



ALFREDO GUACCI ESPOSITO

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SECTORS: Energy, Road, Bridges and Tunnels, Infrastructure, Social Infrastructure, Power, LNG and Offshore, Airlines

SERVICES: Joint Ventures and Strategic Alliances, Corporate and Acquisition Finance, Hotels and Hospitality, Mergers and Acquisitions, Real Estate Finance, Corporate and M&A, Project Finance, Asset Finance and Leasing, Public Law, Real Estate, Tax

BIO

ALFREDO IS A SENIOR ASSOCIATE IN THE TAX GROUP.

Alfredo specialises in tax advice. In particular, he assists domestic and foreign clients in relation to corporate matters, including VAT, indirect tax, transfer pricing, stock option plans, insolvency procedures and restructuring transactions.

He regularly deals with tax structuring and due diligence activities in the context of M&A transactions and corporate reorganisations. He also provides ongoing assistance in the renewable energy sector with particular focus on finance and real estate tax aspects.

Alfredo also developed an extensive experience in tax litigation and pre-litigation matters, including tax assessments and settlement procedures.

He is a lecturer and author of publications on tax and corporate matters.

Alfredo is registered with the Milan Association of Chartered Accountants and with the Register of Auditors since 2013.

In addition to Italian, Alfredo speaks English.

EXPERIENCE

WATSON FARLEY & WILLIAMS

Advised Infrantry, on behalf of its funds, on a circa €120m financing (i.e. Facility Commitment and VAT Facility) for the construction of a 178 MW portfolio of seven solar PV assets in Italy, owned by Peridot Solar Limited (“PSL”) a portfolio company of FitzWalter Capital Limited. The advice concerned the tax implication for indirect tax purposes (i.e. Withholding, VAT, registration tax and the analysis of the Imposta Sostitutiva option).

Advised Andronis Group on its acquisition of the historic Villa del Monte mansion on (i) tax due diligence activities for the review and analysis of the company’s approach tax for fiscal years open to tax assessment and (ii) tax structuring services to evaluate the range of possible solutions and the tax implication for direct and indirect tax purposes.

Advised Altamin on its joint venture agreement with Appian Natural Resources Fund II, via Appian Italy B.V., for Appian to invest A \$96m into the Gorno zinc project in Northern Italy. The advice concerned the structuring of the transaction and the analysis of the main tax implications arising from the application of the Double Taxation Treaties.

Advised Photosol Développement, part of France’s Photosol Group, on its acquisition of a 100 MW portfolio comprising ten photovoltaic and agrivoltaic projects in Italy’s Lazio region from ib vogt GmbH, in particular on (i) tax due diligence activities for the review and analysis of the company’s approach tax for fiscal years open to tax assessment and (ii) the tax aspects of the acquisition structure.

EDUCATION

2009 · Graduated from Università Luigi Bocconi in Milan with a degree in Economics and Business

MEMBERSHIPS AND ASSOCIATIONS

Qualified as Chartered Accountant and Legal Auditor

Member of the Milan Union of Young Chartered Accountants and Accounting Experts

INSIGHTS

PRESS

WFW ADVISES LENDERS ON ECA-BACKED NCLH CRUISE VESSEL FINANCING

www.wfw.com/press/wfw-advises-lenders-on-eca-backed-nclh-cruise-vessel-financing/

ARTICLE

ITALIAN TONNAGE TAX REGIME EXTENDED TO EU AND EEA VESSELS

www.wfw.com/articles/italian-tonnage-tax-regime-extended-to-eu-and-eea-vessels/

PRESS

WFW ADVISES SONNEDIX ON INNOVATIVE €500M LOAN FACILITY

www.wfw.com/press/wfw-advises-sonnedix-on-innovative-e500m-loan-facility/

WATSON FARLEY & WILLIAMS

PRESS

WFW ADVISES BANCO BPM ON SKYALPS FLEET PURCHASE FINANCING

www.wfw.com/press/wfw-advises-banco-bpm-on-skyalps-fleet-purchase-financing/

PRESS

WFW ADVISES PHOTOSOL ON 100 MW ITALIAN PROJECT PORTFOLIO ACQUISITION

www.wfw.com/press/wfw-advises-photosol-on-100-mw-italian-project-portfolio-acquisition/
