

Because
we care.



Tonucci & Partners





Tonucci & Partners

With a long tradition of expertise and success, we offer premium legal and tax services across the full range of business services.

A past that strengthens our future.

Founded in Rome in the early nineties, Tonucci & Partners has achieved impressive results in Italy and abroad, pioneering as a foreign law firm in Eastern European areas. Since our establishment, we have focused on both transactional and litigation activities, providing a domestic and cross-border perspective to our clients.

Despite our success, we maintain our independence and are proud of our past. We ensure qualified and affordable consultancy to a wide range of clients. Our long tradition of providing expertise guarantees strong future prospects, just as our investment in people, research and innovation does.

THE IMPORTANCE OF BEING PRESENT.

Our offices are located in Italy (Rome, Milan, Padua, Prato, Trieste, Lecce), Romania (Bucharest) and Albania (Tirana). Through our local offices, we ensure day-to-day assistance to domestic and international clients, regarding both local and cross-border matters.

We work closely with premier law firms all around the world. Because when we say we are close to our clients' needs, we really mean it.



What you need defines who we are.

We really care about people and their interests and we recognize that competence, experience, understanding and reliability must be our commitment to our clients and drive our success in assisting them. That's what makes us the ideal partner for legal and tax solutions.

We strive to ensure that our clients are constantly supported by a fully competent team of professionals with a high level of experience and knowledge of the business industry and its related needs, dedicated to meeting the highest expectations, with practical and prompt solutions, paying attention to every detail. You trust us, and we care.

TO SUPPORT YOU IS TO UNDERSTAND YOU.

Our mission is to look beyond the legal aspects and help clients meet the challenges of their continuously evolving businesses. We aim at seeking strategic innovation and creating enduring added-value for clients.

Our professionals have been educated and have gained experience abroad. We encourage a dynamic and flexible attitude in carrying out our services, focusing on both academic accuracy and a problem-solving approach.



Corporate and M&A

We have gained long-lasting experience in providing a complete range of legal services for commercial transactions and corporate and financial service practices, acting as a close advisor to domestic and foreign clients in every aspect of their local and international business, from the setting-up and implementation of corporate structures, to dealing with on-going affairs and commercial issues, advising on the overall aspects of strategic transactions and critical stages.

We have achieved significant expertise in almost every industry, as well as a global insight in relation to complex and multi-jurisdictional projects.

Our clients include a wide range of entities and individuals, from large, medium and small-sized private companies, multi-national groups, listed companies, investment banks, private equity firms, to senior management, directors and business entrepreneurs.

“Worldwide
professionals
gathered
to support.”

COMMERCIAL AFFAIRS AND CONTRACTS

Advising on the full range of commercial affairs. Assisting in the negotiation and preparation of commercial agreements on a domestic or a multi-jurisdictional basis, regarding the needs of all industries (e.g. sale and purchase, lease, supply, distribution, production, procurement, development, licensing, cooperation, co-marketing agreements, etc.).

MERGERS AND ACQUISITIONS

Advising and assisting in the buy-side or sell-side of M&A domestic and cross-border transactions processes.

PRIVATE EQUITY AND VENTURE CAPITAL

Representing both investors and managers in private deals.

FOREIGN INVESTMENTS

Advising in coordination with locally-based law firms on establishment, structuring and reorganization transactions as well as acquisitions and disposals of businesses and assets in emerging markets, such as those in Eastern Europe and Africa.

CORPORATE GOVERNANCE

Assisting companies, directors, officers and shareholders; providing strategic guidance in dealing with day-to-day corporate governance issues.

CONSORTIA AND JOINT VENTURES

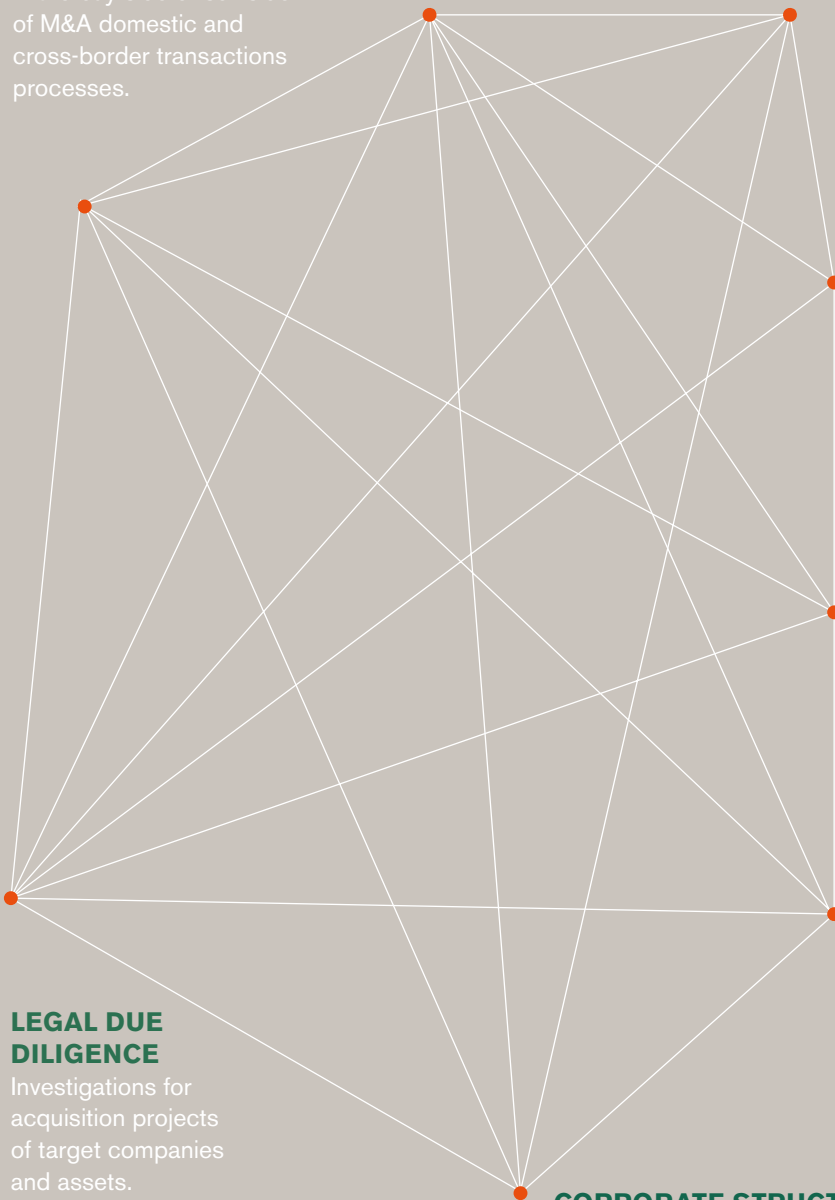
Advising on strategic alliances and collaboration deals, handling the contractual, regulatory and practical challenges of business consortia and joint ventures.

LEGAL DUE DILIGENCE

Investigations for acquisition projects of target companies and assets.

CORPORATE STRUCTURING

Shaping corporate and organizational structures for startups, mature companies and groups.



Restructuring & Insolvency

We take a multi-disciplinary approach to meeting clients' needs when dealing with financial difficulties and facing industrial crisis, by implementing innovative and practical legal strategies, and assisting in insolvency proceedings in Italy and abroad.

Our team, in fact, benefits from the skills of professionals specializing in insolvency law, corporate law, M&A, litigation, employment law, tax law and banking and finance.

Our clients range from large, medium and small-sized companies and groups, directors, shareholders and investment funds, banks and insurance companies, to officers appointed by the Courts.



“Experience
generates
knowledge.”

REORGANIZATION OF COMPANIES' ACTIVITIES

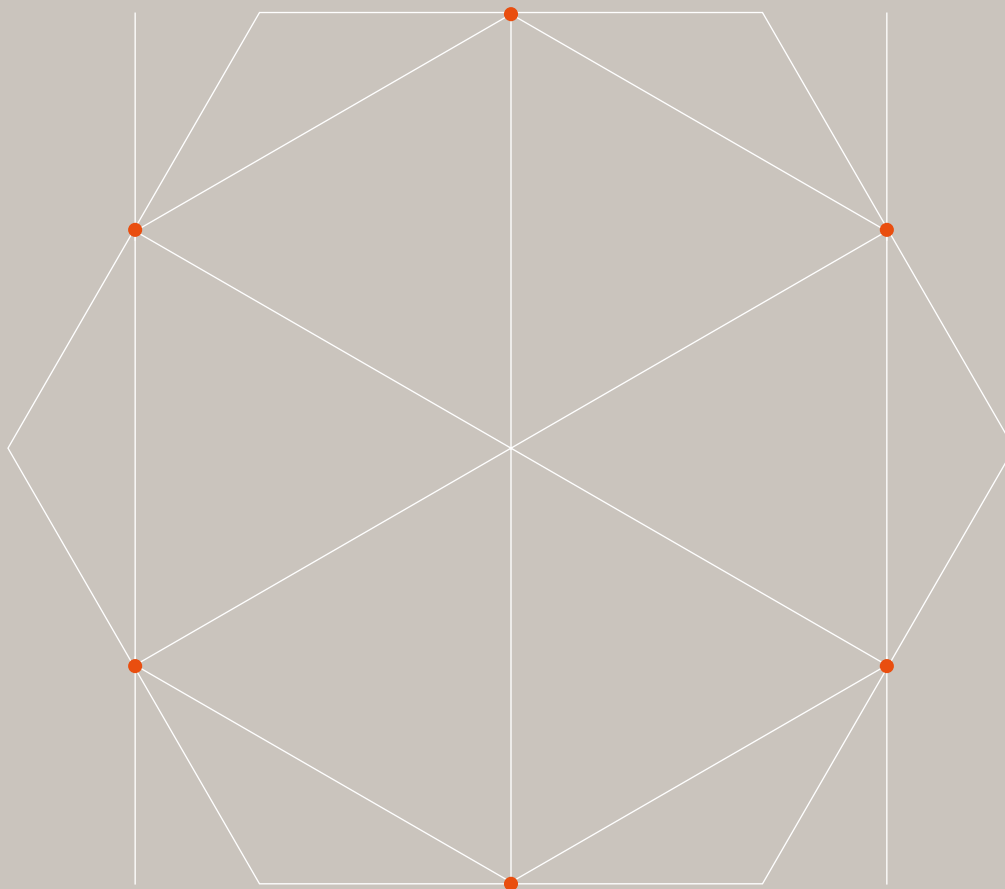
Advising on dismissal of assets and businesses, leasing businesses, merging companies and businesses, terminating plant leases, delocalizing, acquisition of troubled, distressed, and bankrupt companies, rescue planning and implementation.

RENEGOTIATION AND RESTRUCTURING OF DEBT FINANCING

Negotiating standstill and settlement agreements with creditors, banks and financial intermediaries, distressed financing and rescheduling, advising on contingency planning, leverage finance, out-of-court restructurings, debt-to-equity swaps, non-performing loans.

INSOLVENCY PROCEEDINGS

Assisting with recovery and/or liquidation plans to be submitted to Courts in insolvency proceedings, settlements within insolvency proceedings, assets and credit recovery, bankruptcy and insolvency filing procedures.



RESTRUCTURING PLANS FOR THE WORKFORCE

Advising on collective dismissal agreements of the workforce, transferring activities and employees, negotiation with trade unions new plant agreements, requalification programs.

ASSISTANCE FOR COMPLIANCE REVIEW

Advising lenders, shareholders and investors, as well as directors, auditors, courts, bankruptcy trustees and commissionaires on legal duties, liabilities and fulfilling legal requirements.

DAMAGES AND DEBT RECOVERY, LEGAL ACTIONS

Representing in losses and damages claims and settlements related to insolvency.

Competition, Trade and the European Union

Our competition practice group combines technical expertise with a practical problem-solving approach and focuses on preventing, minimizing and dealing with legal risks related to both domestic and EU competition in regulatory and trade matters.

We advise on the full range of compliance and enforcement issues, and we assist in liaising with competition authorities of various Member States. We represent clients in proceedings before public authorities and courts, including the European Commission and the EU Courts.

Our knowledge and expertise encompasses a wide range of industries, including sports audiovisual rights, shipbuilding, gaming and betting, defense, renewable energy, airport services, infrastructure, insurance, finance, pharmaceuticals, media and telecommunications.



**EU LAW
AND TRADE
REGULATIONS**

Advising on areas covered by EU law and domestic implementing regulations, including free movement of goods, services, capital, public procurement and trade regulations.

MERGER CONTROL

Notifications under domestic and EU regulations. Coordination of multi-jurisdictional merger control assessment and subsequent filings.

STATE AID

Advising both beneficiaries and Public Institutions in informal and formal State Aid investigations.

**ANTITRUST
AND CONSUMER
PROTECTION AUDITS
AND COMPLIANCE
PROGRAMS**

Tailor-made programs to meet clients' different needs, including ad hoc training to employees, drafting internal guidelines, codes of conduct and procedures, user-friendly compliance toolkits and overall constant follow up.

**COMPETITION
LAW, PUBLIC
ENFORCEMENT**

Advising on cartels and abuse of a dominant position; providing representation in proceedings before domestic and EU competition authorities and subsequent appeals; representation in proceedings before domestic Administrative Courts or EU Courts.

**COMPETITION LITIGATION
AND DAMAGE CLAIMS**

Advising on private enforcement actions involving competition law infringements.

**CONSUMER PROTECTION
AND MISLEADING
ADVERTISING**


Advising on marketing strategies; compliance with domestic and EU consumer protection law and in proceedings before the relevant authorities.

**COMMERCIAL
AGREEMENTS, INCLUDING
COMPLEX IPR LICENSING**

Advising on competition law, and compliance of commercial and IPR licensing agreements within several industries.

Banking, Finance & Capital Markets

We guarantee our extensive experience in all aspects of banking, finance and capital markets laws, gained by advising top domestic and international banks, financial institutions, sponsors and companies on a wide array of domestic and cross-border transactions, as well as on services and the regulatory aspects of financial and capital markets.

A photograph of two men in dark suits walking away from the camera down a brightly lit hallway with glass walls. The image is overlaid with a semi-transparent orange filter. The quote is centered over the lower half of the image.

**“Bringing together
completeness
and competence.”**



ACQUISITION AND CORPORATE FINANCE

Assisting lenders and borrowers with the whole spectrum of domestic and cross border banking transactions, with particular focus on acquisition financing, syndicated loans, investment grade, corporate and asset-based financing.

STRUCTURED FINANCE & SECURITIES

In an area where innovation and creativity are fundamental, the Firm has successfully developed the ability to structure a variety of sophisticated solutions for a broad range of financial products, including securitizations of various asset classes, such as CDOs, CLOs and credit derivatives.

DEBT RESTRUCTURING

Advising creditors and companies on debt restructuring, refinancing and reorganization transactions, as well as on all issues relating to standstill agreements, restructuring plans and agreements, including composition with creditors.

PROJECT FINANCING

Facilitating the financing of major projects across Italy as well as abroad, and particularly within Central and Eastern Europe, ensuring a seamless multi-disciplinary approach.

REAL ESTATE FINANCE

Expert handling of real estate finance matters serving a number of purposes, including investments, development, restructuring and valorization, as well as the incorporation of real estate funds.

ORDINARY FINANCE

Providing on-going legal assistance to banks and financial intermediaries and companies of all sizes in relation to credit facilities, focusing on day-to-day business purposes.

CREDIT FACILITIES FOR RESEARCH AND INNOVATION (R&I)

Advising and assisting companies of all sizes in order to have access to credit facilities supported by the EU (Horizon 2020), and aimed at the implementation of research and innovation (R&I).

CREDIT FACILITIES AND FISCAL BENEFITS RESERVED FOR SMES

Assisting SMEs, especially when innovative and in the start-up phase, to gain easier access, via financial instruments, to loans, guarantees, counter-guarantees and hybrid, mezzanine and equity finance, as well as Italian fiscal benefits.

CAPITAL MARKETS

Assisting clients with all forms of equity and debt transactions, including IPOs and takeover bids, capital increase and public offerings of debt securities, combining a strong expertise in securities law with a comprehensive, commercially-driven approach.

REGULATORY

Advising banks, investment firms, asset management companies and financial intermediaries on the legal and organizational implications due to the adoption and implementation of EU directives and regulations enacted in the banking and finance sectors.

INVESTMENT FUNDS

Assisting investment funds and investment management companies regarding the setting up, reorganization and winding up of UCITS, alternative investment funds, private equity funds, real estate funds, and credit funds.

DERIVATIVES AND REPO AGREEMENTS

Assisting banks and Italian companies in drafting and negotiating ISDA or GMRA, and GMSLA Master Agreements.

Administrative Law

Our specialized team provides guidance and assistance to domestic and foreign clients in understanding and complying with national and local administrative laws, provisions, regulations, procedures, permits, applications and enforcement matters, including rules and principles of regulatory agencies. We support both corporate clients and individuals in liaising and dealing with public authorities. We provide advice at all strategic levels and at all stages of public administration activities in regard to the management of administrative entities and state or locally-owned companies.

We have gained specific experience in assisting our clients (both private clients and public bodies) in selection and tender procedures.

We provide full service consultation for regulatory affairs and regulated industries. Our Administrative Law practice is also integrated with the activities of other practice areas, including Commercial Law, Corporate and M&A, Competition, Trade and European Union, Energy and Real Estate. Therefore we normally perform due diligence and provide advice and assistance on concessions, authorizations and permits in the context of corporate, financial and other transactions.

We represent our clients in any phase and grade of administrative and litigation proceedings before all administrative and judicial authorities, including regulatory bodies. We also provide highly specialized assistance in settlement of disputes with public administrations, generally by arbitration.

PUBLIC AND PRIVATE PARTNERSHIPS

Offering a full range of assistance with respect to cooperation between public and private entities under various forms of Public Private Partnerships (PPPs), such as project financing, concessions, public/private joint ventures, Integrated Planning Programmes and Programme Agreements.

PUBLIC TENDERS AND PROCUREMENTS

Providing assistance relating to both public procurement and public contracts in compliance with EU legislation. Assistance with and advice on organization and management of tenders processes and on participation in selection and tender procedures (e.g. public works and concessions, services and supply contracts).

DUE DILIGENCE

Carrying out due diligence in relation to administrative law and regulation matters and compliance concerns.

INDUSTRY REGULATION (AVIATION, HEALTH CARE, PHARMACEUTICALS, FOODS, MEDICAL DEVICES, COSMETICS, TELECOMMUNICATIONS, ETC.)

Providing guidance and advice to regulated industries and affairs (e.g. application requirements), with a full range of services relating to specific industry matters, including assistance with regulatory compliance and advice on administrative vigilance (e.g. pharmacovigilance).

ENVIRONMENTAL

Advising on a wide range of issues relating to environmental law and related authorizations and evaluation processes, such as VIA, VAS, AIA; providing full assistance with waste management, water disposal, reclamation of contaminated sites, air and noise pollution.

Energy

Energy sources are a strong priority in each market. The continuous development and potential of exploiting technologies imply significant investments in large-scale projects, performed by both domestic and foreign investors, including banks, funds, manufacturers, developers, businessmen, from private businesses to the largest corporations.

Our Energy group offers full guidance in the articulated and stratified legal and regulatory framework of the industry. We ensure a multi-disciplinary approach, which involves expertise in corporate law, environmental law, public and private procurement, administrative law, banking and finance, antitrust, real estate and tax law.

We provide support for every aspect of the business, including, inter alia, project financing, leasing, acquisition financing, M&A, asset deals, due diligence, nomadic incentive schemes, planning and regulatory consents, supply, construction and maintenance contracts, PPAs, tax, environmental issues and permits, and IP and technology-related rights protection. We have also assisted in the privatization of state-owned companies operating in the energy industry.

We have gained a significant experience in market practices and actively promote change and improvements in legislation within governmental bodies and energy associations.

We assist a variety of clients in domestic and cross-border matters and transactions, from domestic or multi-national companies focused on renewable energy, to oil and petrochemical operators, as well as financial operators and contractors, in planning and implementing sophisticated transactions.



Real Estate

We have considerable domestic and international expertise across the real estate industry and a detailed knowledge of the local market. Our dedicated team has a multi-disciplinary approach in dealing with all real estate matters, including, inter alia, the expertise of our Corporate and M&A, Banking & Finance, Administrative Law and Tax practice groups.

The complexity of the transactions with which we have been regularly involved enables us to deliver successful, client-focused solutions for the full range of operators in the real estate sector, from developers to investors, from owners to lessees, and from builders to lenders.





REAL ESTATE PORTFOLIO

Assistance in selling and purchasing real estate portfolios directly, or through selling and purchasing company shareholdings. Assistance in assets management and valorization through lease and sale, as well as lease-back transactions, business disposals, maintenance and other services agreements, etc.



SETTING UP OF FUNDS

Advising asset management companies and other collective investment schemes in setting up and managing listed and unlisted real estate funds with reference to legal and on-going regulator requirements.



REAL ESTATE FINANCING

Assisting banks and operators in negotiating, drafting, executing and performing real estate financing agreements and related security packages.



REAL ESTATE DEVELOPMENT

Providing guidance in the negotiation and implementation of real estate development and upgrading transactions, including drafting of relevant project and building contracts.



DISTRESSED ASSETS

Assistance with selling and purchasing distressed real estate assets, debt restructuring plan strategies, CMBS and other securitization transactions relevant to real estate assets.



DUE DILIGENCE

Assistance with carrying out due diligence with respect to real estate assets and the issuance of legal due diligence reports.

“Expanding
through technology,
advancing through
innovation.”

ICT, Data Protection, Intellectual and Industrial Property

We help our clients to exploit, protect and leverage their trademarks, patentable inventions, designs, know-how, creative works and copyrights. Our lawyers are trained in meeting the demands of a multi-jurisdictional approach and a fast-evolving, increasingly global market.

We focus on solutions to privacy and data processing issues.

We combine the expertise of an intellectual property practice with a commercial transactions and litigation practice, including criminal defense.

We provide assistance with the registration of domestic and international trademarks, investigations, monitoring, proactive and preventative measures in order to protect intellectual and industrial property rights, regarding regulatory and contractual issues, and ICT issues that include – among others – data protection, domain name registration and computer & cyber crimes.

DOMAIN NAMES

Requests for domain name registration (including availability check). Disposal, protection and recovery of domain names. Assistance in alternative dispute resolutions and representation in litigation cases.

POLICIES & PROCEDURES

Assistance in defining, updating and reviewing standardized company policies and procedures.

TECHNOLOGY TRANSACTIONS

Assistance with purchasing, selling, licensing and/or developing technology-based products or services.

COMPUTER & CYBER CRIME

Dealing with the illegal use of computers, online information and the Internet.

DATA PROTECTION & PRIVACY

Advice on all aspects of implementation and compliance with data protection & privacy legislation. Assistance with preparing related model-documentation, provisions and contracts.

COPYRIGHT, PATENTS & TRADEMARKS

Advising on brand strategies and protection strategies for copyright, patents, trademarks and designs. Management of domestic and international clearance, registration and policing of patents and trademarks.

INTELLECTUAL PROPERTIES LITIGATION

Assistance with, and representation in, intellectual property disputes, including patents, copyright, trademarks, advertising interests, licensing, IT and trade secrets infringements.

ICT COMPLIANCE

Assistance in dealing with operational and technical matters regarding Information & Communication Technology businesses in order to ensure compliance with all regulated aspects.

TECHNOLOGY & INTERNET

Overall assistance in information and communication technology matters (on-going advice, negotiation and drafting of ICT contracts, including Internet website development and management contracts, e-commerce issues, software license agreements, software development and marketing agreements, Telecommunication law issues, etc.).

Sports, Media, Entertainment Leisure & Gaming

Our multi-disciplinary Sports, Media, Entertainment, Leisure & Gaming group is composed of qualified and proactive professionals who are led by a true passion for sports, media and all forms of e-commerce, including gaming & gambling.

We have broad experience dealing with both corporate and individual clients, and have developed a solid reputation and strong working relationships in the related business sectors, acting for domestic and international entities such as sporting companies and clubs, owners, sponsors, investment houses, agents, film & television studios, governing bodies, professional athletes, artists, celebrities and talents, in a wide variety of matters.

Our remarkable track record, experience and specialist know-how enable us to provide our clientele with highly customized services and dedicated assistance including, but not limited to, contract negotiation, sponsorships, M&A and joint ventures, intellectual property, arbitration, mediation, licensing and regulatory compliance, labor law, insurance, torts, tax and litigation.





**BUSINESS STRATEGY
AND MARKET ENTRY
PLANNING (LICENSES
AND AUTHORIZATIONS)**

Analysis and assessment of the most effective domestic market-entry strategy. Full service package for obtaining licenses and authorizations (including scouting and procurement of trading licenses in the secondary market), filing and all post-authorization activities including dealings and on-going communication with the regulatory authorities.

**DUE DILIGENCE
INVESTIGATIONS AND
RELATED CONTRACTS**

Pre-deal due diligence of legal, tax and accounting nature. Deal-related contract arrangements.

**INTELLECTUAL
PROPERTY
MATTERS IN SPORTS**

Advising and providing guidance in dealing with intellectual property rights related to teams, athletes and sports events.

M&A

Advising and assisting with the buy-side or sell-side of M&A; domestic and cross-border transactions; processes of national and international sport clubs, with specific expertise in football clubs.

CONTRACTS

Assistance in negotiation and preparation of all commercial agreements related to the sports, entertainment, leisure and gaming industries (e.g. sponsorship contracts, endorsement contracts, player transfer contracts, contracts for the management of sports facilities, agreements between athletes and sports distributors, etc).

**BUSINESS
FACILITATION AND
MATCHMAKING**

Identification and introduction to local business partners and commercial opportunities.

SPORTS AUTHORITIES

Liaising with national sports federations regarding on-going businesses.

**LEGAL & REGULATORY
COMPLIANCE**

Bespoke assistance to domestic and foreign-based companies with respect to legal and regulatory compliance and day-to-day operations.

Labor

We ensure authoritative advice to employers (ranging from large, medium and small-sized companies and domestic and multi-national groups to state-owned companies) and employees (such as directors and senior management) on every aspect of labor, employment and pension law, and provide clients with highly dedicated and skilled experience in conducting litigation in the courts.

Our practice group provides sector-specific assistance aimed at planning and implementing managerial intervention strategies best suited to business, advising on labor and employment issues in corporate mergers, acquisitions, reorganizations and crisis.



HR ADVISORY
On-going advice and assistance on a day-to-day basis (help line) for all issues regarding employment and personnel management. Conducting educational and training activities for management and staff regarding labor matters and changes in legislation.

MANAGEMENT OF LABOR CONTRACTS
General advice in negotiation and management of all employment agreements; providing assistance in dealing with on-going salary, social security and work safety matters.

DUE DILIGENCE
Carrying out legal due diligence on labor matters.

TRADE UNIONS AND INDUSTRIAL RELATIONS
General advice and guidance on Trade Union Law, representing and assisting in collective negotiations, and preparation of collective arrangements before employers, trade unions and competent authorities.

AGENCY

Guidance in dealing with any stage and type of agency relationship within networks and business organizations; handling all phases of contract preparation and management; providing advice on the day-to-day concerns of on-going relationships between principals and agents.

NON-COMPETITION, CONFIDENTIALITY, SECRECY AND STABILITY AGREEMENTS

Drafting of contracts and related clauses of non-competition, confidentiality, secrecy and stability. Providing guidance for dealing with non-solicitation undertakings and loyalty concerns. Handling protection measures and remedies, including urgent proceedings.

DISMISSAL AND TERMINATION

Providing guidance and expertise in dealing with dismissal of employees and contract termination.

LITIGATION

Providing representation for litigation cases, at any stage and grade, in contentious and administrative proceedings, including arbitration.

STRATEGIC TRANSACTIONS AND BUSINESS DISPOSALS

Providing guidance and assistance on labor matters within strategic transactions (e.g. acquisitions, mergers and demergers, business reorganization, crisis solution plans, disposals of business units). Assisting in setting up and implementing workforce outsourcing and flexible work arrangements.

Litigation & Dispute Resolution

Our Litigation group is comprised of a large team of lawyers, which consistently maintains a high profile in every sector of litigation. We have extensive experience in handling domestic and cross-border litigation and arbitration matters. Our professionals have gained industry-specific knowledge, integrating experienced trial lawyers with equally talented lawyers with a focus on transactional and regulatory matters.

We pursue our clients' objectives by focusing on successful, pragmatic strategies and remedies. Our primary aim is to help our clients by focusing on their commercial goals, and by selecting a tailored approach for each case, providing the most commercially advantageous solution.

“Success can only
be pursued through
determination.”

- **MEDIATION AND ASSISTED NEGOTIATION PROCEDURES**

- **DOMESTIC AND INTERNATIONAL PROCEDURE**

- **SPORTS**

Sports disputes related to the public regulations governing the federations and leagues at the Italian and European levels, both in domestic and international arbitration.

- **PROFESSIONAL MALPRACTICE**

Assistance in professional liability disputes, with a specific focus on medical malpractice (in which our team has developed a remarkable expertise), supporting both hospitals and health facilities and victims of medical malpractice.

- **TORTS**

Consumer product safety, product liability, class actions, defamations.

- **IT AND INTELLECTUAL PROPERTY**

Large claims involving copyright, trademarks, patents, industrial design, layout design protection and violations of such rights.

- **CORPORATE**

Domestic and international litigation proceedings on M&A (public or private), transactions and shareholders' disputes, breach of directors' duties and corporate finance transactions agreements.

- **BANKING AND FINANCE**

Domestic and international litigation proceedings on large claims concerning derivatives, financial services and products.

- **COMMERCIAL**

Domestic and international litigation related to breach of commercial contracts (such as tender, licensing agreements, investment agreements, joint ventures, supply agreements, etc.).

- **REAL ESTATE**

Disputes in real estate transactions, breach of right in rem, protection of possession and/or ownership rights, enforcement of lease agreements and related rights.

- **ENVIRONMENTAL AND RENEWABLE ENERGY**

Disputes regarding treatment and disposal of waste, international trade of waste, relations and issues with customs, EPC contracts and renewable energy.

- **INSURANCE**

Domestic and international litigation proceedings related to catastrophes, large risks, and environmental risks.

- **COMPETITION**

Domestic and international litigation involving antitrust law, anti-competitive practices and market distortions.

- **TAX, CUSTOM AND TAX COLLECTION**

All tax and customs issues, including tax collection.

- **FAMILY AND INHERITANCE**

Assistance with litigation related to separation and divorce procedures, assistance throughout negotiations, protection of children (minors), parentage investigations, inheritance law and family assets protection.

Crime, Investigation & Compliance

We understand the traumatic effect that a criminal investigation can have on directors and managers, executives and employees, including their families. Our Crime and Investigation team provides guidance in dealing with legal risks, and assistance to companies and individuals facing prosecution and sanctions for the following:

- **CORPORATE AND FINANCIAL CRIMES, BANKRUPTCY, TAX CRIMES AND SMUGGLING;**
- **HEALTH, HYGIENE AND SAFETY AT WORK CRIMES;**
- **ENVIRONMENTAL, FOOD SAFETY CRIMES, COUNTERFEIT;**
- **FRAUD, CRIMES AGAINST PROPERTY AND COMMERCE, MONEY LAUNDERING, INSIDER DEALING, COMPUTER AND CYBER CRIMES;**
- **BRIBERY AND CORRUPTION AND ALL THE CRIMES AGAINST THE PUBLIC ADMINISTRATION;**
- **OFFENCES ARISING FROM MEDICAL AND PROFESSIONAL MALPRACTICE AND NEGLIGENCE, DISASTERS AND SERIOUS DRIVING ACCIDENTS.**

We deal with all aspects of seizure, confiscation, restraint and other precautionary measures, and we act before national and European Courts, representing both the defendant and the civil claimant.

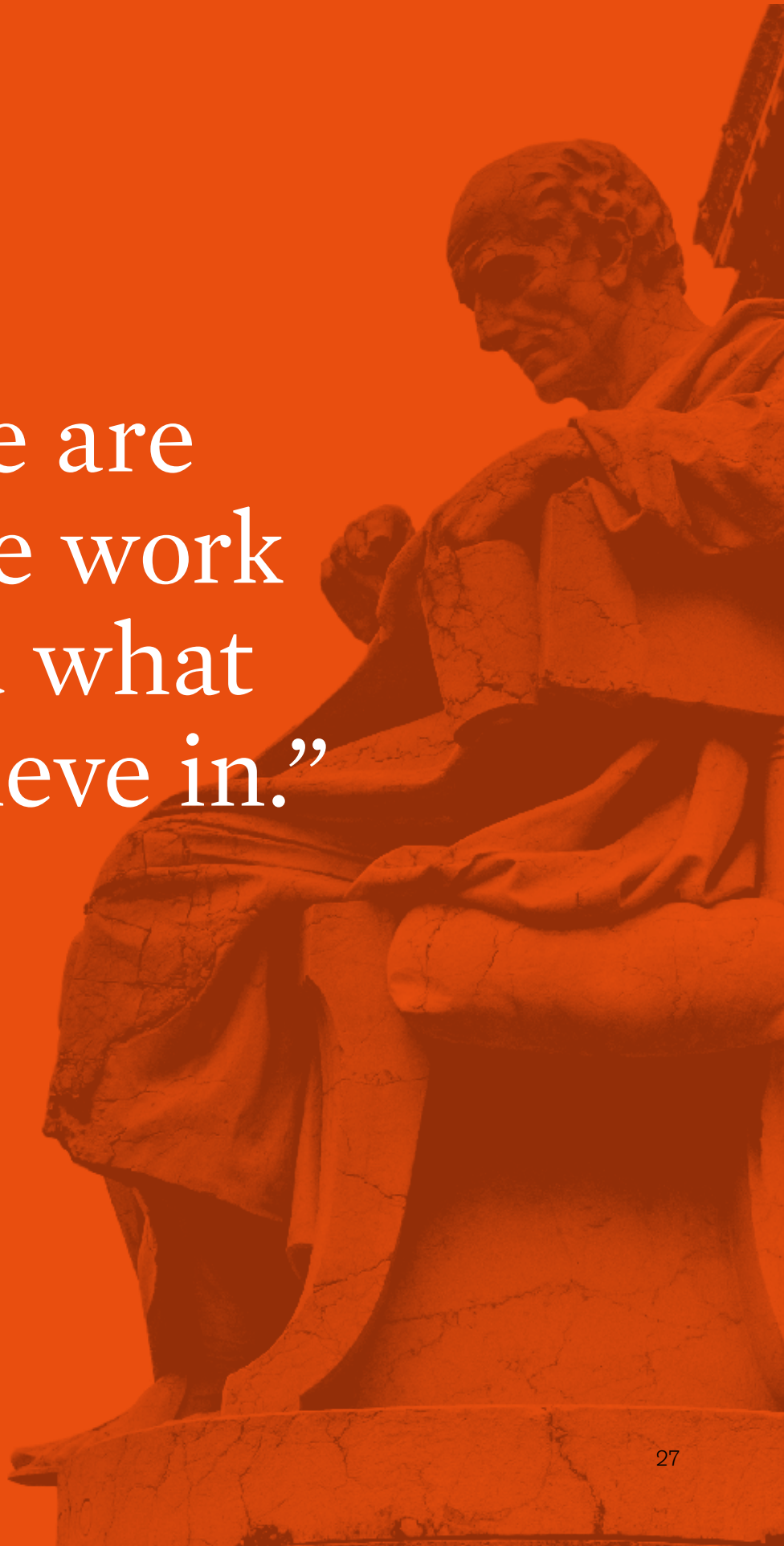
We support our clients in investigating serious internal misconduct and work to minimize financial and reputational damage.

Our professionals offer a full-service approach to ensure regulatory compliance, including support for preventing sanctions and liabilities for crimes caused by management and employee misconduct.

We further advise domestic and foreign companies on all matters related to corporate liability, including assistance with the following:

- **RISK ASSESSMENT ACTIVITIES, AIMED AT IDENTIFYING THE RISKS AND CARRYING OUT A SUITABLE INTERNAL CONTROL SYSTEM;**
- **COMPLIANCE PROGRAMS AND THE RELATED PROTOCOLS (INCLUDING CODE OF ETHICS, DISCIPLINARY SYSTEM, OPERATING PROCEDURES);**
- **INTERNAL PROCEDURES OF THE COMPANY;**
- **AUDITS OF POLICIES AND PROCEDURES AND INTERNAL INVESTIGATIONS;**
- **VESTING SUPERVISORY BODY'S ROLES.**

“People are
who we work
for and what
we believe in.”



Tax

We offer guidance on tax law and tax planning, providing effective and flexible solutions for businesses. Our tax group provides advice on both domestic and cross border matters and transactions, offering a wide range of tax services for operational activities and special projects, including, inter alia, commercial ventures, share and assets deals, asset disposals, company transformations, capitalizations, restructuring of company organization and services, intra-group transactions and financial agreements.

We also carry out tax audits, risk management assessments and appraisals, and we represent clients before tax authorities and in litigation cases.

ACCOUNTS AND MANAGEMENT REPORTS

Assisting with and carrying out audits on accounts (for budgets, reports and financial statements, etc.).

RULING

Advising and providing representation regarding national and international tax ruling applications.

TAX DUE DILIGENCE AND AUDITS

Performing due diligence on accounts and fulfillment of tax obligations and internal audits.

CAPITAL MARKETS

Advising on tax implications of stock issuance and negotiations over stock options and stockholdings.

COMPANY STRUCTURES AND STRATEGIC TRANSACTIONS

Performing feasibility studies and implementation of company structuring and restructuring operations, including set up, mergers, demergers, capitalizations, transformations and dissolution of companies and business structures (e.g. joint ventures and consortia). Advising on planning and performing management buy-out, shares and assets deals, public offers of stock and stock option plans.

TAX ADVISORY

Advising on tax matters in relation to domestic (local and national) and international aspects. Providing representation before all tax offices and authorities.

LITIGATION

Assisting in litigation proceedings before courts and administrative bodies.

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PRATO

TRIESTE

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BUCHAREST

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