



|| WHO WE ARE



|| WHAT WE DO



|| SERVICES TO NON-EU  
COMPANIES

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a world of solutions  
to your problems

## WHO WE ARE

Dear Foreign Visitor,

It is our great pleasure to introduce you to our tax law firm.

You shall be briefly acquainted with our mission, expertise and history.

### MISSION

The Firm has been created to facilitate transactions in Italy, providing a credible and attractive alternative to large firms in our areas of expertise. The Firm is committed to provide top quality tax and corporate services to foreign companies on their investments in Italy and their cross border transactions, as well as exceptional attention to each clientele.

The tax law environment in Italy and in the EU can be complicated. For a foreign, and even a domestic, company, highly technical expertise is required to manoeuvre through the ever-changing tax law system. Our Firm stands to be the liaison, to minimize the effort in overcoming a different cultural and legal environment, providing a tailor-made, partner-led service as well as affordable and clear solutions.

### EXPERTISE

The Firm takes pride in the many years of experience in international tax and corporate laws from the founder, Luciano Olivieri. In his twenty-five years of experience, Mr Olivieri was local Partner of the tax practices in the "big-five" audit companies and was also Partner at a top international law firm in Italy.

Mr Olivieri has been providing complex tax and corporate advices to multinational companies from all over the world. He has also been advising qualified domestic companies as well as professionals (*mainly lawyers and other tax advisors*), including chartered accountants associations and entrepreneurs organizations. He is member of tax committees in Italy and abroad and constantly chairs and lectures at post-graduated tax courses and seminars organized by various professional bodies.

With his leadership and expertise, the Firm is committed to the highest standards of excellence in providing a wide range of services (*please see "What we do section"*), in dealing with the international community and the Italian authorities.

#### **Independence:**

we are not linked to any auditing company, or international organisation. This allows us to perform our professional tasks without incurring in any of the limitations or restrictions that are, at present, fixed by CONSOB (*Italian regulatory body*), Sarbanes-Oxley American Law, or any other foreign regulatory bodies. Furthermore, our independence allows us to choose highly-qualified foreign correspondents with the right expertise for each specific assignment.

### HISTORY

Heirs to a tradition of tax law practice in Milan, the Firm is tied to the integrity and professional ethic of Mario Olivieri, untimely passed away, who provided tax and corporate assistance to foreign investors since the 1950's, earning respect of colleagues and communities.

## WHAT WE DO

### SERVICES TO NON-EU COMPANIES

## WHAT WE DO



We provide a full range of services to foreign companies, since the beginning of their investment in Italy. We provide tax and corporate advising services and work closely with our qualified correspondent firms to provide additional legal, accounting and audit services.

### **Customized services**

We do not provide generic services, but tailored advice, developing close relationships with the clients and taking into consideration each client's specific needs.

### **"Problem-solver" approach**

The guiding principle behind our service is a profound commitment to finding solutions to each client's problems.

## TAX SERVICES

The corporate and expatriates taxation services that the Firm provides include:

### **Taxation of companies**

- Opinions concerning uncertain or complicated domestic and cross borders tax issues,
- Tax planning and tax due diligences upon acquisitions,
- Inter-group transactions (*services, interest payments, dividends, royalties, etc.*),
- Tax planning upon corporate reorganisations,
- Establishment of long-term financing transactions,
- Domestic and international mergers, demergers, asset contributions, exchange of shares, purchase and sale of shares,
- Joint ventures between Italian and foreign companies,
- Voluntary winding up,
- VAT issues (*also related to real estate, securities and financing transactions, territoriality issues, intra-community and triangular transactions, representations of non residents*),
- Other indirect tax issues,
- Negotiation of tax rulings.

### **International taxation**

- Taxation of incomes deriving from cross-border transactions,
- International Tax Treaties,
- EU Directives on direct taxes and VAT,
- Transfer pricing regulations,
- International tax planning.

### **Taxation of "expatriates"**

- Definition of the fiscal residency of employees seconded to Italy,
- Fulfilment of entrance duties (*e.g. Visa, residence and work permits*),
- Personal income tax planning,
- Tax treatment of incomes.

### **Pre-litigation and Litigation**

- Assistance since the beginning of tax audits,
- Pre-judicial tax settlements,
- Tax appeals and assistance before Tax Courts.

## CORPORATE SERVICES

### **Mergers & Acquisitions**

- Engineering takeovers and related legal structures,
- Carrying out preliminary audits,
- Negotiating and drafting transactions for acquisition and sale of shares (*letters of intent, share sales agreements, asset and liability guarantees, shareholder agreements, etc.*),
- Domestic and international mergers, demergers, asset contributions, exchange of shares, purchase and sale of shares.

### **Long-term Financing Operations**

- Capital increases in cash or in kind,
- Risk capital,
- Related shareholder agreements,
- Financial restructuring,
- Securities.

### **Other Transactions involving Corporate Law**

- Joint Ventures,
- Company incorporation (*corporations, limited liability companies, partnerships, etc.*),
- Opening branch offices and representative offices,
- Changing by-laws and corporate legal records,
- Distribution, agency and licensing agreements.

## WHO WE ARE

## SERVICES TO NON-EU COMPANIES

SERVICES TO NON-EU COMPANIES

SERVICES TO NON-EU COMPANIES FOR THEIR INVESTMENTS IN THE EU

US, Japanese and many other non-EU companies are increasingly requiring the support and the coordination of a EU professional for their investments in the EU.

Our experience, our continuous studies in the EU laws and our long term contacts with clients and professionals located in various EU jurisdictions, qualify us as "EU advisors", as we can provide non-EU investors with information concerning any EU jurisdiction and the selection and coordination of the law firms in the EU countries where local support is necessary or advisable.

**In particular, our strength is in providing the following services:**

- Information on countries within Europe that are most suitable for a particular investment,
- Tax advising for invoicing in the EU,
- Compliance with the EU VAT law and the EU Tax Directives.

For more information about the services we provide to foreign clients, please refer to the "What we do" section.



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