Lefebvre S.p.A.



Matteo Faggioli

Attorney, registered with the Milan Bar and admitted since 2021 to practice before the Court of Cassation and the Higher Courts, he is a Partner of VEF&P. He specializes in tax law and criminal tax law. His practice covers tax litigation, criminal tax law, international taxation and private clients.

He is the author of numerous publications in tax law and criminal law.



Andrea Ferrari

Attorney of the Milan Bar, his practice focuses primarily on criminal law and criminal tax law, both in and out of court. He provides advisory and legal assistance in all areas of business criminal law, as well as on compliance under Legislative Decree 231/2001, prevention of criminal risk in extraordinary transactions, and assistance to board members, boards of statutory auditors and supervisory bodies.

He contributes to specialist legal journals and has spoken at dedicated conferences.



Dario Gallo

Chartered Accountant and Statutory Auditor registered with the Milan register. Specialized in international taxation, wealth planning and business valuation. He advises private individuals, entrepreneurial families and international investors on the tax structuring of complex wealth, trusts, generational transfers and cross-border transactions. He assists individuals transferring tax residence to Italy in accessing preferential tax regimes, with particular focus on English-speaking clients. He also supports extraordinary transactions through expert appraisals and business valuations.

Member of the Wealth Planning and International Taxation committees of the Milan Association of Chartered Accountants.



Giuseppe Gallo

Chartered Accountant registered with the Milan register, with over twenty years' experience in accounting, tax and corporate advisory.

His practice focuses on corporate bookkeeping, preparation and analysis of annual and consolidated financial statements, financial accounting for holding structures and corporate advisory.

He gained his experience working with leading professional firms, developing solid expertise in supporting companies of different sizes and organizational complexity.



Alessandro Massa

Attorney registered with the Piacenza Bar. He obtained his law degree from Università Cattolica del Sacro Cuore in Milan and later completed the School of Specialization for Legal Professions at the University of Parma. In addition to tax litigation, he has expertise in civil and administrative law. In particular, he handles succession law, real estate, private and public procurement, and healthcare matters, often involving interdisciplinary issues.

He is the author of scholarly articles and lectures in specialist training courses.



Giulia Mosconi

Graduated in Law from the University of Bologna, she began her professional activity in 2004, developing twenty years' experience in business law advisory. Her practice focuses on national and international commercial law, agency and distribution relationships, industrial law and civil litigation.

She provides legal assistance and advice, both in and out of court, to Italian and foreign companies operating in the design sector.



Silvia Palermo

Attorney admitted to the Milan Bar, she specializes in Tax Law. Her practice focuses on tax litigation, VAT and domestic tax advisory. She holds a PhD in "Business and Law" from the University of Brescia, as well as a postgraduate diploma from the School of Specialization for the Legal Professions at Università Cattolica del Sacro Cuore in Milan and a specialized Master's degree in corporate income taxation from the IPSOA School of Professional Training in Milan.

She previously served as an officer at the Italian Revenue Agency's Lombardy Regional Directorate.



Serena Peruzzi

Attorney registered with the Milan Bar, she handles out-of-court tax advisory and tax litigation, with particular focus on direct and indirect taxes, local taxes and the taxation of individuals and legal entities. She graduated in Law from the University of Milan and completed the Second-Level University Master's in Tax Law "Luigi Einaudi" at Sapienza University of Rome.

She worked as a case-law editor within the MEF database of lower-court decisions under the PRO.DI.GI.T. Project (PON Governance - EU), dedicated to innovation in tax justice through artificial intelligence.



Marianna Vacca

Attorney, registered with the Cagliari Bar, she specializes in tax law and criminal tax law. Her practice covers tax litigation, international taxation and private clients.

She completed specialist Master's programs in tax law and international tax law, both at the IPSOA School in Milan.



Michele Andreano

Michele Andreano, born in Foggia in 1966, has practiced law since 1993 and is a member of the Rome Bar, with authorization to practice before the Court of Cassation. He graduated from Alma Mater Studiorum – University of Bologna with a thesis in bankruptcy law (“The Bankruptcy of the Undisclosed Partner,” supervisor Prof. G. Poggeschi) and subsequently pursued further studies in economic and business criminal law. Early in his career, he served as an adjunct lecturer at the Faculty of Law in Macerata and the Faculty of Economics and Commerce in Ancona. Since 2026, he has taught the “Corporate Offenses” module in a postgraduate program at Università Cusano in Rome.

He founded Andreano Studio Legale, a law firm organized as a professional corporation with departments in criminal law, economic and business crime, corporate, tax and civil law, and offices in Rome, Milan, Naples and Ancona. Through an extensive international network of correspondent lawyers, the firm assists Italian companies abroad and foreign companies in Italy, including diplomatic missions in Rome.

His practice focuses on the civil and criminal aspects of anti-mafia preventive measures. He advises on holding companies, funds, trusts, organizational models and compliance, and represents clients in proceedings involving tax fraud, money laundering, bankruptcy, organized crime, corruption and related economic offenses. He serves on the Board of ASLA Milan and the Eurispes Scientific Committee in Rome.

Collaborating Professionals



Giovanni Ballone Burini

Admitted to practice before the Court of Cassation and registered with the Ancona Bar since 1992. After graduating in Law from the University of Macerata, he earned a diploma in European Community law at King’s College London and an LL.M. in International and European Business Law at Queen Mary and Westfield College, London. In 2005, he completed a PhD at the University of Perugia with a dissertation on the internationalization of antitrust law. He has taught at the University of Macerata and Marche Polytechnic University in Ancona. He collaborates with Andreano Studio Legale in Rome, where he heads the international law department, assisting clients with access to foreign markets, international commercial agreements and cross-border transactions, as well as advising on industrial law. He has represented the firm’s clients in proceedings in the EU and the United States.



Angelo Caliendo

Admitted to the Nola Bar, he advises and represents clients, chiefly in administrative law. He founded Studio Legale Caliendo in 2009 and has worked with Professor Tedeschini's firm since 2019, assisting public authorities, companies and commissioner-led administrations. Since 2015, he has served on the Eurispes Foundation's Board and headed its Legal Office. For over fifteen years he has contributed to Rapporto Italia and the Agromafie reports and edited *Fermare le mafie con i soldi delle mafie* (Rubbettino, 2022). He gained data-protection experience at the Italian Data Protection Authority and as Data Protection Officer of the National Youth Agency. He lectures on postgraduate programs and regularly speaks at conferences.



Mattia Capogrossi

Admitted to the Rome Bar, he has practiced since 2016. He graduated with highest honors from Roma Tre University with a dissertation on bankruptcy offenses and publishes in *Cassazione Penale* (Giuffrè Francis Lefebvre). In 2017, he completed an advanced course on tax offenses and unlawful financial flows organized by Roma Tre, PwC and Ericsson. He represents individuals and businesses in matters involving offenses against public administration; tax, bankruptcy, corporate, banking and insurance offenses; criminal law relating to indirect taxation; property crimes; and corporate liability under Legislative Decree 231/2001. He also advises on organizational models, codes of ethics, risk assessments and internal audits, and has served as counsel to banks, insurers, state-controlled companies and embassies.



Filippo Amedeo de Giacomo

Admitted to the Isernia Bar, he has practiced since 2013. He pursued advanced studies at the University of the Basque Country (UPV/EHU) in San Sebastián. He attended the Vittorio Emanuele Orlando Bar School and, in 2019, completed a specialist course in employment, trade union and social security law at the eCampus University Study Center. His employment practice covers individual and collective agreements, individual and collective dismissals, disciplinary proceedings, corporate crises, workplace accidents, transfers and workplace bullying, as well as employment, trade union and social security disputes, including arbitration. In civil law, he advises on contracts, property and personal rights, succession, civil liability and damages. He also provides GDPR advice, acts as Data Protection Officer for companies and assists public and private bodies with data management and protection.



Giovanni Dolcini

Admitted to practice before the Court of Cassation, he focuses primarily on criminal law, including offenses against the person and economic crime. He has gained experience in proceedings involving complex investigations, including tax and corporate offenses and white-collar crime. After graduating from the University of Bologna in 2010, he continued his studies at the School of Specialization in Public Administration Studies. Since 2013, his practice has concentrated on substantive and procedural criminal law, with particular emphasis on corporate liability under Legislative Decree 231/2001, tax and financial offenses, and assistance in precautionary and preventive-measures proceedings under the Anti-Mafia Code. He also handles cases with cross-border aspects, particularly excise duties and the movement of energy products.



Giorgia Federico

She graduated in Law with highest honors from the University of Milan, with a dissertation on the criminal liability of healthcare professionals and medical negligence. Admitted to the Milan Bar since 2024, she practices criminal law, with experience in corporate crime and corporate, financial, bankruptcy, tax and environmental offenses, occupational health and safety, as well as offenses against property and the person. She assists in criminal proceedings at every stage, from preliminary investigations through enforcement of sentences, and also drafts procedural documents and appears in court. She has developed specific expertise in corporate administrative liability under Legislative Decree 231/2001, including work on organizational, management and control models and support for supervisory bodies.



Francesca Felugo

She works with Alessandra Silvestri. She graduated in Law with highest honors from the University of Milan, with a dissertation in penitentiary law. She completed her traineeship at a Milan criminal law firm, qualified to appear as substitute counsel and completed the two-year course in criminal defense technique and professional ethics leading to eligibility for court-appointed defense, passing the final examination.

In May 2024, she was admitted to practice by the Milan Court of Appeal. Her practice covers criminal advice and defense at every stage of proceedings, from preliminary investigations through enforcement of sentences.



Fabio Freddi

Registered with the Ancona Bar since 2004 and admitted to practice before the Court of Cassation and Higher Courts since 2017, he provides contentious and non-contentious advice and representation, primarily in civil, corporate and corporate criminal law. Since 2006, he has been a partner and director of Andreano Studio Legale and has developed extensive experience advising companies in the construction and logistics sectors, with particular focus on contracts and civil and corporate litigation. He has assisted foreign diplomatic missions in Italy, both in and out of court. He has longstanding experience in corporate offenses, particularly bankruptcy offenses and offenses under Legislative Decree 74/2000.



Nicola Pellegrino

A criminal defense lawyer since 2006, he is admitted to practice before the Court of Cassation and Higher Courts. He graduated in Law from the University of Naples Federico II and completed postgraduate specialization at the School for Legal Professions; he has also undertaken academic and university research activities in criminal law. He advises and represents clients in criminal proceedings, with particular experience in corporate crime, offenses against public administration, corporate and tax offenses, medical liability, and environmental and building offenses. He has developed specific expertise in corporate administrative liability under Legislative Decree 231/2001, including as a member of supervisory bodies and in drafting the related organizational models.

Collaborating Professionals



Alessandra Silvestri

Admitted to practice before the Court of Cassation since 2009 and registered with the Milan Bar since 1997, she specializes in criminal law and has represented clients in complex proceedings, including cases involving homicide, criminal association, fraud and drug offenses. She has advised listed infrastructure and communications companies on environmental criminal law. Her practice includes business, corporate, tax and bankruptcy criminal law. She formerly served as an Honorary Deputy Public Prosecutor, acting as public prosecutor at hearings and developing particular expertise in medical negligence, environmental offenses and workplace accidents. She co-founded Associazione Perseo, a support center for male victims of violence, in 2019 and works with Change The Game, providing legal assistance to minors and athletes who have experienced violence and abuse in sport.



Jessica Stella

Admitted to the Naples Bar in July 2026, after qualifying to practice in June 2026. She graduated in Law (LMG-01) from the University of Campania Luigi Vanvitelli in 2024, with a dissertation on procedures to combat organized crime (supervisor: Dr Catello Maresca; grade: 110/110). In 2021, she had previously earned a three-year degree in Legal Services, Investigations and Security track, at the same university, with a dissertation on anti-mafia legislation (110/110 with honors). She completed her criminal-law traineeship with Gennaro Tortora's law firm and, in April 2025, obtained authorization from the Naples Bar Council to appear as substitute counsel.



Maria Ludovica Tartaglione

Admitted to the Rome Bar since 2014, she advises and represents individuals and legal entities in criminal proceedings involving offenses against public administration, the person and property, as well as corporate crime. She graduated with highest honors from Roma Tre University, with a dissertation in criminal procedure, and interned at the Bank of Italy's Banking and Financial Supervision Department, Customer Protection and Anti-Money Laundering Service. She attended the V.E. Orlando Bar School and, in 2021, completed a course in criminal defense technique and professional ethics at the UCPI Territorial School – Rome Criminal Bar Association. Her practice includes personal and asset preventive measures, economic, tax and bankruptcy offenses, and juvenile proceedings. She is an editorial coordinator of Archivio Penale.



Gennaro Tortora

A criminal defense lawyer admitted to practice before the Court of Cassation, he specializes in criminal law and procedure, corporate liability under Legislative Decree 231/2001, and criminal law relating to businesses and public administration, including environmental, planning and building offenses. Registered with the Naples Bar since 2004, he began training in 1999 with A. Peluso, President of the Criminal Bar Association, and later worked with E. Cardillo and Professor A. Furguele. He advises public bodies, state-controlled companies and private clients; prepares pro veritate opinions; advises corporate and administrative bodies; and designs organizational models and controls under Legislative Decree 231/2001. He has collaborated with the Chair of Criminal Procedure at the University of Naples Federico II and taught criminal law and procedure at Federico II, the University of Salerno and UniPegaso.

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