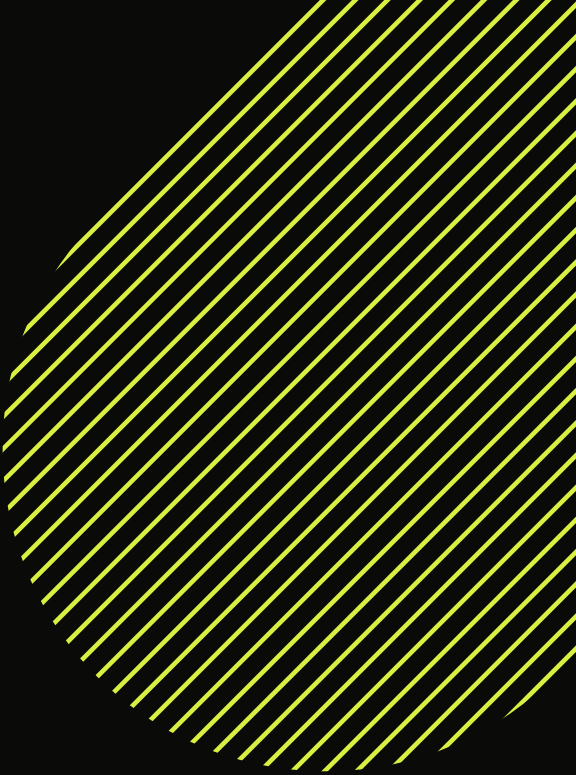




FIRM PROFILE

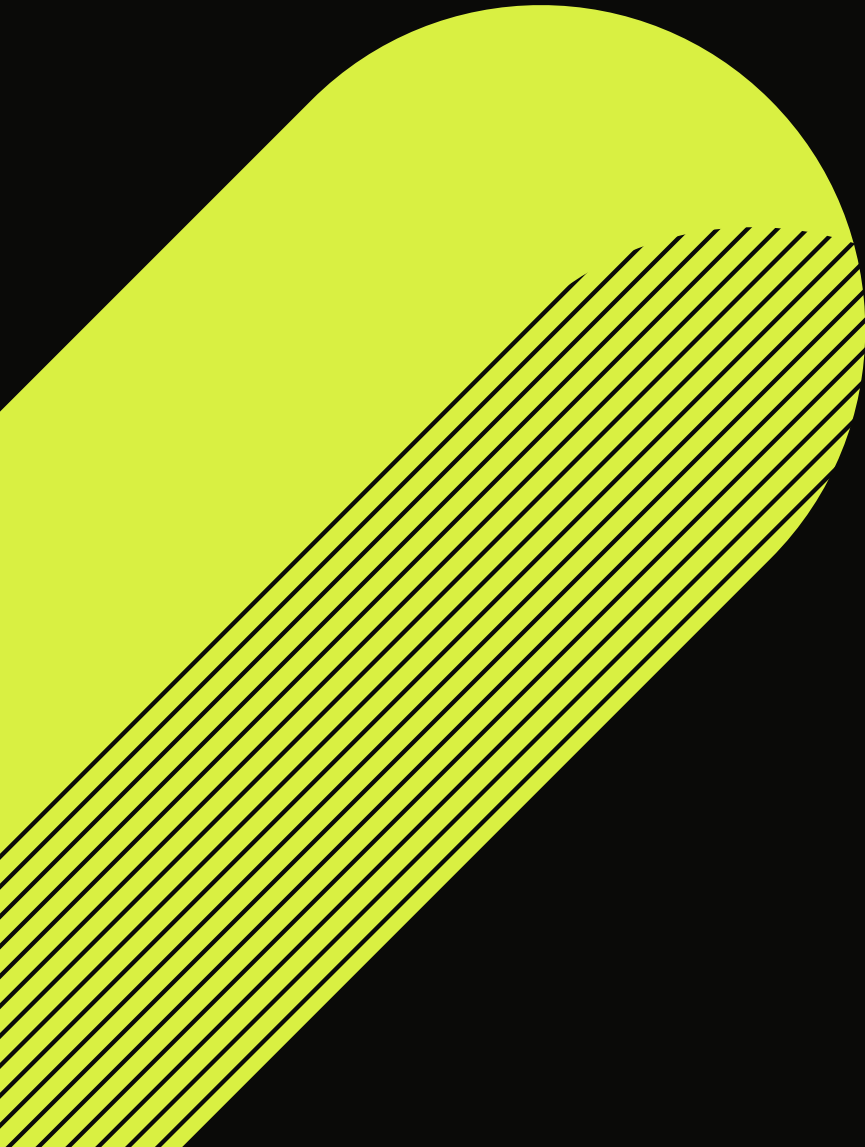


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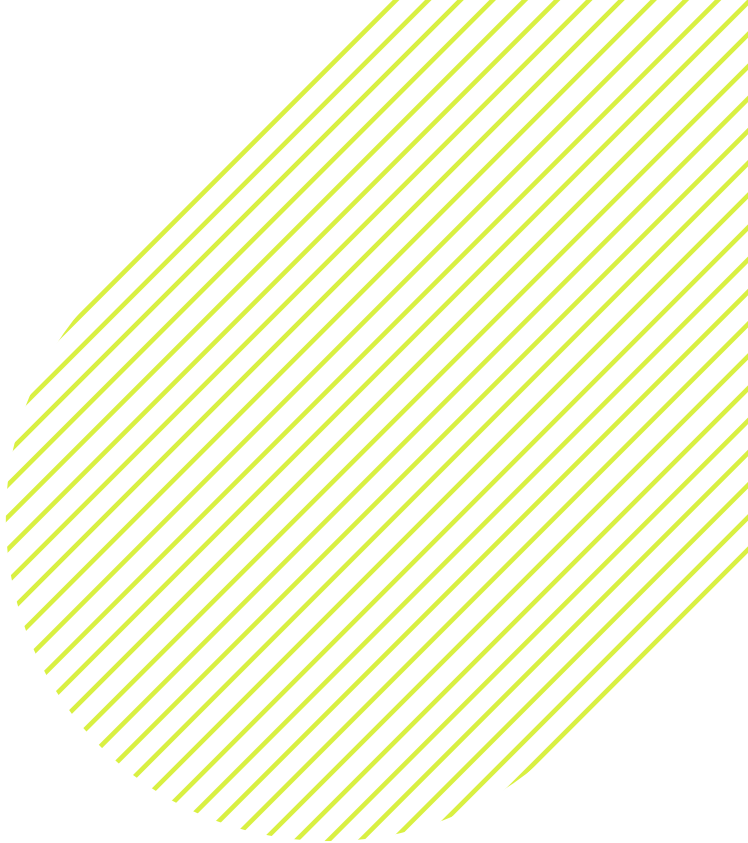
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PROUDLY ANDPARTNERS



Brand

A group of people or things that share similar qualities and are often grouped together



ANDPARTNERS ABOUT US

We are a new organisation in the realm of “**tax and law firms**”, operating in tax law and more. Lawyers and chartered accountants working in synergy to provide clients with the best possible service.

Our Firm starts in a year when the world we were used to has been upended: to navigate such a complex reality, we've set a few **principles** enshrined in our “key words”, so they can become the **focus and inspiration for our work**.

Before we leave you to our key words, why “**AndPartners**”? We de-personalized the Firm's name because each individual professional in our team is important and it is thanks to everyone's work that we accomplish small and big things every day.

OUR PHILOSOPHY



SUSTAINABILITY

What makes a business sustainable? In our opinion, respect and regard toward all the resources that contribute to it: the Firm's professionals, whose growth and appreciation we foster; the work environment, made up of environmentally sustainable materials; the taxpayer, with whom we want to build a trust-based relationship; the institutions, with whom we want to have transparent discussions.



NETWORKING

Dialogue and discussion are the basis of our "networking". Earnest, transparent and solid personal relationships to work well, fully respecting know-how and rules. We work as a team creating positive synergies to foster the growth of our profession, of the national, European, and worldwide context.



INNOVATION

We are on a path of continuous evolution. Keeping an open mind is the way to innovate and improve our personal and professional relationships. We keep up with technology to improve our work and our clients'.



GROWTH

360-degree growth and understanding: growth for the client and for the economy around us, professional growth by focusing on continuing education and on appreciating our professionals.



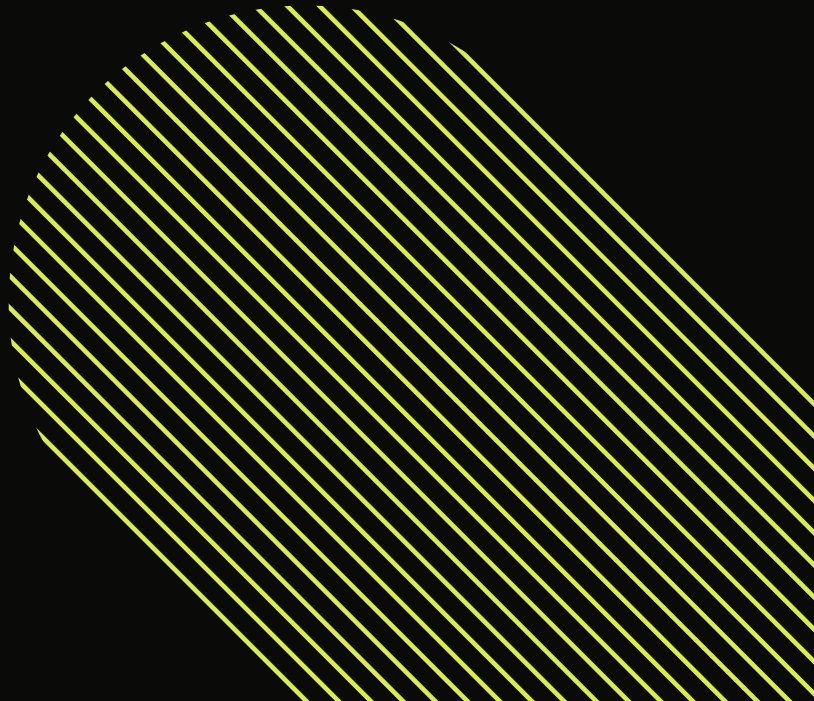
ESG

Environmental Social Governance: we deal with internal relationships by appreciating from time to time whoever has the right skills for the best possible result; we support our client's propensity towards ESG criteria; we respect the environment with environmentally sustainable choices; we devote part of our time to socially useful endeavours.



COMMITMENT

It's obvious for a tax and law firm to strive for utmost commitment. We've chosen this principle to remind us of this, to clearly see that commitment does not just consist in doing our job well, but in doing so by ensuring that all our inspiring principles are still valid.



SKILLS WHAT WE DO



PRACTICES

Our team of Lawyers and Chartered Accountants operates in specialized practice areas that liaise with one another allowing us to offer an integrated and complete array of services on tax issues, and on both international and domestic matters.

ONGOING ASSISTANCE

We assist our clients on all ongoing tax-related formalities, by offering all-inclusive assistance on direct taxation, VAT, and other indirect taxes. We can boast specific expertise on issues associated with the taxation of corporate Groups.

COOPERATIVE COMPLIANCE

The Firm was closely involved in the early cooperative compliance procedures and in the adoption by businesses of a tax control network. We offer assistance and advice in managing these procedures.

PRE-LITIGATION ASSISTANCE

We work with and assist corporations and taxpayers in tax assessments and tax audits, and in all phases of pre-litigation negotiations, procedures and processes, as well as in tax mediation procedures.

LITIGATION

We have more than 10 years' experience in litigation and we assist our Clients by offering representation and defence before the courts of any venue and degree (tax commissions, ordinary and administrative courts, Supreme Court, Constitutional Court, European Courts).

OPINIONS AND PRIVATE TAX RULINGS

Thanks to a rigorous and methodical approach, the Firm drafts opinions on peculiarly complex issues and assists Clients in filing applications for private tax rulings with the Tax Authorities with respect to domestic or international tax issues.

M&A

The Firm works with important players on the domestic and international market on the tax and legal aspects of M&A transactions, such as acquisitions/sales of stakes in businesses and going concerns, mergers, de-mergers, contributions, winding-ups.

RESTRUCTURING

We work with our Clients in all the tax and statutory issues associated with corporate reorganisation efforts, either in connection with distress situations, restructuring plans, reorganising the business or its means of financing.

DUE DILIGENCE

We have a proven track record in due diligence procedures, whether in connection with acquisition, sale, financial restructuring deals or when required internally. Due diligence exercises may pertain to tax issues, in addition to the accounting aspects of the companies being surveyed.

INTERNATIONAL TAXATION

We provide advice on international and EU tax law, aimed at both Italian groups with companies headquartered abroad, and to foreign multinationals operating nationally, with respect to both direct taxation and VAT and other indirect taxation.

TRANSFER PRICING

We assist corporations in all issues relating to the correct application of transfer pricing regulations on the foreign companies within the same group. We have accrued significant expertise in resolving disputes on transfer pricing issues.

TAX ISSUES IN INSOLVENCY PROCEEDINGS

The Firm assists companies in pre-bankruptcy and bankruptcy, insolvency, or extraordinary administration proceedings, and it handles tax settlement procedures as per art. 182-ter of the Bankruptcy Act.

IPOs

We assist our Clients in tax issues and investigations in preparation to listings; we advise corporation on tax aspects, tax due diligence activities and provide support in drafting the required listing documentation.

CUSTOMS AND EXCISE DUTIES

We provide advice on customs-related (customs and VAT warehouses, import/export transactions or mandates to follow specific customs regimes, etc.) and excise duties matters with a 360-degree service, ranging from strategic planning advice, to ongoing handling of refund applications, to dealing with the Customs Agency or with European Authorities, from domestic to EU litigation.

APA - MAP

The Firm provides assistance on all issues relating to international arrangements by advising on Advance Pricing Agreement (APA) and Mutual Agreement Procedures (MAP) procedures as well.



VAT AND DIRECT TAXATION

The Firm specializes in offering advice on VAT-related matters, in identifying the correct tax treatment in intra-EU and international transactions, as well as with respect to issues associated with out-of-scope and tax-exempt transactions.

INDUSTRY 4.0 AND R&D TAX CREDITS

We assist Clients in analysing whether they meet requirements to benefits from the concessions provided under the Industry 4.0 framework and from R&D tax credit and in preparing questions and private tax rulings for the Ministry of Economic Development and with the Revenue Agency.

INHERITANCE ISSUES

We assist entrepreneurs and individuals in designing, implementing, and managing the best strategies for the appreciation, protection, and succession for the family's legacy. We also provide assistance to High Net Worth Individuals and family offices in the day-to-day management of their wealth.

COMMERCIAL, CORPORATE, AND CIVIL LAW

The Firm's assistance comprises both M&A transactions, with respect the relevant commercial law aspects, and as part of ordinary management through the review, for instance, of commercial contracts.

MUNICIPAL PROPERTY TAXES (IMU)

We provide advice on matters related to IMU (municipal property taxes) and on other indirect taxation on real estate properties, as well as in the various litigation phases.

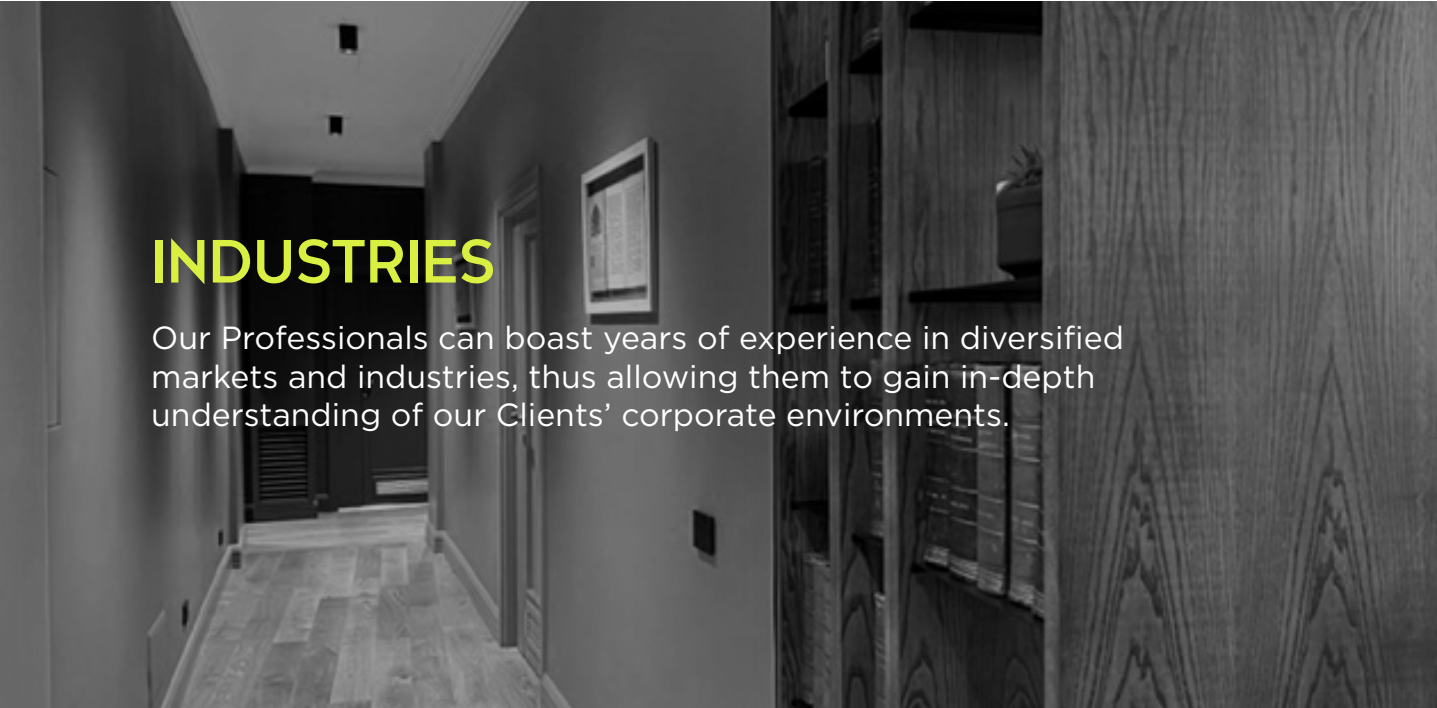
ECOBONUS, SISMABONUS, FAÇADE BONUS AND 110% SUPERBONUS

We have accrued significant experience in the bonuses granted with respect to energy efficiency efforts on real properties. Our activity pertains to analysing requirements, preparing questions and private tax rulings with ENEA and with the Revenue Agency and certifying credits.

CIVIL PRE-LITIGATION AND LITIGATION

We assist Clients in all phases of pre-litigation negotiations, procedures, and proceedings, Alternative Dispute Resolution, negotiations, mediations, settlements, court arbitration. We represent and defend Clients before courts of any venue and degree, as well as in binding and informal arbitrations, administered according to the rules of the most renowned Italian and International Arbitration Chambers.





INDUSTRIES

Our Professionals can boast years of experience in diversified markets and industries, thus allowing them to gain in-depth understanding of our Clients' corporate environments.

ENERGY

We work on a daily basis with national and international corporations in the energy sector in all their operations, from contract drafting (tolling, PPA, EFET, ISDA, etc.) to M&A transactions. We have an in-depth knowledge of industry-related issues, and have an on-going dialogue with trade associations and industry organisations.

PHARMA

Our Clients include some leading players in the Pharma and Cosmetics industry operating both nationally and internationally.

BANKING & FINANCE

We assist banks and other regulated entities subject to regulatory oversight as part of financing, refinancing, and securities issue transactions, and in securitisation deals as well.

INSURANCE

Our Clients comprise various Italian and foreign insurance companies; we provide tax assistance in structuring insurance policies by investigating the existence of any tax risks covered by insurance.

REAL ESTATE

We assist Italian and foreign investors in the real estate sector (SGR, Sicaf, Reoco and Leasco) by dealing with the tax matters of each phase of the transaction involving a real estate portfolio.

TMT

We assist players in the telephone and telecoms industry on a daily basis, and have an in-depth knowledge of its peculiar industry regulations.

FINTECH

We assist innovative companies and start-ups in tech-intensive initiatives associated with the financial sector throughout all phases to structure the transaction, from fund-raising onwards, also by way of ICOs.

HNWI

We assist domestic and foreign Clients in managing and protecting their wealth, as well as in providing advice and in filing applications for private tax rulings for the enforcement of tax concessions to transfer/repatriate their wealth to Italy.

OUR TEAM PARTNERS



FABIO ANTONIO BERTUCCI

Lawyer

He assists primary multi-national clients with respect to domestic and European tax issues.

His main areas of expertise include tax litigation, direct taxation, value-added tax, other indirect taxes and customs law.

bertucci@andpartners.it



MARCO COLETTA

Chartered Accountant, Registered Auditor

A certified public accountant and auditor with nearly twenty years of experience in accounting, audit & assurance, and restructuring. After a decade at EY, Coletta continued his career in an independent professional network, helping to lead the accounting and audit & assurance service lines and providing accounting opinions, technical consultancy in civil and criminal matters, and restructuring activities.

coletta@andpartners.it



PIETRO BRACCO, PH.D.

Chartered Accountant, Registered Auditor

Legal and tax advisor to leading multinational groups, companies, and consortia. A privileged port of call for accounting and tax issues for companies and trade associations in the energy sector. Author of publications, speaker at conferences and lecturer in tax law matters.

bracco@andpartners.it



ANDREA DE NIGRIS

Chartered Accountant, Registered Auditor

Andrea mainly focuses on advising on domestic and international taxation issues, both of ordinary and extraordinary nature, in the respect of national and international companies. He developed a significant experience in advising major groups on ongoing and international tax aspects, corporate reorganizations, M&A and structured finance transactions, capital market transactions as well as on ruling procedures with Italian tax authorities and pre-litigation/litigation procedures. Before joining AndPartners, he practiced in leading international tax firms.

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LUCA DI NUNZIO, PH.D.

Lawyer

He deals with tax issues, focussing on taxation in the real estate, fintech, insurance, and HNWI sectors, by assisting clients, including institutional ones, both in Italy and abroad. He has authored a number of publications, including a tax blog co-authored with Pietro Bracco in the Huffington Post. He regularly attends conferences as a speaker.

dinunzio@andpartners.it



PAOLA DESIDERI ZANARDELLI

Supreme-Court Qualified Lawyer

She boasts a proven track record on banking and finance law, real estate law, and employment law. Her substantive expertise in these specialised areas goes hand in hand with years-long experience in litigation, arbitration, and ADR.

desiderizanardelli@andpartners.it



GIULIA GIACCHETTI

Lawyer

She mainly focuses on tax advice on indirect taxation and excise duties, assisting clients in tax litigation and in its pre-litigation phase. Over the years, she has gained expertise in the energy sector by assisting leading clients operating in this industry.

giacchetti@andpartners.it



NICOLA LUCARIELLO

Supreme-Court Qualified Lawyer

He provides tax advice and assists leading domestic and multinational clients both in tax litigation and in tax pre-litigation phases. Author of various articles in industry publications and speaker at conferences and seminars.

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lucariello@andpartners.it



LUCA ROMANELLI

Tax Consultant, Auditor

He practices tax law, with a specific focus on international and EU tax issues. He regularly assists multinational groups and clients, including institutional ones, operating both in Italy and abroad. He has accrued significant expertise in the taxation of start-ups and innovative SMEs. He has authored a number of publications and regularly attends conferences as speaker on domestic and international taxation issues.

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romanelli@andpartners.it



PAOLO PIANTAVIGNA, PH.D.

Professor of Tax Law, Supreme Court Qualified Lawyer

Associate Professor of Tax Law at the University of Pavia. As a lawyer, he assists Italian and foreign clients in all proceedings with the Tax Administration and before all Italian and European Courts. He is frequently invited as a lecturer in post-degree and training courses and regularly publishes in national and international scientific journals. His key areas of expertise are tax planning, assessment procedures and European and international taxation.

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piantavigna@andpartners.it



STEFANO VERSINO

Chartered Accountant, Registered Auditor

He provides tax assistance to domestic and foreign corporate groups, consortia, private equity funds and innovative start-ups. His areas of expertise include transfer pricing, M&A and reorganisation transactions, corporate taxation, international taxation, assistance in pre-litigation procedures and tax litigation. He is the author of various publications on tax law matters and he often speaks at domestic and international seminars and conferences.

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versino@andpartners.it

OUR AWARDS

FIRM OF THE YEAR ADVISORY – ANDPARTNERS

LEGALCOMMUNITY TAX AWARDS \ 2023 April

LEADING FIRM – ANDPARTNERS

THE LEGAL 500 EMEA 2023 \ 2023 April

LAW FIRM OF THE YEAR ENERGY TAX – ANDPARTNERS

LEGALCOMMUNITY AWARDS \ 2023 January

ADVERTISING MANAGER OF THE YEAR – SARA MORONI

LEGALCOMMUNITY AWARDS \ 2022 October

THE BEST LAWYERS IN ITALY AWARDS – ANDPARTNERS

2022

TAX CONSULTANT OF THE YEAR – PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2022

PROFESSIONAL OF THE YEAR COOPERATIVE COMPLIANCE – DANIELA DELFRATE

LEGALCOMMUNITY AWARDS \ 2022 April

ANNUAL TEAM TAX – ANDPARTNERS

LEGALCOMMUNITY FORTY UNDER 40 AWARDS \ 2022 March

FIRMS TO WATCH – ANDPARTNERS

THE LEGAL 500 EMEA \ 2022

SUSTAINABILITY AWARDS – ANDPARTNERS

LC PUBLISHING GROUP \ 2021 November

TEAM OF THE YEAR ADVERTISING – ANDPARTNERS

LEGALCOMMUNITY MARKETING AWARDS \ 2021 October

BEST PRACTICE ENERGY - PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2021 June

ANNUAL TEAM TAX – ANDPARTNERS

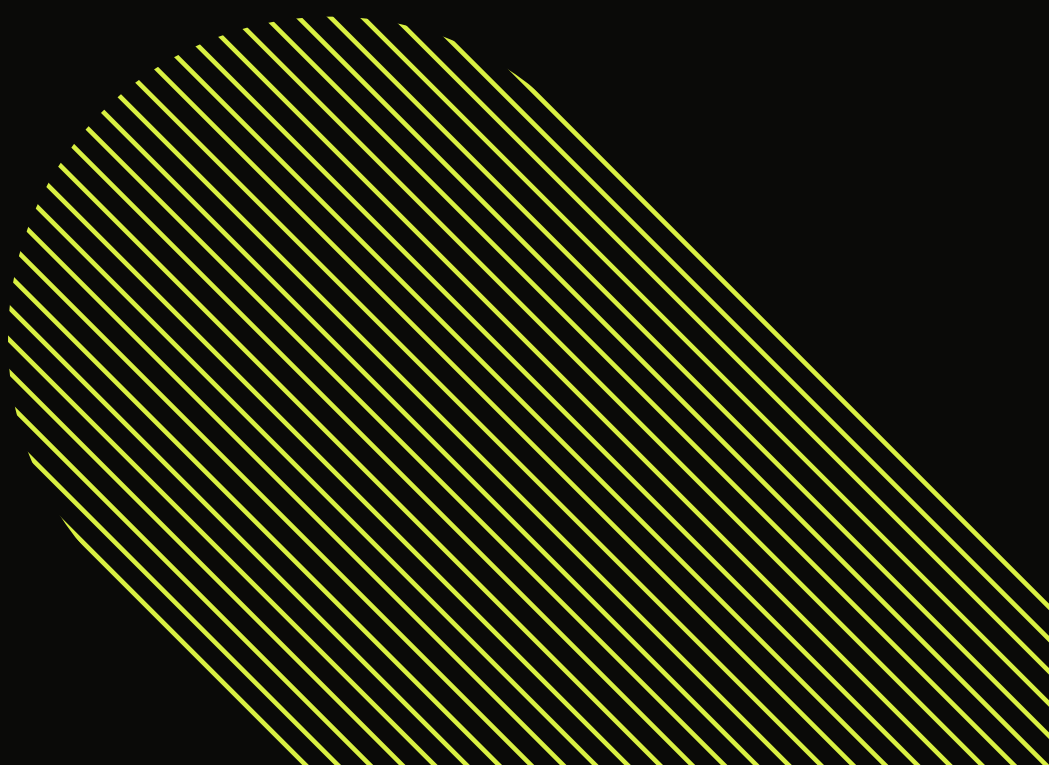
LEGALCOMMUNITY FORTY UNDER 40 AWARDS \ 2021 June

RISING STAR – ANDPARTNERS

LEGALCOMMUNITY ENERGY AWARDS \ 2021 June

100 PROFESSIONALS 2021 - ANDPARTNERS

FORBES ITALIA



OUR AWARDS

ANDPARTNERS

WHO'S WHO LEGAL \ 2021

LEADING CORPORATE TAX PROFESSIONAL - PIETRO BRACCO

WHO'S WHO LEGAL \ 2021

LEADING CORPORATE TAX PROFESSIONAL - PIETRO BRACCO

WHO'S WHO LEGAL \ 2020

TAX CONSULTANT OF THE YEAR – PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2020

TAX CONSULTANT OF THE YEAR – PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2019

LEADING CORPORATE TAX PROFESSIONAL - PIETRO BRACCO

WHO'S WHO LEGAL \ 2019

BEST PRACTICE TAX INNOVATION – PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2019

BEST PRACTICE ENERGY – PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2019

BEST PRACTICE ENERGY – PIETRO BRACCO

LEGALCOMMUNITY AWARDS \ 2015

TAX CONSULTANT OF THE YEAR – PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2015

CONTACTS WHERE WE ARE



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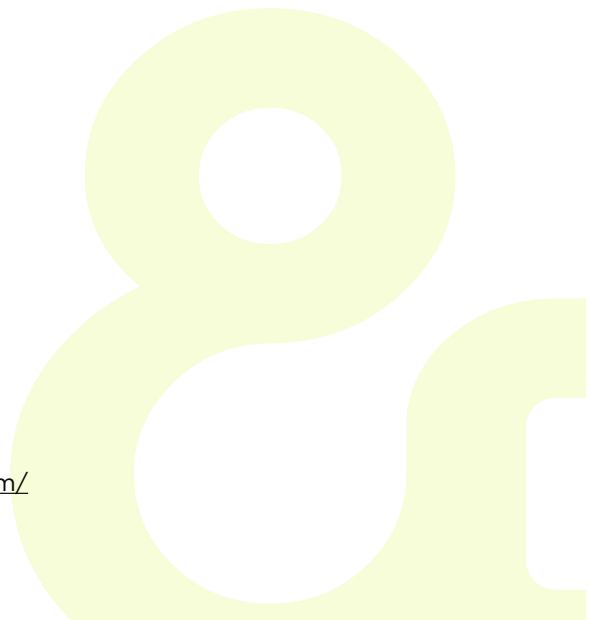
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ANDPARTNERS SOCIAL



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[instagram.com/andpartnerstaxandlawfirm](https://www.instagram.com/andpartnerstaxandlawfirm)



