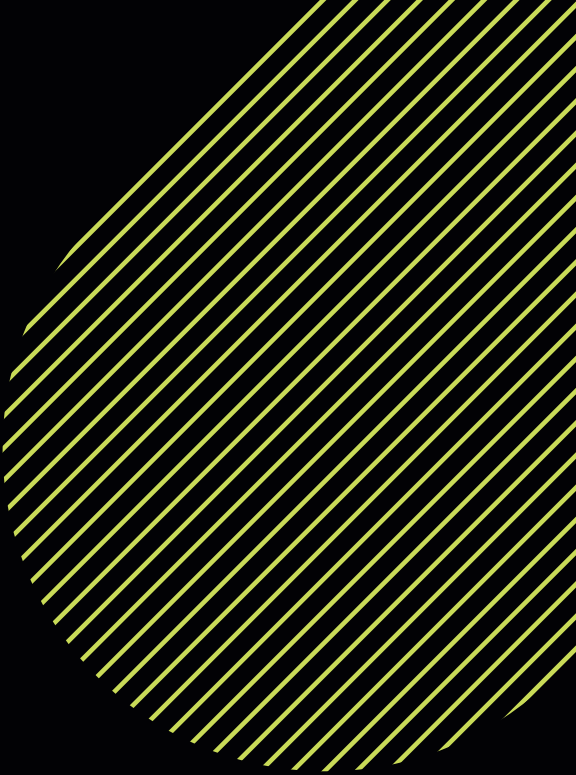




FIRM PROFILE



PARTNERS[®]
TAX AND LAW FIRM

TABLE OF CONTENTS

ABOUT US

4

OUR PHILOSOPHY

5

WHAT WE DO

7

PRACTICES

7

INDUSTRIES

10

OUR TEAM

11

OUR AWARDS

14

OUR ACCOLADES

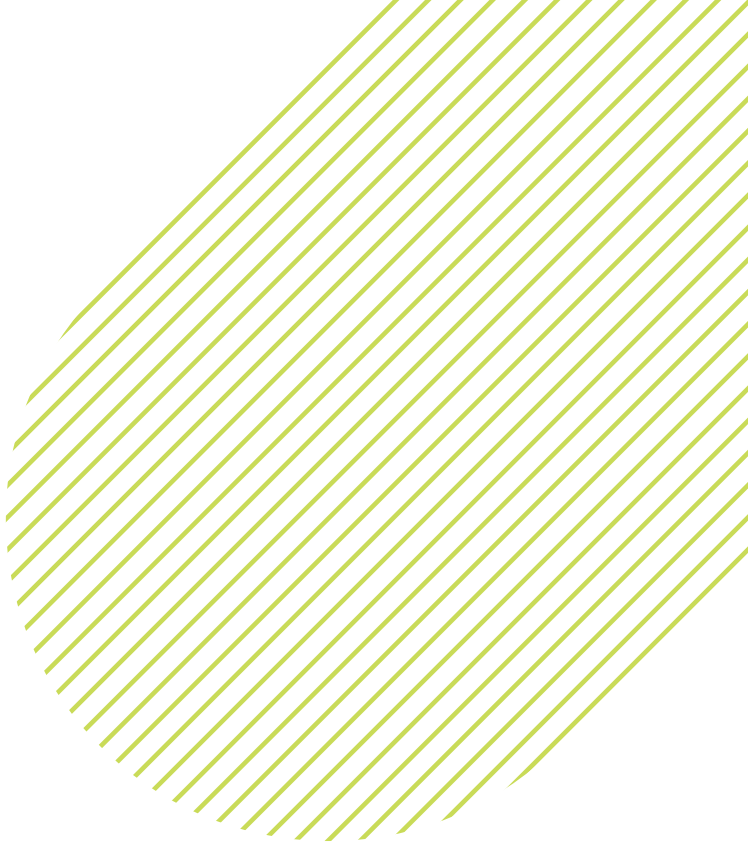
16

CONTACTS

17

SOCIALS

18



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 entity in the world of “**tax and law firms**” and we operate in the tax industry and much more. Lawyers and chartered accountants who work in synergy to provide our clients with the best possible service.

We started our Firm in a year when the world we were used to was upended: to navigate such a complex reality, we set a few **principles** enshrined in our “key words,” so that they can become the **focus and inspiration for our work.**

Why “**AndPartners**”? We opted for a name untethered by personal designations, 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; 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. Opening our minds 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.



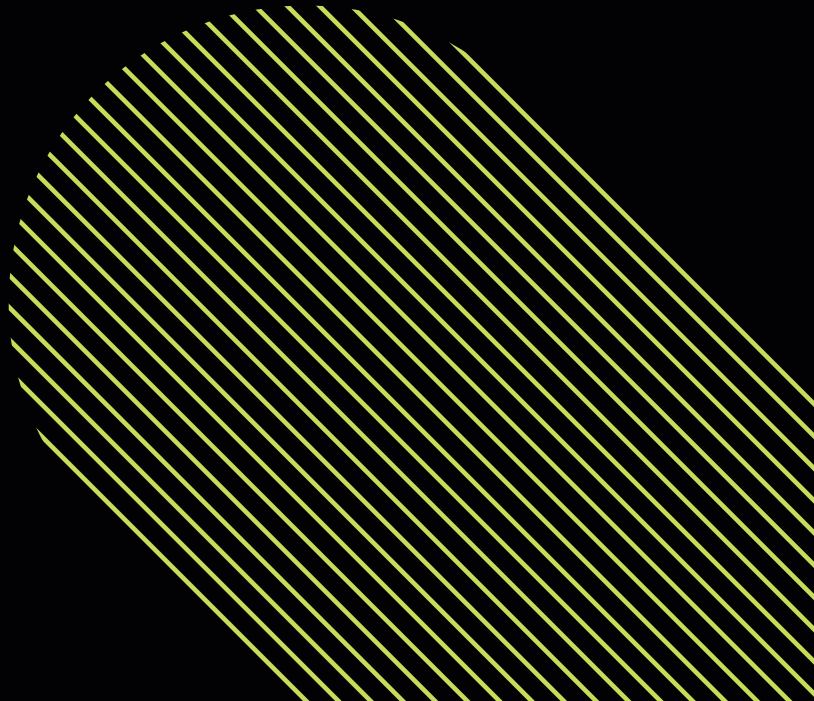
ESG

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 clients' 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 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 in 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 alongside 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.

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.

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.

IPOS

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

INTERNATIONAL TAXATION

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

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.

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.

CUSTOMS AND EXCISE DUTIES

We provide advice on customs-related 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 matters.



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.

MUNICIPAL PROPERTY TAXES (IMU)

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

INDUSTRY 5.0 AND R&D TAX CREDITS

We assist Clients in analysing whether they meet requirements to benefit from the concessions provided under the Industry 5.0 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.

BANKING & FINANCE

We assist issuers, banks, and corporations in structuring and issuing financial instruments, including listed bond issuance programmes in Italy and abroad (the so-called EMTN programmes).

We have accrued significant experience in complex financing and refinancing operations also in relation to real estate acquisitions and deals. We advise clients throughout all the phases of securitisation deals, including for projects related to real estate.

GENERATIONAL ISSUES

We assist entrepreneurs and individuals in designing, implementing, and managing the best strategies aimed at 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.

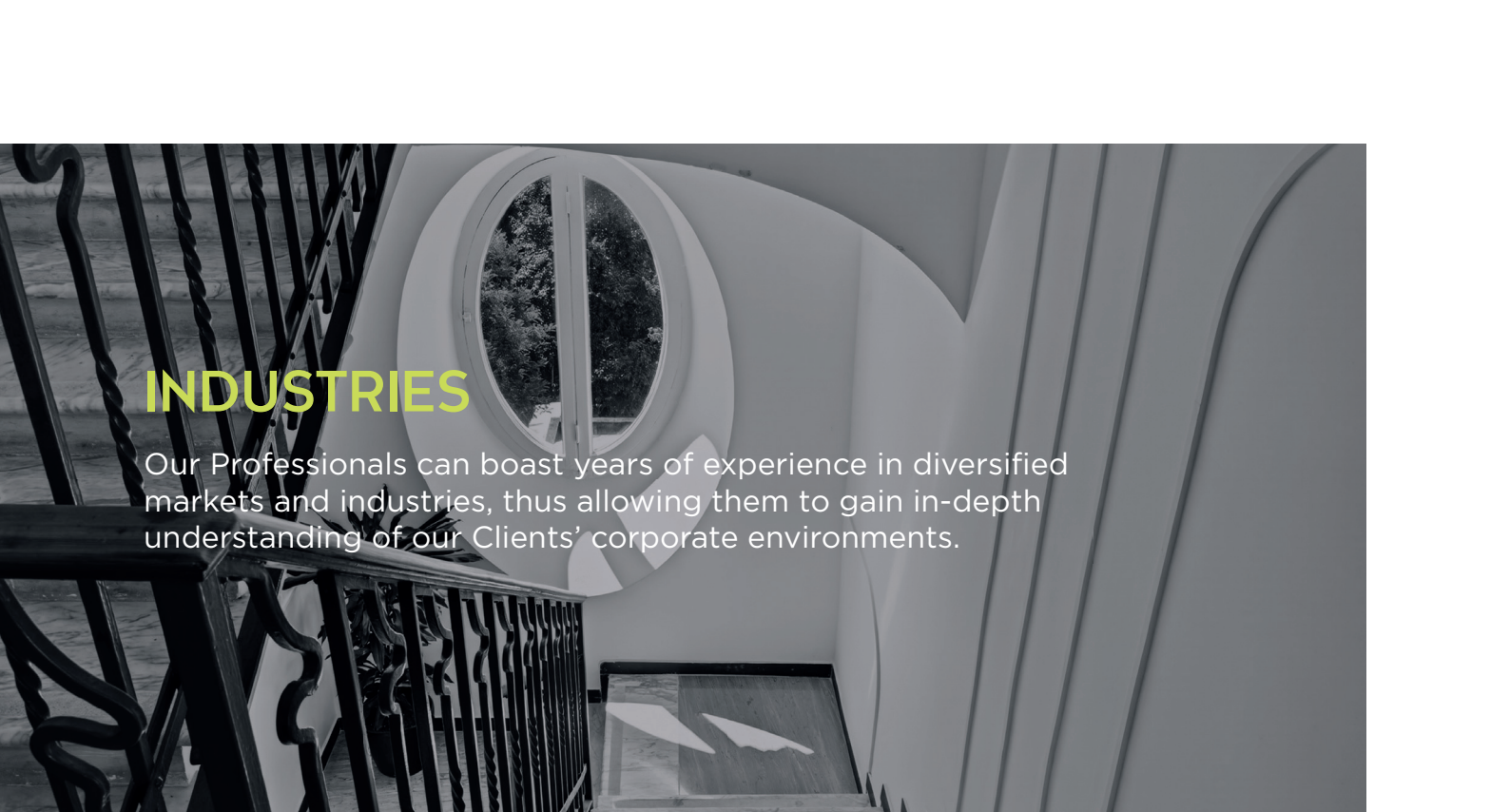
COMMERCIAL, CORPORATE, AND CIVIL LAW

The Firm provides assistance on M&A transactions, with respect to the relevant commercial law aspects, and as part of its Clients' ongoing business through the review, for instance, of commercial contracts.

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 in 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 entertain 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 as part of securitisation deals.

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, Sicaif, Reoco and Leasco) by dealing with tax matters throughout 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 the peculiar industry regulations.

FINTECH

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

HNWIS

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

Fabio 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



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



MARCO COLETTA

Chartered Accountant, Registered Auditor

Chartered accountant and registered auditor with almost twenty years' experience in the accounting, audit & assurance and restructuring sectors.

After ten years with EY, Marco continued his career with an independent professional network, contributing to steer the accounting and audit & assurance service lines and providing opinions on accounting matters, serving as technical expert in civil and criminal cases, and in restructuring operations.

coletta@andpartners.it



ANDREA DE NIGRIS, LL.M.

Chartered Accountant, Registered Auditor

Andrea mainly advises on domestic and international tax issues, with regard to both ongoing and extraordinary business situations with leading national and international conglomerates.

He has accrued significant experience in the taxation of M&A, structured finance, capital markets, and extraordinary corporate transactions and in private equity investments, as well as in liaising with the tax authorities (private tax rulings) and in managing pre-litigation and litigation tax matters. Before joining AndPartners, he practised at leading international tax firms.

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PAOLA DESIDERI ZANARDELLI

Lawyer admitted to plead before the Supreme Court

Paola 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



LUCA DI NUNZIO, PH.D.

Lawyer

Luca 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



GIULIA GIACCHETTI

Lawyer

Giulia 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

Lawyer admitted to plead before the Supreme Court

Nicola 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.

lucariello@andpartners.it



BLASCO MONTEFORTE SPECCHI

Chartered Accountant, Registered Auditor

Blasco mainly focuses on corporate tax law, taxation of conglomerates, tax planning, and M&A transactions.

monteforte@andpartners.it



LUCA ROMANELLI

Chartered Accountant, Registered Auditor

Luca 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.

romanelli@andpartners.it



PAOLO PIANTAVIGNA, PH.D.

Professor of tax law, Lawyer admitted to plead before the Supreme Court

An associate professor of tax law with the University of Pavia. As a lawyer, Paolo assists Italian and foreign clients in all sorts of proceedings with the Tax Authorities and in court cases before all Italian and European courts. He teaches at various masters and professional training classes and collaborates with several scientific publications, both domestic and international. His areas of expertise comprise tax planning, tax audits, and European and international taxation.

piantavigna@andpartners.it



STEFANO VERSINO

Chartered Accountant, Registered Auditor

Stefano provides advisory and tax assistance to Italian and foreign corporate conglomerates, consortia, private equity funds, and innovative start-ups. He has accrued significant experience in providing assistance on transfer pricing, M&A, and corporate restructuring matters, corporate and international taxation; he also assists clients in pre-litigation and litigation tax-related matters. He regularly authors publications and serves as a speaker at workshops and conferences on national and international tax issues.

versino@andpartners.it

OUR AWARDS

ENERGY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

TOP LEGAL AWARDS \ 2026

ENERGY FIRM OF THE YEAR - ANDPARTNERS

TOP LEGAL AWARDS \ 2025

BANKING & FINANCE LAW FIRM OF THE YEAR - ANDPARTNERS

TOP LEGAL AWARDS \ 2025

ADVISORY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2025

DATA CENTER LAW FIRM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY REAL ESTATE AWARDS \ 2025

TAX RESTRUCTURING PROFESSIONAL OF THE YEAR - LUCA DI NUNZIO

LEGALCOMMUNITY TAX AWARDS \ 2025

TAX LITIGATION PROFESSIONAL OF THE YEAR - LUCA DI NUNZIO

LEGALCOMMUNITY REAL ESTATE AWARDS \ 2024

COOPERATIVE TAX COMPLIANCE FIRM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY TAX AWARDS \ 2024

TAX ENERGY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2024

ADVISORY FIRM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY TAX AWARDS \ 2023

ENERGY TAX LAW FIRM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY AWARDS \ 2023

ADVERTISING MANAGER OF THE YEAR - SARA MORONI

LEGALCOMMUNITY AWARDS \ 2022

TAX ENERGY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2022

TAX TEAM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY FORTY UNDER 40 AWARDS \ 2022

SUSTAINABILITY AWARDS - ANDPARTNERS

LC PUBLISHING GROUP \ 2021

ADVERTISING TEAM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY MARKETING AWARDS \ 2021

BEST PRACTICE ENERGY - PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2021

TAX TEAM OF THE YEAR - ANDPARTNERS

LEGALCOMMUNITY FORTY UNDER 40 AWARDS \ 2021

RISING STAR - ANDPARTNERS

LEGALCOMMUNITY ENERGY AWARDS \ 2021

ENERGY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2020

ENERGY PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2019

BEST PRACTICE TAX INNOVATION - PIETRO BRACCO

LEGALCOMMUNITY TAX AWARDS \ 2019

BEST PRACTICE ENERGY - PIETRO BRACCO

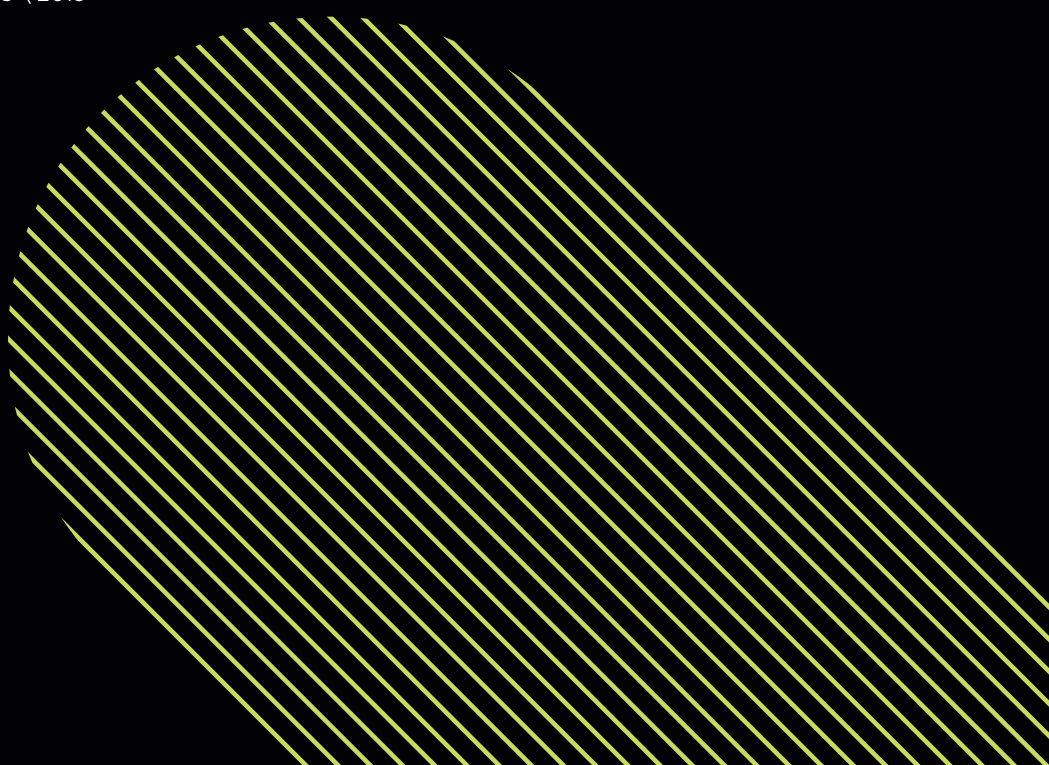
LEGALCOMMUNITY ENERGY AWARDS \ 2019

BEST PRACTICE ENERGY - PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2015

TAX PROFESSIONAL OF THE YEAR - PIETRO BRACCO

LEGALCOMMUNITY ENERGY AWARDS \ 2015



OUR ACCOLADES

WHO'S WHO LEGAL LEXOLOGY

ANDPARTNERS

WHO'S WHO LEGAL - LEXOLOGY \ SINCE 2021

LEADING CORPORATE TAX PROFESSIONAL

PIETRO BRACCO

WHO'S WHO LEGAL - LEXOLOGY \ SINCE 2019

CHAMBERS & PARTNERS

ANDPARTNERS

CHAMBERS EUROPE LEGAL GUIDE - TAX \ 2026

THE BEST LAWYERS

THE BEST LAWYERS IN ITALY AWARDS - ANDPARTNERS

THE BEST LAWYERS \ 2022

FORBES ITALIA

100 PROFESSIONALS 2021 - ANDPARTNERS

FORBES ITALIA

THE LEGAL 500 EMEA

LEADING TAX FIRM - ANDPARTNERS

THE LEGAL 500 EMEA \ SINCE 2023

MARKET LEADER ENERGY & INFRASTRUCTURE - ANDPARTNERS

THE LEGAL 500 EMEA \ SINCE 2025

MARKET LEADER ENERGY & INFRASTRUCTURE - PIETRO BRACCO

THE LEGAL 500 EMEA \ SINCE 2025

REAL ESTATE - ANDPARTNERS

LUCA DI NUNZIO

THE LEGAL 500 EMEA \ 2026

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