

AC

# YOUR TRUSTWORTHY ONE-STOP-FIRM

An independent law and tax firm that is particularly focused on the needs of its clients, capable of offering high quality multi-disciplinary services thanks to the diverse range of specializations and expertise of its individual professionals.





A method founded  
on expertise and a keen understanding  
of the business of each client,  
as well as shared experiences

Studio Associato AC Avvocati e Commercialisti **provides assistance on all aspects of Corporate and Commercial Law**, supporting enterprises in all phases of their business.

In the corporate area, the attorneys of Studio AC assist their clients in the drafting, negotiation and conclusion of a broad range of contracts concerning both the establishment and management of companies (by-laws, shareholders' agreements, capital transactions, the creation of different share classes, intercompany transactions, joint ventures).

The professionals of Studio AC Avvocati e Commercialisti also have **significant experience in advising start-ups**, supporting them from a legal and tax standpoint, in the planning and management of day-to-day operations.

The firm's practice also covers the process of adopting and implementing organizational, management and control models pursuant to Legislative Decree 231/2001 and may also include activities related to corporate secretary duties and formalities, including the keeping of corporate and accounting books and records.

In the area of Commercial Law, AC Avvocati e Commercialisti assists clients on an ongoing basis, supporting them in their business and in the drafting, negotiation and conclusion of a vast range of contractual agreements concerning domestic and international commerce in a broad range of sectors (distribution, agency, franchising, contracting, purchase and sale, commission, transport, temporary labor, supply, sub-supply, licenses, sponsorship, advertising, and also atypical and more innovative contracts).

## Your trusted one-stop-shop firm

A complete and flexible firm, comprised of Professionals offering multidisciplinary and integrated legal and tax services. AC Avvocati e Commercialisti represents for its clients a single, one-stop-shop point of reference capable of ensuring a coordinated and integrated management of all of the many legal and tax matters that may arise in the context of a single corporate transaction.



HOW WE WORK

## The Client is our primary focus

For AC Avvocati e Commercialisti, each and every client is unique, just like the solutions that the Firm's professionals propose. The assistance provided by AC is custom-tailored and starts with an in-depth knowledge and understanding of the business context that characterizes and differentiates each client.

It is for this reason that the Firm's professionals – in the majority of cases – maintain long-term relationships with our clients, who are accompanied throughout a journey toward growth and success: trust, transparency and complete confidentiality form the foundation of this relationship.



# PRACTICE AREAS

Specialization, in order to become a key factor of success, cannot depart from a 360-degree vision of the various issues facing a business and it is for this reason that AC provides assistance and consultancy services.

## A complete view of the client's situation

- TAX COMPLIANCE, TCF
- NATIONAL, INTERNATIONAL AND GLOBAL MOBILITY TAX
- TRANSFER PRICING
- MERGERS AND ACQUISITIONS – M&A
- CORPORATE LAW AND COMMERCIAL CONTRACTS
- BANKING, FINANCIAL AND INVESTMENT FUND AND REAL ESTATE LAW
- VAT AND CUSTOMS
- TAX PROCEEDINGS
- LITIGATION, ARBITRATION AND MEDIATION
- ACCOUNTING, AUDITS AND BUSINESS VALUATION
- ANTITRUST AND COMPETITION LAW
- ADMINISTRATIVE LAW
- LABOR LAW
- GENERATIONAL TRANSITIONS AND WEALTH PROTECTION
- INTELLECTUAL PROPERTY INFORMATION TECHNOLOGY AND PRIVACY
- INSOLVENCY AND BUSINESS DISTRES

## Tax Compliance, TCF

A team of tax experts team focused on the fulfillment of all tax requirements, assists the client in properly complying with the tax laws and regulations, also ensuring total and partial outsourcing services, also assisting non-resident entities in opening representation offices, branches and subsidiaries.

In this context, AC also offers risk assessment and risk management/control services within its "Tax Control Framework".

## National, International and Global Mobility Tax Matters

AC assists its clients in the planning and realization of all types of corporate transactions and provides assistance in relation to the tax matters that may arise in connection with the same, with particular regard to the analysis and application of international treaties, European tax laws and, lastly, the supranational practice set forth in OECD /G20 as incorporated in the BEPS Project / Action Plan.

Our professionals assist our clients on all issues related to legal, tax and administrative matters associated with the international mobility of personnel (expatriates) and the tax position of so-called HNWI (High net worth individuals).

## Transfer Pricing

AC boasts extensive experience in the analysis and preparation of transfer pricing procedures and documents for Italian clients and non-residents. Our professionals specialized in transfer pricing have solid tax and economic-business expertise and support clients in the resolution of issues related to transfer pricing, through the analysis and review of transfer pricing procedures and the adoption of intercompany transfer pricing policies which are efficient from a tax standpoint and compliant with Italian and foreign laws and regulations.

## Mergers and Acquisitions – M&A

AC provides consultancy and assistance to national and international enterprises, groups of enterprises, private equity and venture capital funds, in all phases of mergers and acquisitions (mergers, demergers, acquisitions or sales of shareholdings or businesses, investment agreements).

## Corporate Law and Commercial Contracts

In the corporate area, the attorneys of Studio AC assist their clients in the drafting, negotiation and conclusion of a broad range of contracts concerning both the establishment and management of companies (by-laws, shareholders' agreements, capital transactions, creation of various share classes, intercompany transactions, joint ventures).

## Banking, Financial and Investment Fund Law and Real Estate Law

Studio AC provides assistance in the areas of Banking, Finance and Insurance Law to banks, insurance companies and other financial services operators in all of the transactions and phases related to the assistenza banking, finance and insurance business.

## VAT and Customs

Despite the significant complexity of issues pertaining to VAT and other indirect taxes, AC's professionals, who have gained and developed solid technical knowledge and expertise, support clients in the management of risks related to such matters, particularly in the context of international trade, ensuring not only that clients are in a position to comply with the legal framework, but also a considerable competitive advance on the markets.

## Tax Proceedings

The professionals of AC Avvocati e Commercialisti offer consultancy and assistance in all phases and levels of tax proceedings, at the national and international, related to claims concerning all types of taxes, from the tax audit phase to the litigation phase before the tax commission, including attempts at reaching settlements with the tax authorities.

## Litigation, Arbitration and Mediation

AC's attorneys are experts in this area and assist clients of all types of corporate, financial and commercial disputes, during both the pre-litigation phase and during legal proceedings, in the context of ordinary and special legal proceedings, national and international arbitrations and proceedings before independent authorities.

## Accounting, Audit and Business Valuations

Thanks to a state-of-the-art integrated technological system, Studio AC provides assistance in handling all accounting processes, as well as single phases of such processes, either from our offices or directly at the client's premises, in managing invoicing procedures, preparing annual and extraordinary financial statements, and drafting reports.

## Antitrust and Competition Law

AC's attorneys provide assistance and consultancy and all areas of antitrust law, at both the EU and national level, including issues related to state aid, with reference to all industrial sectors.

## Administrative Law

AC also assists enterprises on administrative law matters, particularly in the areas of public contracts and urban planning, development of the territory and public finance.

## Labor Law

Thanks to its team of specialized labor lawyers, AC provides consultancy and assistance, including in legal proceedings, in the area of labor law, social security and trade union law.

## Generational transitions and wealth protection

AC's professionals have gained solid experience in the management of issues related to trust and estates law, in the planning and transfer of family wealth.

## Intellectual Property, Information Technology and Privacy

The assistance provided by AC covers a multitude of industrial sectors, comprising the protection, through both legal proceedings and out-of-court negotiations, including in the area of unfair competition and comparative advertising, of all aspects of intellectual and industrial property and, in particular, the protection of patents, trademarks, confidential information, designs and models, copyrights, domain names.

## Insolvency, Enterprises in Distress

AC has extensive experience in the area of bankruptcy and debt restructuring. The Firm assists its clients in the various phases of business distress, in the context of debt restructuring transactions, insolvency proceedings and other related legal proceedings.

## Research Center

The Firm considers the professional training of its collaborators and the quality of communications to clients of their expertise, as gained and updated on an ongoing basis, to be of key importance.

In line with this strategic goal, the Firm has one of the best Research Centers on the market, to which numerous professionals dedicate their time, and with which a large share of collaborators collaborate systematically, keeping alive and well the Firm's propensity for in-depth analysis and rigor in its technical and scientific publications. The articles and contributions of the Research Center may be found in the "Publications" section.

## Publishing initiatives and journalism

Studio AC Avvocati e Commercialisti dedicates significant resources to the development of publishing initiatives, through both the participation of its professionals as presenters at seminars and conferences for specialized professional training and updating.

In particular, through contributions published in the main Italian legal and tax periodicals, monographs and books providing in-depth analysis, attention is focused on the Firm's main practice areas, establishing an on-going dialectic between long-term training, professional practice, and the sharing of knowledge.



AC's office is located in the heart of Milan, at piazzale Luigi Cadorna 2, in the center of the city's business district.

The rigor and elegance of this early 20th century building and our luminous and welcoming offices – which have been recently restored thanks to a meticulous renovation aimed at restoring its vintage prestige while at the same time lending modern functionality – reflects AC's close attention to details and care for all projects it undertakes.

The proximity to all of the metro lines and the connection terminal with Malpensa airport make AC's offices particularly convenient and easy to reach for its national and international clients.



Milan

Piazzale Luigi Cadorna, 2

Tel. +39 02 872 878 00

Fax +39 02 872 877 86

[www.actaxlaw.com](http://www.actaxlaw.com)