

Stefan Stellato



Title: Senior Associate

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Stefan advises clients in a broad range of tax matters, including taxation of private clients, international taxation, and transactional tax. He also has in-depth knowledge of taxation of cryptoassets.

Prior to his graduation, he spent one semester studying at a New York State law school. 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 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
- 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

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- 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

MEMBERSHIPS AND POSITIONS OF TRUST

- Treasurer of the Law Society of Finland (Juridiska Föreningen i Finland r.f.)
- Member of International Fiscal Association (IFA)
- Member of the Finnish Bar Association
- National reporter for Finland of the International Bar Association (IBA)

PUBLICATIONS

- 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
- 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
- Uraauurtava 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

- 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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