

Stefan Stellato



Title: Managing Associate

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Languages: English, Finnish, Swedish, Italian

Stefan advises clients in a broad range of tax matters. His practice is mainly focused on private clients, family investment companies, generation shifts, incentives and insurance products – often with an international angle. He is also involved in transactional work and taxation of cryptoassets. In addition to his legal degree, he holds a Master of Science (Economics and Business Administration) degree from Hanken School of Economics.

REFERENCES

- Counsel to Accel-KKR in the Investment in Aico Group, 2024
- Counsel in a Supreme Administrative Court Yearbook case on taxation of dividend paid on merger consideration shares, 2024
- Counsel to the offeror consortium in the recommended public cash tender offer for all shares in Caverion, 2022
- Counsel to Duunitori Oy in the sale of majority of Duunitori's share capital to Intera Partners, 2022
- Counsel to Esperi Care and its majority owners in the acquisition of the majority of Esperi Care by Triton, 2022
- Counsel to Finnish Customs in landmark public procurement of cryptocurrency brokerage services, 2022
- Counsel to Viking Line on its EUR 51.8 million rights offering, 2021
- Counsel to a Finnish private equity fund in a Supreme Administrative Court Yearbook case confirming the correct application of equity ratio exemption in interest deduction limitations, 2021
- Counsel to Virala Acquisition Company Plc in the merger with Purmo Group Ltd – First de-SPAC transaction announced in the Nordic countries, 2021
- Counsel to Virala Acquisition Company Plc on its IPO and listing on the SPAC segment of Nasdaq Helsinki, 2021
- Counsel to a tax payer in Supreme Administrative Court Yearbook case confirming US GAAP as acceptable basis for transfer pricing, 2021
- Counsel to the consortium in the recommended public cash tender offer for all shares in Ahlstrom-Munksjö Oyj, 2020
- Counsel to Optomed Plc on its IPO and listing on Nasdaq Helsinki, 2019
- Counsel in Supreme Administrative Court case confirming equal treatment of a Swedish real estate investor in Finnish taxation, 2019
- Counsel to Outotec in the combination of Outotec and Metso Minerals through a demerger, 2019

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- Counsel to EVRY in the combination of Tieto and EVRY through a cross-border merger, 2019
- Counsel to CEMEX in its sale of assets in the Baltics and Nordics to the German building materials group SCHWENK, 2019
- Counsel to Cramo and Adapteo on the spin-off and listing of Adapteo on Nasdaq Stockholm, 2019
- Counsel to Nordic Trustee in the restructuring of ownership and financing structure of Elematic Oyj, 2018
- Counsel to Beneq Oy and its shareholders in the sale of Beneq to Qingdao Sifang SRI Intellectual Technology Co. Ltd., 2018
- Counsel to a client receiving confirmation that despite domestic tax law provisions the treaty dividend participation exemption prevents Finland from taxing a capital repayment from paid-in capital by a US subsidiary
- Counsel to Lemminkäinen in the combination of Lemminkäinen and YIT, 2017
- Counsel to Ahlstrom in the combination of Ahlstrom and Munksjö through a merger, 2016

RANKINGS

- "Stefan Stellato has deep knowledge of international tax matters and provides very logical and clear advice.", Tax, Legal 500, 2024
- "Stefan Stellato is also one to watch.", Tax, Legal 500, 2023
- Financial Times Innovative Lawyers Awards 2023: Highly Commended. "The firm helped Finnish customs authorities to conduct a public auction of bitcoin, then worth about €70mn, seized from illegal drug dealers. Funds of about \$47mn raised by sale in 2022 were donated to the Ukrainian government."

MEMBERSHIPS AND POSITIONS OF TRUST

- Board member (deputy) of the Law Society of Finland (Juridiska Föreningen i Finland r.f.), 2023-
- Member of International Fiscal Association (IFA)
- Member of the Finnish Bar Association
- National reporter for Finland of the International Bar Association (IBA), 2020-2022
- Treasurer of the Law Society of Finland (Juridiska Föreningen i Finland r.f.), 2019-2022

PUBLICATIONS

- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 12th edition, 2023
- Co-author of the article The Court of Justice of the European Union rules that Finnish tax rules discriminate against foreign company form investment funds, MNE Tax, 2022
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 11th edition, 2022
- Co-author of the article Finnish court rules on arm's length range and transfer pricing adjustment point, MNE Tax, 2021
- Co-author of the article Finnish court accepts US GAAP as basis for transfer pricing in landmark ruling, MNE Tax, 2021
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 10th edition, 2021
- Author of a book review on crypto taxation (available only in Finnish), Verotus-lehti, 2021
- Co-author of the Finnish Chapter in the third edition of The Corporate Tax Planning Law Review, 2021
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 9th edition, 2020

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- Co-author of the Finnish Chapter in the second edition of The Corporate Tax Planning Law Review, 2020
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 8th edition, 2019
- Co-author of the Finnish Chapter in the inaugural edition of The Corporate Tax Planning Law Review, 2019
- Uraaurtava ratkaisu kansallisen ylimmän tuomioistuimen velvollisuudesta tehdä ennakkoratkaisupyyntö EUT:lle - Groundbreaking Ruling on a National Court's Obligation to Refer a Question to the ECJ (available only in Finnish), Edilex, 2018
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 7th edition, 2018
- Verolain aukkokohdan täyttäminen – EVL 18 a §:n 3 momentin tasetestin soveltaminen pääomarahastorakenteissa | Filling a Legislative Gap – Application of the Finnish Equity Ratio exemption from interest barrier rule in Private Equity Fund Structures (available only in Finnish) Defensor Legis, 2018
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 6th edition, 2017
- Co-author of the Finland Chapter in The Private Wealth & Private Client Review, 5th edition, 2016

EDUCATION AND PROFESSIONAL BACKGROUND

- Managing Associate, Hannes Snellman, 2022
- Senior Associate, Hannes Snellman, 2021
- Master of Science (Economics and Business Administration), Hanken School of Economics, 2017
- Associate Lawyer, Hannes Snellman, 2016
- Master of Laws, University of Helsinki, 2016
- Associate Trainee, Hannes Snellman, 2016
- Maurice A. Deane School of Law at Hofstra University, New York, 2015
- Trainee, Reims & Co, 2014-2015

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