



# Tax 2025

## ITALY

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# Tax 2025

## ITALY





# TAX MARKET IN ITALY: 2024 OVERVIEW

By LC Publishing Group

The Italian tax law market has experienced significant evolution over the past year, shaped by ambitious regulatory reforms, digitalization initiatives, and a dynamic economic environment. As Italy seeks to modernize its tax regime and attract investment, legal and advisory firms have found both challenges and opportunities in adapting to a rapidly shifting landscape.

## Regulatory reform and policy shifts

In 2024, Italy continued implementing an expansive tax reform agenda aimed at streamlining the system and fostering economic growth. Central to these reforms were efforts to simplify income tax brackets, improve taxpayer compliance, and reduce corporate tax burdens. These initiatives reflect a broader governmental push to increase the competitiveness of Italy's economy within the EU and globally.

The reforms have placed a strong emphasis on transparency and digital administration. A key development was the expansion of mandatory e-invoicing obligations to smaller businesses and independent professionals, reinforcing Italy's leading position in digital tax compliance within the European Union.

In parallel, Italy has deepened its alignment with international tax standards, particularly under the OECD's Base Erosion and Profit Shifting (BEPS) framework. Strengthened transfer pricing rules and the implementation of EU-wide initiatives, such as the DAC7 directive, have increased the demand for international tax structuring and compliance services.

## Market dynamics and emerging trends

### 1. Cross-border advisory demand:

Amid growing complexity in international tax regulation, Italian firms are experiencing heightened demand for cross-border advisory services. Multinational clients require tailored solutions to navigate evolving compliance requirements and mitigate tax risks.

### 2. Technology-driven compliance:

Tax law firms and accounting practices are accelerating investments in digital tools, including AI-enhanced tax software and automated compliance platforms. These tools are increasingly essential for staying agile in a fast-changing regulatory landscape and meeting client expectations for efficiency and accuracy.

### 3. Transactional tax work:

A surge in private equity activity and corporate transactions across sectors such as energy, infrastructure, and tech has fueled demand for tax due diligence, structuring, and post-

deal advisory. Legal tax teams are playing a critical role in navigating fiscal aspects of deal-making in Italy.

## Key players in the legal market

Leading Italian firms such as **Chiomenti**, **Legance**, **Gianni & Origoni**, **GPBL** and **Maisto e Associati** continue to dominate the tax advisory landscape, offering deep expertise across domestic and international matters. Global players like **PwC**, **Deloitte**, and **EY** maintain a strong presence, particularly in areas requiring multidisciplinary advisory and international network.

These firms are actively expanding service offerings to include ESG-related tax advisory, wealth management planning, and litigation support, reflecting the diversification of client needs.

## Challenges and structural issues

Despite progress in reform and digitalization, Italy's tax system still faces notable challenges. Regulatory uncertainty, particularly around potential windfall or wealth taxation measures, has complicated long-term planning for businesses and high-net-worth individuals. Additionally, procedural delays in tax dispute resolution continue to hamper the efficiency of the legal system, despite ongoing efforts to modernize court processes.

## Opportunities and growth areas

The push toward sustainability has opened new avenues in green tax incentives and ESG-focused advisory. Law firms are increasingly supporting clients in leveraging tax credits and complying with environmental tax obligations.

Real estate and private wealth planning are also emerging as growth segments, particularly for firms advising international clients relocating to or investing in Italy. Recent changes to inheritance and property tax rules have increased the demand for sophisticated legal guidance in these areas.

## Outlook for 2025

Looking ahead, the Italian tax law market is poised for continued transformation. As regulatory frameworks evolve and digital innovation accelerates, tax professionals will be central to helping clients navigate both compliance and strategic planning. Firms that can combine legal acumen with technological capabilities and international expertise will be best positioned to lead in this competitive and complex environment.

# MARKET OVERVIEW

TEAM AND GENDER EQUALITY	
NUMBER OF FIRMS	34
NUMBER OF PROFESSIONALS	2593
FEMALE PROFESSIONALS	1073
PERCENTAGE OF FEMALE PROFESSIONALS	42,35%
NUMBER OF PARTNERS	442
FEMALE PARTNERS	95
PERCENTAGE OF FEMALE PARTNERS	21,70%

REVENUES	
AVERAGE REVENUE TAX DURING LAST FISCAL YEAR	28,86
PERCENTAGE OF THE REVENUE TAX COMPARED TO THE TOTAL REVENUE	69,80%
PERCENTAGE OF THE REVENUE TAX COMPARED TO THE TOTAL REVENUE (EXCLUDED BOUTIQUES)	31%
PERCENTUAL VARIATION OF REVENUE TAX COMPARED TO LAST YEAR	32,64%

PERCENTAGE OF TAX REVENUE ASSOCIATED WITH ENTERPRISES	
SMALL ENTERPRISES	27,40%
MEDIUM ENTERPRISES	35,59%
BIG ENTERPRISES	37,01%

PERCENTAGE OF TAX REVENUE RELATED TO PRACTICE AREA OF EXPERTISE	
ADVISORY	23,95%
TRANSFER PRICING	5,63%
FINANCIAL TAXATION	6,37%
M&A AND EXTRAORDINARY TAXATION	15,68%
LITIGATION	9,68%
VAT AND INDIRECT TAXES	6,05%
PRIVATE CLIENTS & WEALTH MANAGEMENT	10,95%
TAX PRIVATE EQUITY	5,95%
TAX RESTRUCTURING	2,47%
COOPERATIVE TAX COMPLIANCE	3,42%
EU TAXATION	2,89%
INTERNATIONAL TAXATION	6,42%
TAX CRIMINAL LAW	0,53%

\*All data were collected and aggregated on a total of 34 firms active in the tax market estimated by LC Publishing Group research team

## MARKET TRENDS

### Team and Gender Equality

Based on the data collected by the research team, firms active in the Italian tax market this year had, on average, 76 professionals per firm and 13 partners. Naturally, this average includes Big Four firms and super-boutiques, which significantly raise the overall numbers.

Just over 42 out of every 100 professionals are women, and nearly 22 out of every 100 partners are women — an improvement compared to last year, when there were slightly more female professionals (almost 43%) but significantly fewer female partners (less than 19%).

Looking specifically at the firms that provided data for both years, the number of female professionals rose from 863 to 891, with 72 female partners last year and 77 this year. While these are positive figures in absolute terms, they are less so in relative terms: the percentage of female professionals in these firms decreased from 43.39% to 42.92%, while the percentage of female partners increased from 21.95% to 22.78%.

### Revenue in the Tax Practice

In 2024, we estimated an average revenue of €2.07 million per partner. In 2025, this figure increased to €2.22 million, marking a 7.1% growth.

Focusing only on firms that provided data for both years, the number of partners increased from 328 to 338, allowing us to estimate a system-wide growth of 10.37%.

In 2024, mid-sized companies led the tax market with a 40% share, followed by large companies at 35.5% and small firms at 24.5%. This year, large players account for 37%, mid-sized enterprises for 35.6%, and small enterprises for 27.4%.

### Areas of Activity

In 2025, the most significant areas of activity in the tax practice market are advisory (24%), extraordinary transactions (15.7%), and wealth management for high-net-worth individuals (11%). Last year, the top three were advisory at 17.3%, litigation at 14.8%, and extraordinary transactions at 13.2%.

While there haven't been drastic shifts, some changes in the areas of activity are interesting and noteworthy: advisory grew by 6.7%, while litigation dropped by 5.1%. Private wealth management gained 2.8%, and M&A increased by 2.5%, whereas transfer pricing declined by 1.2%, and international taxation fell by 1.2% within the EU and 1.7% outside the EU.

TAX

## TAX

### RESEARCH PERIOD 2024

This report is the first publication from the Research Center of LC Publishing Group, which focuses on the Tax sector in the Italian market. The methodology involves analysing three macro-elements, which researchers have used to compile this report:

- Reading and studying submissions and self-applications that report on the main deals and consultations carried out in the last 12 months.
- Conducting market intelligence.
- Collecting feedback and opinions from clients and peers.

This allowed us to identify the true excellence of the sector beyond individual areas of specialization. By using this methodology, we aim to provide a comprehensive and accurate overview of the Tax market in Italy. We believe that this report will be a valuable resource for companies, organizations, and individuals who are interested in gaining a better understanding of this sector.

## LEGEND

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### MARKET LEADER

The firm/professional has a widespread recognition and a high reputation highlighted by their clients, the counterparts, and, in general, by all industry operators surveyed by the research center, including competitors.

### ELITE

The firm/professional has a well-established presence in the market with a considerable number of mandates obtained. It has been mentioned by numerous operators (clients and some competitors), demonstrating widespread recognition and reputation.

### EXCELLENT

The firm/professional has been indicated by prestigious market operators as an excellence in the market. Active in all specializations of the practice, it has widespread recognition and a reputation highlighted by its clients and some counterparts.

### HIGHLY RECOMMENDED

The firm/professional is present and active in the market; the expertise has peaks of excellence focused on one or more sub-specializations of the practice; recognition primarily obtained from its own clients.

### RECOMMENDED

The firm/professional is present and active in the market; the expertise has focused excellence in specific areas of the practice; it has a consolidated and partially widespread recognition, obtained from its own clients.



## TAX

## FIRM

## STAR

Maisto e Associati

## MARKET LEADER

Chiomenti

Gatti Pavesi Bianchi Ludovici

Gianni &amp; Origoni

Legance

## ELITE

BonelliErede

Facchini Rossi Michelutti

Foglia &amp; Partners

McDermott Will &amp; Emery

## EXCELLENT

AndPartners

CBA

Clifford Chance

Di Tanno Associati

DLA Piper

FIVERS

Linklaters

PedersoliGattai

Pirola Pennuto Zei &amp; Associati

## HIGHLY RECOMMENDED

A&amp;O Shearman

ADVANT Nctm

Andersen

Ashurst

Baker McKenzie

Bisozzi Nobili &amp; Partners

bureau Plattner

Cleary Gottlieb

Crowe Valente

EY

Freshfields

Plusiders

PwC TLS

Russo De Rosa Associati

Salvini e Soci

Santacroce &amp; Partners

STS Deloitte

Tremonti Romagnoli Piccardi e Associati

Withers

## RECOMMENDED

Alma LED

Belluzzo International Partners

Bernoni Grant Thornton

CMS

d'Aniello &amp; Associati

Dentons

DWF

Giovannelli e Associati

Hogan Lovells

KPMG

LEXIA

Lipani Legal &amp; Tax

Morri Rossetti &amp; Franzosi

Pavia e Ansaldo

Simmons &amp; Simmons

Studio Rock

Studio Stella Monfredini

Ughi e Nunziante

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## OTHER REMARKABLE PLAYERS

BSVA

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CMCA

DMG &amp; PARTNERS

LawaL

Paroli Fossa &amp; Associati

## TAX

## PROFESSIONAL

## STAR

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## MARKET LEADER

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Paolo Ludovici - Gatti Pavesi Bianchi Ludovici

Andrea Silvestri - Legance

Stefano Simontacchi - BonelliErede

## ELITE

Massimo Antonini - Chiomenti

Fabio Brunelli - Di Tanno Associati

Fabio Chiarenza - Gianni & Origoni

Giuliano Foglia - Foglia & Partners

Carlo Galli - Clifford Chance

Claudia Gregori - Legance

Riccardo Michelutti - Facchini Rossi Michelutti

Vania Petrella - Cleary Gottlieb

Lorenzo Piccardi - Tremonti Romagnoli Piccardi e Associati

Luca Rossi - Facchini Rossi Michelutti

Livia Salvini - Salvini e Soci

Andrea Tempestini - McDermott Will & Emery

## EXCELLENT

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Francesco Assegnati - CBA

Pietro Bracco - AndPartners

Luca Dal Cerro - Gianni & Origoni

Leo De Rosa - Russo De Rosa Associati

Roberto Egori - Linklaters

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Guido Doneddu - Pirola Pennuto Zei & Associati

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Paolo Viganò - BSVA



# EXPERTISE AREA

## ADVISORY

## FIRM

## STAR

Maisto e Associati

## MARKET LEADER

EY

Gatti Pavesi Bianchi Ludovici

Legance

## ELITE

AndPartners

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Foglia &amp; Partners

Gianni &amp; Origoni

McDermott Will &amp; Emery

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CBA

Di Tanno Associati

FIVERS

PedersoliGattai

Plusiders

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Dentons

Morri Rossetti &amp; Franzosi

PwC TLS

Russo De Rosa Associati

Studio Rock

Vasapolli &amp; Associati

Withers

## RECOMMENDED

Belluzzo International Partners

Bernoni Grant Thornton

Cleary Gottlieb

Crowe Valente

DWF

KPMG

LEXIA

Lipani Legal &amp; Tax

Pavia e Ansaldo

Simmons &amp; Simmons

Studio Stella Monfredini

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DMG &amp; PARTNERS

LawaL

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Andrea Fiorelli - Dentons

Marco Lio - PwC TLS

Tancredi Marino - DWF

Roberta Moscaroli - Dentons

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Antonello Lupo - Ughi e Nunziante

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Davide Martelli - DMG &amp; PARTNERS

Antonio Micalizzi - LawaL



## TRANSFER PRICING

## FIRM

## STAR

Maisto e Associati

## MARKET LEADER

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Gatti Pavesi Bianchi Ludovici

PwC TLS

## ELITE

Gianni & Origoni

Legance

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## EXCELLENT

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Crowe Valente

Facchini Rossi Michelutti

Foglia & Partners

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STS Deloitte

## HIGHLY RECOMMENDED

A&O Shearman

EY

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## FIRM

## MARKET LEADER

Chiomenti  
Clifford Chance  
Linklaters

## ELITE

A&O Shearman  
Ashurst  
Gatti Pavesi Bianchi Ludovici  
Gianni & Origoni  
Legance  
Maisto e Associati

## EXCELLENT

BonelliErede  
CBA  
FIVERS  
Foglia & Partners  
Freshfields  
Hogan Lovells  
PedersoliGattai  
Simmons & Simmons

## HIGHLY RECOMMENDED

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Dentons  
Di Tanno Associati  
Facchini Rossi Michelutti  
Giovannelli e Associati  
Studio Rock  
Tremonti Romagnoli Piccardi e Associati  
Watson Farley & Williams

## RECOMMENDED

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PwC TLS  
STS Deloitte

## PROFESSIONAL

## MARKET LEADER

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Paolo Ludovici - Gatti Pavesi Bianchi Ludovici  
Raul-Angelo Papotti - Chiomenti

## ELITE

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Fabio Chiarenza - Gianni & Origoni  
Giuliano Foglia - Foglia & Partners  
Claudia Gregori - Legance  
Michele Milanese - Ashurst  
Renato Parternollo - Freshfields  
Luca Rossi - Facchini Rossi Michelutti  
Marco Valdonio - Maisto e Associati

## EXCELLENT

Giovanni Bandera - PedersoliGattai  
Michele Citarella - CBA  
Elia Ferdinando Clarizia - A&O Shearman  
Cristiano Garbarini - PedersoliGattai  
Francesco Mantegazza - FIVERS  
Marco Palanca - Simmons & Simmons  
Serena Pietrosanti - Hogan Lovells

## HIGHLY RECOMMENDED

Fabrizio Capponi - Dentons  
Alfredo Guacci Esposito - Watson Farley & Williams  
Marco Guerrieri - Studio Rock  
Roberta Moscaroli - Dentons  
Eugenio Romita - Giovannelli e Associati  
Gianluca Russo - Cleary Gottlieb  
Francesca Staffieri - Gianni & Origoni  
Stefania Trezzini - Tremonti Romagnoli Piccardi e Associati

## RECOMMENDED

Daniela Caporicci - PedersoliGattai  
Alessandro Catona - PwC TLS  
Luca Di Nunzio - AndPartners  
Giorgio Iacobone - CBA  
Mauro Lagnese - STS Deloitte  
Mario Nunziata - Pavia e Ansaldo

## M&amp;A AND EXTRAORDINARY TRANSACTIONS

## FIRM

## STAR

Maisto e Associati

## MARKET LEADER

Chiomenti

Facchini Rossi Michelutti

Foglia &amp; Partners

Gatti Pavesi Bianchi Ludovici

Gianni &amp; Origoni

Legance

## ELITE

BonelliErede

Clifford Chance

Di Tanno Associati

Linklaters

McDermott Will &amp; Emery

## EXCELLENT

AndPartners

Ashurst

Cleary Gottlieb

Dentons

FIVERS

PedersoliGattai

Pirola Pennuto Zei &amp; Associati

Russo De Rosa Associati

## HIGHLY RECOMMENDED

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CBA

DWF

Morri Rossetti &amp; Franzosi

Pavia e Ansaldo

Simmons &amp; Simmons

STS Deloitte

Tremonti Romagnoli Piccardi e Associati

Watson Farley &amp; Williams

## RECOMMENDED

Alma LED

Andersen

bureau Plattner

Hogan Lovells

Lipani Legal &amp; Tax

PwC TLS

Studio Rock

Studio Stella Monfredini

Ughi e Nunziante

Withers

## OTHER REMARKABLE PLAYERS

Belluzzo International Partners

CDR Cattaneo Dall'Olio Rho &amp; Partners

CMCA

d'Aniello &amp; Associati

LawaL

## PROFESSIONAL

## MARKET LEADER

Massimo Antonini - Chiomenti

Fabio Chiarenza - Gianni &amp; Origoni

Giuliano Foglia - Foglia &amp; Partners

Claudia Gregori - Legance

Paolo Ludovici - Gatti Pavesi Bianchi Ludovici

Andrea Tempestini - McDermott Will &amp; Emery

## ELITE

Fabio Brunelli - Di Tanno Associati

Roberto Egori - Linklaters

Carlo Galli - Clifford Chance

Giuseppe Andrea Giannantonio - Chiomenti

Riccardo Michelutti - Facchini Rossi Michelutti

Lorenzo Piccardi - Tremonti Romagnoli Piccardi e Associati

Luca Rossi - Facchini Rossi Michelutti

Stefano Simontacchi - BonelliErede

Marco Valdonio - Maisto e Associati

## EXCELLENT

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Pietro Bracco - AndPartners

Fabrizio Capponi - Dentons

Leo De Rosa - Russo De Rosa Associati

Massimo Di Terlizzi - Pirola Pennuto Zei &amp; Associati

Andrea Fiorelli - Dentons

Cristiano Garbarini - PedersoliGattai

Francesco Guelfi - A&amp;O Shearman

Marco Jannon - Pavia e Ansaldo

Francesco Mantegazza - FIVERS

Michele Milanese - Ashurst

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Fabrizio Colombo - Tremonti Romagnoli Piccardi e Associati

Luca Di Nunzio - AndPartners

Luigi Garavaglia - Biscozzi Nobili &amp; Partners

Alfredo Guacci Esposito - Watson Farley &amp; Williams

Ottavia Orlandoni - DWF

Marco Palanca - Simmons &amp; Simmons

Maricla Pennesi - Andersen

Gianluca Russo - Cleary Gottlieb

## RECOMMENDED

Luigi Belluzzo - Belluzzo International Partners

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Nicola Broggi - PwC TLS

Francesco d'Aniello - d'Aniello &amp; Associati

Federico Di Cesare - Lipani Legal &amp; Tax

Fedele Gubitosi - Studio Rock

Hannes Hilpold - bureau Plattner

Antonello Lupo - Ughi e Nunziante

Filippo Molinari - Withers

Roberta Moscaroli - Dentons

Daniela Pasquarelli - Morri Rossetti &amp; Franzosi

Guido Arie Petraroli - Alma LED

Serena Pietrosanti - Hogan Lovells

Valentina Santini - STS Deloitte

Paolo Stella Monfredini - Studio Stella Monfredini

## OTHER REMARKABLE PLAYERS

Enrico Colantoni - CMCA

Giorgio Dall'Olio - CDR Cattaneo Dall'Olio Rho &amp; Partners

Alberto Picariello - LawaL

## LITIGATION

## FIRM

## STAR

Maisto e Associati

## MARKET LEADER

Gatti Pavesi Bianchi Ludovici

Pirola Pennuto Zei & Associati

## ELITE

BonelliErede

Chiomenti

Di Tanno Associati

Gianni & Origoni

Legance

Salvini e Soci

## EXCELLENT

AndPartners

Bernoni Grant Thornton

CBA

Crowe Valente

Santacroce & Partners

Tremonti Romagnoli Piccardi e Associati

## HIGHLY RECOMMENDED

A&O Shearman

Ashurst

Belluzzo International Partners

Biscozzi Nobili & Partners

Facchini Rossi Michelutti

FIVERS

Foglia & Partners

LEXIA

Lipani Legal & Tax

Morri Rossetti & Franzosi

Plusiders

PwC TLS

Watson Farley & Williams

## RECOMMENDED

BSVA

bureau Plattner

Dentons

Pavia e Ansaldo

PedersoliGattai

Russo De Rosa Associati

Simmons & Simmons

STS Deloitte

Studio Rock

Studio Stella Monfredini

Ughi e Nunziante

## PROFESSIONAL

## MARKET LEADER

Giulio Andreani - Gianni & Origoni

Massimo Antonini - Chiomenti

Marco Cerrato - Maisto e Associati

Tommaso Di Tanno - Di Tanno Associati

Livia Salvini - Salvini e Soci

## ELITE

Cristiano Caumont Caimi - Tremonti Romagnoli Piccardi e Associati

Guido Guetta - Pirola Pennuto Zei & Associati

Stefano Petrecca - CBA

Pietro Piccone Ferrarotti - Gatti Pavesi Bianchi Ludovici

Stefano Simontacchi - BonelliErede

Piergiorgio Valente - Crowe Valente

## EXCELLENT

Luciano Bonito Oliva - Gianni & Origoni

Tonio Di Iacovo - Pirola Pennuto Zei & Associati

Matteo Fanni - Legance

Benedetto Santacroce - Santacroce & Partners

Raffaele Massimo Simone - Plusiders

Pietro Bracco - AndPartners

## HIGHLY RECOMMENDED

Renzo Amadio - Di Tanno Associati

Luigi Belluzzo - Belluzzo International Partners

Eugenio Briguglio - Biscozzi Nobili & Partners

Duccio Casciani - Foglia & Partners

Alessandro Dagnino - LEXIA

Francesco Facchini - Facchini Rossi Michelutti

Alfredo Guacci Esposito - Watson Farley & Williams

Francesco Guelfi - A&O Shearman

Francesco Mantegazza - FIVERS

Riccardo Michelutti - Facchini Rossi Michelutti

Michele Milanese - Ashurst

Fabrizio Gaetano Pacchiarotti - Morri Rossetti & Franzosi

Marco Pane - Bernoni Grant Thornton

Arnaldo Salvatore - Lipani Legal & Tax

## RECOMMENDED

Gianluca Boccalatte - Biscozzi Nobili & Partners

Fabrizio Cavallaro - Russo De Rosa Associati

Raffaele Correnti - bureau Plattner

Andrea de' Mozzi - PedersoliGattai

Gian Marco Fulco - STS Deloitte

Andrea Fiorelli - Dentons

Roberto Iaia - Pavia e Ansaldo

Nicola Lucariello - AndPartners

Roberta Moscaroli - Dentons

Barbara Negri - Studio Rock

Marco Palanca - Simmons & Simmons

Barbara Pizzoni - Ughi e Nunziante

Walter Di Rosa - STS Deloitte

Sabina Rampinini - BSVA

Paolo Stella Monfredini - Studio Stella Monfredini

## VAT AND INDIRECT TAXES

**FIRM****MARKET LEADER**

Santacroce &amp; Partners

**ELITE**

FIVERS

Gatti Pavesi Bianchi Ludovici

Maisto e Associati

**EXCELLENT**

Facchini Rossi Michelutti

Crowe Valente

Plusiders

**HIGHLY RECOMMENDED**

AndPartners

Lipani Legal &amp; Tax

Morri Rossetti &amp; Franzosi

Pirola Pennuto Zei &amp; Associati

Studio Stella Monfredini

STS Deloitte

Tremonti Romagnoli Piccardi e Associati

**RECOMMENDED**

A&amp;O Shearman

Ashurst

BSVA

bureau Plattner

CMCA

Gianni &amp; Origoni

PwC TLS

Russo De Rosa Associati

Simmons &amp; Simmons

Watson Farley &amp; Williams

**PROFESSIONAL****MARKET LEADER**

Benedetto Santacroce - Santacroce &amp; Partners

**ELITE**

Pietro Bricchetto - Gatti Pavesi Bianchi Ludovici

Pierpaolo Maspes - SCGT

Fabio Oneglia - FIVERS

Luca Rossi - Facchini Rossi Michelutti

Marco Valdonio - Maisto e Associati

Antonio Vitali - Tremonti Romagnoli Piccardi e Associati

**EXCELLENT**

Federico Baridon - Crowe Valente

Stefano Cesati - Pirola Pennuto Zei &amp; Associati

Roberta De Pirro - Morri Rossetti &amp; Franzosi

Michele Marzano - Plusiders

**HIGHLY RECOMMENDED**

Elia Ferdinando Clarizia - A&amp;O Shearman

Luca Di Nunzio - AndPartners

Silvia Di Florio - STS Deloitte

Marco Frulio - Gianni &amp; Origoni

Alfredo Guacci Esposito - Watson Farley &amp; Williams

Hannes Hilpold - bureau Plattner

Luca Lavazza - PwC TLS

Michele Milanese - Ashurst

Federica Paiella - Russo De Rosa Associati

Marco Palanca - Simmons &amp; Simmons

Arnaldo Salvatore - Lipani Legal &amp; Tax

Paolo Stella Monfredini - Studio Stella Monfredini

Fabio Tullio Coaloa - STS Deloitte

**RECOMMENDED**

Enrico Colantoni - CMCA

Paolo Viganò - BSVA



## PRIVATE CLIENTS &amp; WEALTH MANAGEMENT

**FIRM****MARKET LEADER**

Gatti Pavesi Bianchi Ludovici  
 PedersoliGattai  
 Russo De Rosa Associati  
 Vasapolli & Associati  
 Withers

**ELITE**

Belluzzo International Partners  
 Facchini Rossi Michelutti  
 Maisto e Associati

**EXCELLENT**

Biscozzi Nobili & Partners  
 DWF  
 FIVERS  
 Foglia & Partners  
 Ughi e Nunziante

**HIGHLY RECOMMENDED**

Ashurst  
 d'Aniello & Associati  
 Gianni & Origoni  
 Legance  
 Lipani Legal & Tax  
 Pavia e Ansaldo  
 Simmons & Simmons  
 STS Deloitte

**PROFESSIONAL****MARKET LEADER**

Giovanni Bandera - PedersoliGattai  
 Luigi Belluzzo - Belluzzo International Partners  
 Giulia Cipollini - Withers  
 Leo De Rosa - Russo De Rosa Associati  
 Paolo Ludovici - Gatti Pavesi Bianchi Ludovici  
 Andrea Vasapolli - Vasapolli & Associati

**ELITE**

Marco Cerrato - Maisto e Associati  
 Giuliano Foglia - Foglia & Partners  
 Stefano Massarotto - Facchini Rossi Michelutti

**EXCELLENT**

Francesco d'Aniello - d'Aniello & Associati  
 Antonello Lupo - Ughi e Nunziante  
 Tancredi Marino - DWF  
 Francesco Nobili - Biscozzi Nobili & Partners  
 Francesco Mantegazza - FIVERS

**HIGHLY RECOMMENDED**

Primo Ceppellini - STS Deloitte  
 Fabio Chiarenza - Gianni & Origoni  
 Federico Di Cesare - Lipani Legal & Tax  
 Marco Graziani - Legance  
 Michele Milanese - Ashurst  
 Mario Nunziata - Pavia e Ansaldo  
 Marco Palanca - Simmons & Simmons  
 Alberto Russo - Russo De Rosa Associati

## TAX PRIVATE EQUITY

**FIRM****MARKET LEADER**

Chiomenti  
 Facchini Rossi Michelutti  
 Legance  
 Russo De Rosa Associati

**ELITE**

Cleary Gottlieb  
 Di Tanno Associati  
 Foglia & Partners  
 Gatti Pavesi Bianchi Ludovici  
 Gianni & Origoni  
 Maisto e Associati  
 PedersoliGattai

**EXCELLENT**

A&O Shearman  
 Ashurst  
 CBA  
 Dentons  
 FIVERS  
 Pirola Pennuto Zei & Associati  
 Simmons & Simmons

**HIGHLY RECOMMENDED**

BonelliErede  
 Clifford Chance  
 Pavia e Ansaldo  
 Tremonti Romagnoli Piccardi e Associati

**HIGHLY RECOMMENDED**

Andersen  
 Belluzzo International Partners  
 Hogan Lovells  
 STS Deloitte

**PROFESSIONAL****MARKET LEADER**

Massimo Antonini - Chiomenti  
 Fabio Brunelli - Di Tanno Associati  
 Leo De Rosa - Russo De Rosa Associati  
 Giuliano Foglia - Foglia & Partners  
 Luca Rossi - Facchini Rossi Michelutti

**ELITE**

Michele Aprile - Gatti Pavesi Bianchi Ludovici  
 Fabio Chiarenza - Gianni & Origoni  
 Cristiano Garbarini - PedersoliGattai  
 Marco Graziani - Legance  
 Claudia Gregori - Legance  
 Marco Valdonio - Maisto e Associati

**EXCELLENT**

Nathalie Brazzelli - Pirola Pennuto Zei & Associati  
 Michele Citarella - CBA  
 Andrea Fiorelli - Dentons  
 Carlo Galli - Clifford Chance  
 Francesco Guelfi - A&O Shearman  
 Francesco Mantegazza - FIVERS  
 Michele Milanese - Ashurst  
 Marco Palanca - Simmons & Simmons  
 Lorenzo Piccardi - Tremonti Romagnoli Piccardi e Associati  
 Gianluca Russo - Cleary Gottlieb

**HIGHLY RECOMMENDED**

Fabrizio Capponi - Dentons  
 Giuseppe Alessandro Galeano - Pavia e Ansaldo  
 Mauro Messi - Maisto e Associati  
 Giorgio Orlandini - STS Deloitte  
 Lorena Pellissier - Belluzzo International Partners  
 Serena Pietrosanti - Hogan Lovells  
 Marcello Rabbia - Andersen  
 Gianmarco Tortora - Dentons

## TAX RESTRUCTURING

## FIRM

## MARKET LEADER

A&O Shearman  
Gianni & Origoni

## ELITE

AndPartners  
CBA  
Dentons  
Gatti Pavesi Bianchi Ludovici  
Linklaters  
Maisto e Associati

## EXCELLENT

Crowe Valente  
DWF  
Facchini Rossi Michelutti  
Legance  
Pirola Pennuto Zei & Associati

## HIGHLY RECOMMENDED

Ashurst  
Di Tanno Associati  
LEXIA  
Molinari  
Simmons & Simmons  
STS Deloitte

## PROFESSIONAL

## MARKET LEADER

Giulio Andreani - Gianni & Origoni

## ELITE

Michele Aprile - Gatti Pavesi Bianchi Ludovici  
Angelo Rocco Bonissoni - CBA  
Fabrizio Capponi - Dentons  
Luca Di Nunzio - AndPartners  
Roberto Egori - Linklaters  
Claudia Gregori - Legance  
Francesco Guelfi - A&O Shearman  
Riccardo Michelutti - Facchini Rossi Michelutti

## EXCELLENT

Luca Dal Cerro - Gianni & Origoni  
Massimo Di Terlizzi - Pirola Pennuto Zei & Associati  
Roberto Gianelli - Maisto e Associati  
Tancredi Marino - DWF  
Michele Milanese - Ashurst  
Ottavia Alfano - Molinari  
Marco Palanca - Simmons & Simmons  
Piergiorgio Valente - Crowe Valente

## HIGHLY RECOMMENDED

Luciano Bonito Oliva - Gianni & Origoni  
Alessandro Dagnino - LEXIA  
Gianmaria Leoni - STS Deloitte  
Roberta Moscaroli - Dentons  
Alexandra Pica - STS Deloitte  
Giovanni Rubin - Crowe Valente

## EU TAXATION

**FIRM****STAR**

Maisto e Associati

**MARKET LEADER**

Gatti Pavesi Bianchi Ludovici

STS Deloitte

**ELITE**

Di Tanno Associati

Facchini Rossi Michelutti

Foglia &amp; Partners

Gianni &amp; Origoni

Pavia e Ansaldo

**EXCELLENT**

A&amp;O Shearman

Ashurst

Crowe Valente

Dentons

Legance

Pirola Pennuto Zei &amp; Associati

PwC TLS

Santacroce &amp; Partners

Simmons &amp; Simmons

Tremonti Romagnoli Piccardi e Associati

**PROFESSIONAL****STAR**

Guglielmo Maisto - Maisto e Associati

**MARKET LEADER**

Paolo Ludovici - Gatti Pavesi Bianchi Ludovici

**ELITE**

Fabio Chiarenza - Gianni &amp; Origoni

Giuliano Foglia - Foglia &amp; Partners

Marco Jannon - Pavia e Ansaldo

Riccardo Michelutti - Facchini Rossi Michelutti

Luca Rossi - Facchini Rossi Michelutti

**EXCELLENT**

Renzo Amadio - Di Tanno Associati

Cristiano Caumont Caimi - Tremonti Romagnoli Piccardi e Associati

Andrea Fiorelli - Dentons

Marco Graziani - Legance

Stefano Grilli - STS Deloitte

Francesco Guelfi - A&amp;O Shearman

Aurelio Massimiano - Maisto e Associati

Michele Milanese - Ashurst

Marco Palanca - Simmons &amp; Simmons

Benedetto Santacroce - Santacroce &amp; Partners

**HIGHLY RECOMMENDED**

Luca Bosco - STS Deloitte

Giuseppe Borra - Pirola Pennuto Zei &amp; Associati

Nathalie Brazzelli - Pirola Pennuto Zei &amp; Associati

Fabrizio Capponi - Dentons

Stefano Cesati - Pirola Pennuto Zei &amp; Associati

Andrea Circi - STS Deloitte

Roberta Moscaroli - Dentons

Dario Sencar - PwC TLS

**RECOMMENDED**

Filipa Correia - Crowe Valente

## INTERNATIONAL TAXATION



## COOPERATIVE TAX COMPLIANCE

## FIRM

## MARKET LEADER

PwC TLS

STS Deloitte

## HIGHLY RECOMMENDED

Belluzzo International Partners

BSVA

Crowe Valente

LawaL

Paroli Fossa &amp; Associati

Santacroce &amp; Partners

## PROFESSIONAL

## MARKET LEADER

Marco Lio - PwC TLS

## ELITE

Benedetto Santacroce - Santacroce &amp; Partners

Stefano Zambelli - STS Deloitte

## RECOMMENDED

Paolo Comuzzi - LawaL

Enrico Fossa - Paroli Fossa &amp; Associati

Alessandro Saini - Belluzzo International Partners

Paolo Viganò - BSVA

Federico Vincenti - Crowe Valente

# LAW FIRMS' PROFILES

RANKED IN TAX TAB

## CHIOMENTI

The renowned firm, amidst the many transactions it has managed, offered tax guidance during a complex reorganization of a prominent group, especially in relation to a cross-border merger between two holdings located in different countries.

### KEY LAWYERS:

- **MASSIMO ANTONINI** (*Partner*)

The professional advises Italian and international clients, specializing in corporate restructurings, M&A, and private equity deals. He also has significant experience in transfer pricing, tax disputes, family estate reorganizations, trusts, and succession planning.

- **RAUL-ANGELO PAPOTTI** (*Partner, Head of Tax practice*)

The experienced professional has collaborated with leading international investment banks and has significant expertise in advising U.S. and U.K. financial institutions and investment funds, with a strong emphasis on their operations within the Italian market.

- **GIUSEPPE ANDREA GIANNANTONIO** (*Partner*)

The professional provides tax law and planning advice to Italian and international clients, with a strong focus on structuring mergers and acquisitions, offering strategic guidance on complex transactions.

- **MARCO DI SIENA** (*Partner*)

The professional excels in problem-solving and provides expert advice to Italian and international clients on tax law, planning, and complex corporate transactions, including M&A, private equity, international taxation, and transfer pricing.

- **PAOLO GIACOMETTI** (*Partner*)

The professional advises on tax law, specializing in international taxation and assisting individuals and family offices with wealth restructuring, trusts, and succession planning.

## CHIOMENTI

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	59	Market Leader	Massimo Antonini	Elite
			Raul-Angelo Papotti	Excellent
			Giuseppe Andrea Giannantonio	Highly Recommended
			Marco Di Siena	Recommended
			Paolo Giacometti	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Transfer Pricing	-	Excellent	Raul-Angelo Papotti	Elite
Financial Taxation	-	Market Leader	Raul-Angelo Papotti	Market Leader
M&A and Extraordinary Transactions	-	Market Leader	Massimo Antonini	Market Leader
			Giuseppe Andrea Giannantonio	Elite
Litigation	-	Elite	Massimo Antonini	Market Leader
Tax Private Equity	-	Market Leader	Massimo Antonini	Market Leader
International Taxation	-	Market Leader	Paolo Giacometti	Elite
			Raffaele Russo	Excellent

\*Partners and associates included (data provided by law firms)

## GATTI PAVESI BIANCHI LUDOVICI

"Recognized as one of the top tax advisory firms in Italy", the team is highly respected for advising major domestic and international clients on complex tax matters, particularly in the structuring of M&A, capital markets transactions, and real estate investments. It also has strong experience in transfer pricing.

## KEY LAWYERS:

- PAOLO LUDOVICI** (*Partner*)

As a leading industry professional remarked in an interview: "If you have a serious tax issue, you go to him." The comment reflects his reputation as one of the most highly respected and skilled tax professionals in Italy.

- PIETRO PICCONE FERRAROTTI** (*Partner*)

The professional has built extensive experience advising both domestic and international clients, specializing in corporate and group taxation, with a strong focus on tax litigation.

- MICHELE APRILE** (*Partner*)

The professional is widely respected in the market for his extensive experience, expertise, and specialization in tax private equity and restructuring. He plays an active role in delivering high-level advisory services to prominent investment funds.

- LOREDANA CONIDI** (*Partner*)

The professional specializes in corporate and group taxation. She is recognized for her strong analytical skills and strategic thinking, which enable her to provide expert advice in complex and challenging cases.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Market Leader	Paolo Ludovici	Market Leader
			Pietro Piccone Ferrarotti	Excellent
			Michele Aprile	Highly Recommended
			Loredana Conidi	

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Market Leader	Loredana Conidi	Highly Recommended
Transfer Pricing	-	Market Leader	Paolo Ludovici	Market Leader
Financial Taxation	-	Elite	Paolo Ludovici	Market Leader
M&A and Extraordinary Transactions	-	Market Leader	Paolo Ludovici	Market Leader
Litigation	-	Market Leader	Pietro Piccone Ferrarotti	Elite
VAT and Indirect Taxes	-	Elite	Pietro Bricchetto	Elite
Private Clients & Wealth Management	-	Market Leader	Paolo Ludovici	Market Leader
Tax Private Equity	-	Elite	Michele Aprile	Elite
Tax Restructuring	-	Elite	Michele Aprile	Elite
EU Taxation	-	Market Leader	Paolo Ludovici	Market Leader
International Taxation	-	Market Leader	Paolo Ludovici	Market Leader

\*Partners and associates included (data provided by law firms)



## GIANNI & ORIGONI

The firm has experienced remarkable growth over the past year, having made high-profile and prestigious lateral hires. With over 30 professionals, including 9 partners, it covers all key areas of tax law litigation, transfer pricing, financial taxation, and complex corporate advisory, delivering consistently high-quality service.

### KEY LAWYERS:

- FABIO CHIARENZA** (*Partner, Head of the practice*)  
 With vast experience in handling complex transactions, the professional is a respected tax specialist known for his expertise in M&A and capital market deals. He is highly regarded for his reliability, punctuality, attention to detail, and thorough approach.
- GIULIO ANDREANI** (*Partner*)  
 Having recently joined the department, the professional is a renowned expert in crisis management taxation, tax litigation, and distressed M&A taxation. His arrival strengthens the firm's renowned tax practice, further enhancing its capabilities in corporate crisis taxation.
- LUCA DAL CERRO** (*Partner*)  
 The professional has expertise in tax structuring for inbound and outbound investments, offering guidance to both domestic and international clients on complex transactions, including capital markets, syndicated loans, acquisition finance, real estate, M&A, securitizations, and structured finance.
- MARIO D'AVOSSA** (*Partner*)  
 International tax and transfer pricing expert with extensive experience in planning, dispute resolution, and litigation, recognized for analytical rigor, clear communication, and a collaborative approach.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	33	Market Leader	Fabio Chiarenza	Elite
			Giulio Andreani	Excellent
			Luca Dal Cerro	Excellent
			Mario d'Avossa	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	28	Elite	Fabio Chiarenza	Elite
Transfer Pricing	9	Elite	Mario d'Avossa	Elite
Financial Taxation	10	Elite	Fabio Chiarenza	Elite
			Francesca Staffieri	Highly Recommended
M&A and Extraordinary Transactions	20	Market Leader	Fabio Chiarenza	Market Leader
Litigation	8	Elite	Giulio Andreani	Market Leader
			Luciano Bonito Oliva	Excellent
VAT and Indirect Taxes	5	Recommended	Marco Frulio	Highly Recommended
Private Clients & Wealth Management	6	Highly Recommended	Fabio Chiarenza	Highly Recommended
Tax Private Equity	15	Elite	Fabio Chiarenza	Elite
Tax Restructuring	10	Market Leader	Giulio Andreani	Market Leader
			Luca Dal Cerro	Excellent
			Luciano Bonito Oliva	Highly Recommended
EU Taxation	-	Elite	Fabio Chiarenza	Elite
International Taxation	8	Elite	Fabio Chiarenza	Elite

\*Partners and associates included (data provided by law firms)

## LEGANCE

The team provides comprehensive tax advice across corporate transactions, financing, real estate, and fund structuring. It also handles tax litigation and transfer pricing matters, offering strong international capabilities through a reliable network of local partners. The team is widely recognized by its peers "as a key expert in Tax M&A".

## KEY LAWYERS:

- CLAUDIA GREGORI** (*Partner*)

A respected figure in the industry, he has played a key role in managing the tax components of some of the year's most prominent M&A and capital markets deals. Clients consistently commend her deep technical knowledge, professionalism, prompt support, and personable approach.

- ANDREA SILVESTRI** (*Partner*)

The professional is a well-regarded tax expert with deep expertise in transfer pricing and corporate reorganisations, including cross-border matters. He is known for effectively handling complex and challenging cases.

- MARCO GRAZIANI** (*Partner*)

The professional brings extensive expertise in tax law, with a focus on wealth management, private equity taxation, and complex tax operations across both Europe and Italy.

- MATTEO FANNI** (*Partner*)

Specializing in tax litigation, the professional assists companies and individuals with tax inspections, audits, pre-litigation settlements, and cases before both the Tax Courts and the Supreme Court.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	35	Market Leader	Andrea Silvestri	Market Leader
			Claudia Gregori	Elite
			Marco Graziani	Excellent
			Matteo Fanni	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	15	Market Leader	Andrea Silvestri	Market Leader
Transfer Pricing	5	Elite	Andrea Silvestri	Elite
Financial Taxation	5	Elite	Claudia Gregori	Elite
M&A and Extraordinary Transactions	15	Market Leader	Claudia Gregori	Market Leader
Litigation	8	Elite	Matteo Fanni	Excellent
Private Clients & Wealth Management	4	Highly Recommended	Marco Graziani	Highly Recommended
Tax Private Equity	10	Market Leader	Marco Graziani	Elite
			Claudia Gregori	Elite
Tax Restructuring	3	Excellent	Claudia Gregori	Elite
EU Taxation	-	Excellent	Marco Graziani	Excellent
International Taxation	5	Elite	Giulio Mazzotti	Excellent

\*Partners and associates included (data provided by law firms)

## MAISTO E ASSOCIATI

With more than 60 professionals across its Milan, Rome, and London offices, the firm established by a renowned name partner has earned a solid reputation for excellence, driven by its consistent quality and deep expertise in all areas of tax law. "Consistently ranked for years by leading independent directories as one of Italy's top firms in the field".

### KEY LAWYERS:

- **GUGLIELMO MAISTO** (*Founding Partner*)

The professional provides counsel on domestic and international tax matters. Widely regarded as one of the leading figures in tax law in Italy, "he stands at the forefront of the field", combining exceptional technical expertise with a deep understanding of client needs.

- **MARCO CERRATO** (*Partner*)

A recognized and highly regarded expert, the professional brings deep knowledge in tax law, supporting a wide range of companies from different sectors in navigating complex and high-stakes tax controversies.

- **MARCO VALDONIO** (*Partner*)

The professional brings extensive experience in financial taxation, M&A transactions, as well as VAT and indirect taxes, offering strategic guidance across complex and high-value matters.

- **AURELIO MASSIMIANO** (*Partner*)

The professional is a renowned expert in regulatory tax issues, specializing in transfer pricing and tax audits. He assists settlement procedures with tax authorities and has extensive experience in the tax aspects of corporate transactions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Star	Guglielmo Maisto	Star
			Marco Cerrato	Market Leader
			Marco Valdonio	Excellent
			Aurelio Massimiano	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Star	Guglielmo Maisto	Star
Transfer Pricing	-	Star	Aurelio Massimiano	Elite
Financial Taxation	-	Elite	Marco Valdonio	Elite
M&A and Extraordinary Transactions	-	Star	Marco Valdonio	Elite
Litigation	-	Star	Marco Cerrato	Market Leader
VAT and Indirect Taxes	-	Elite	Marco Valdonio	Elite
Private Clients & Wealth Management	-	Elite	Marco Cerrato	Elite
Tax Private Equity	-	Elite	Marco Valdonio	Elite
			Mauro Messi	Highly Recommended
Tax Restructuring	-	Elite	Roberto Gianelli	Excellent
EU Taxation	-	Star	Guglielmo Maisto	Star
			Aurelio Massimiano	Excellent
International Taxation	-	Star	Guglielmo Maisto	Star

\*Partners and associates included (data provided by law firms)

## BONELLIEREDE

The team advises a distinguished roster of clients, including top investors, banks, and media companies, on complex tax matters in restructurings and M&A, with strong cross-border expertise. The firm is also recognized for its work in tax disputes and transfer pricing.

### KEY LAWYERS:

- STEFANO SIMONTACCHI** (*Partner*)

A highly regarded expert in the tax field, especially recognized for his work in international taxation, transfer pricing, and strategic tax planning. He is also notable for his strong leadership abilities and forward-thinking approach to the profession.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Elite	Stefano Simontacchi	Market Leader

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	-	-
Transfer Pricing	-	Market Leader	Stefano Simontacchi	Market Leader
Financial Taxation	-	Excellent	-	-
M&A and Extraordinary Transactions	-	Elite	Stefano Simontacchi	Elite
Litigation	-	Elite	Stefano Simontacchi	Elite
Tax Private Equity	-	Highly Recommended	-	-
International Taxation	-	Market Leader	Stefano Simontacchi	Market Leader

\*Partners and associates included (data provided by law firms)

## FACCHINI ROSSI MICHELUTTI

The firm has been particularly active over the past year, supporting major investment funds on high stakes matters, distinguished by the prominence of the clients and the strategic importance of the transaction evaluations. The tax team is recognized by peers as "leader in private equity transactions".

## KEY LAWYERS:

- RICCARDO MICHELUTTI** (*Partner*)

A highly respected professional, he is known for his extensive experience advising clients in the real estate and IT industries on the tax aspects of M&A and restructuring deals. He also possesses specialized knowledge in tax restructuring.

- LUCA ROSSI** (*Partner*)

He is recognized as an expert in tax structuring for M&A, capital markets transactions, and innovative financial products. He is also highly regarded for his expertise in tax investment matters.

- FRANCESCO FACCHINI** (*Partner*)

The professional provides tax advisory services to Italian and international corporate groups, banks, and non-profit entities, with extensive experience in transfer pricing and tax disputes.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	38	Elite	Riccardo Michelutti	Elite
			Luca Rossi	Elite
			Francesco Facchini	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	22	Elite	Luca Rossi	Elite
Transfer Pricing	7	Excellent	Francesco Facchini	Excellent
Financial Taxation	10	Highly Recommended	Luca Rossi	Elite
M&A and Extraordinary Transactions	20	Market Leader	Riccardo Michelutti	Elite
			Luca Rossi	Elite
Litigation	10	Highly Recommended	Francesco Facchini	Highly Recommended
			Riccardo Michelutti	Highly Recommended
VAT and Indirect Taxes	6	Excellent	Luca Rossi	Elite
Private Clients & Wealth Management	8	Elite	Stefano Massarotto	Elite
Tax Private Equity	15	Market Leader	Luca Rossi	Market Leader
Tax Restructuring	4	Excellent	Riccardo Michelutti	Elite
EU Taxation	10	Elite	Riccardo Michelutti	Elite
			Luca Rossi	Elite
International Taxation	12	Excellent	Riccardo Michelutti	Elite

\*Partners and associates included (data provided by law firms)

## FOGLIA & PARTNERS

The boutique firm offers tax advisory services for high-profile M&A transactions distinguished by their complexity and significant impact across social, media, and economic spheres. It assisted a leading multinational in the energy infrastructure sector with what industry professionals have described as the "deal of the year" in the energy & infrastructure sector.

### KEY LAWYERS:

- **GIULIANO FOGLIA** (*Managing Partner, Head of the practice*)

The professional is highly regarded for his tax expertise in M&A deals, consistently advising prominent domestic and international clients. He excels at managing complex and sensitive issues with a focus on practical, business-driven solutions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Elite	Giuliano Foglia	Elite

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Elite	Giuliano Foglia	Elite
Transfer Pricing	-	Excellent	Giuliano Foglia	Elite
			Stefano Bognandi	Recommended
Financial Taxation	-	Excellent	Giuliano Foglia	Elite
M&A and Extraordinary Transactions	-	Market Leader	Giuliano Foglia	Market Leader
Litigation	-	Highly Recommended	Duccio Casciani	Highly Recommended
Private Clients & Wealth Management	-	Excellent	Giuliano Foglia	Elite
Tax Private Equity	-	Elite	Giuliano Foglia	Market Leader
EU Taxation	-	Elite	Giuliano Foglia	Elite
International Taxation	-	Excellent	Giuliano Foglia	Elite

\*Partners and associates included (data provided by law firms)

## MCDERMOTT WILL & EMERY

The team serves multinational clients across various industries, including finance, food and beverage, and pharmaceuticals. With extensive experience in a broad spectrum of tax matters, the professionals also provide counsel on corporate reorganizations and tax audits.

### KEY LAWYERS:

- **ANDREA TEMPESTINI** (*Partner, Head of the practice*)  
Leading the Italian tax practice of the international firm, the professional advised a major European telecom provider on its acquisition of an Italian rival, recognized as the most important corporate deal of the year in the TMT sector.
- **CARLO MARIA PAOLELLA** (*Partner*)  
Specializing in both domestic and international tax issues, the professional advises on mergers and acquisitions, corporate reorganizations, cross-border transactions, transfer pricing, capital markets, collective investment vehicles, and tax controversies.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Elite	Andrea Tempestini	Elite
			Carlo Maria Paoella	Highly Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Elite	Andrea Tempestini	Elite
Transfer Pricing	-	Excellent	Andrea Tempestini	Elite
M&A and Extraordinary Transactions	-	Elite	Andrea Tempestini	Market Leader
International Taxation	-	Excellent	Andrea Tempestini	Elite

\*Partners and associates included (data provided by law firms)

## ANDPARTNERS

The team is highly proactive in managing complex deals, consistently offering strategic and effective solutions. With deep expertise, they manage complex tax matters across key sectors, including energy, real estate, M&A, and finance transactions.

### KEY LAWYERS:

- **PIETRO BRACCO** (*Partner*)

A well-established figure in the Italian tax landscape, the professional is widely recognized as an expert, regularly advising top-tier clients across various industries.

- **LUCA DI NUNZIO** (*Partner*)

The highly regarded professional, with vast expertise in diverse tax matters, is guiding a distinguished client in the structuring and establishment of a high-value alternative real estate investment fund in Italy.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	52	Excellent	Pietro Bracco	Excellent
			Luca Di Nunzio	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	47	Elite	Pietro Bracco	Elite
Financial Taxation	8	Recommended	Luca Di Nunzio	Recommended
M&A and Extraordinary Transactions	36	Excellent	Pietro Bracco	Excellent
			Luca Di Nunzio	Highly Recommended
Litigation	28	Excellent	Pietro Bracco	Excellent
			Nicola Lucariello	Recommended
VAT and Indirect Taxes	31	Highly Recommended	Luca Di Nunzio	Highly Recommended
Tax Restructuring	4	Elite	Luca Di Nunzio	Elite

\*Partners and associates included (data provided by law firms)



## CBA

The tax team offers in-depth advice on complex transactions, with expertise in direct and indirect taxation, M&A, and litigation. Always accessible, they provide valuable guidance and deliver effective solutions to help clients achieve their goals.

## KEY LAWYERS:

- **FRANCESCO ASSEGNATI** (*Partner*)  
The well-known tax expert has built a solid reputation for advising on the formation of investment funds dedicated to developing and managing infrastructure in the energy sector, with a particular focus on renewables.
- **ANGELO ROCCO BONISSONI** (*Partner*)  
The professional provides tax guidance to domestic and international private equity funds on structuring financial instruments.
- **MICHELE CITARELLA** (*Partner*)  
The professional advises on the tax aspects of lending, structured finance, and capital markets, combining technical expertise with a proactive, client-focused approach.
- **STEFANO PETRECCA** (*Partner*)  
The professional specializes in corporate and international tax matters, focusing on tax dispute resolution and demonstrating strong problem-solving abilities.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Excellent	Francesco Assegnati	Excellent
			Angelo Rocco Bonisconi	Highly Recommended
			Michele Citarella	Highly Recommended
			Stefano Petrecca	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	Francesco Assegnati	Excellent
Financial Taxation	-	Excellent	Michele Citarella	Excellent
			Giorgio Iacobone	Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Francesco Assegnati	Excellent
Litigation	-	Excellent	Stefano Petrecca	Elite
Tax Private Equity	-	Excellent	Michele Citarella	Excellent
Tax Restructuring	-	Elite	Angelo Rocco Bonisconi	Elite

\*Partners and associates included (data provided by law firms)

## CLIFFORD CHANCE

The esteemed team delivers comprehensive services across a wide range of tax issues. The professionals are experienced in advising on acquisitions, disposals, capital markets transactions, and financing activities, with a particular focus on the real estate sector.

## KEY LAWYERS:

- **CARLO GALLI** (*Partner, Head of the practice*)

The professional routinely advises international clients on various tax matters in complex transactions, with substantial experience in financial taxation

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Excellent	Carlo Galli	Elite

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Market Leader	Carlo Galli	Market Leader
M&A and Extraordinary Transactions	-	Elite	Carlo Galli	Elite
Tax Private Equity	-	Highly Recommended	Carlo Galli	Excellent
International Taxation	-	Elite	Carlo Galli	Elite

\*Partners and associates included (data provided by law firms)

## DI TANNO ASSOCIATI

The team stands as a trusted and reliable advisor in handling complex tax matters, serving top Italian and international investment funds, banks, financial institutions, and industrial groups.

## KEY LAWYERS:

- FABIO BRUNELLI** (*Partner*)

The professional has expertise in the taxation of financial products, funds, corporate finance, and M&A, as well as tax private equity.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	43	Excellent	Fabio Brunelli	Elite
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	-	-
Financial Taxation	-	Highly Recommended	Fabio Brunelli	Elite
M&A and Extraordinary Transactions	-	Elite	Fabio Brunelli	Elite
Litigation	-	Elite	Tommaso Di Tanno	Market Leader
			Renzo Amadio	Highly Recommended
Tax Private Equity	-	Elite	Fabio Brunelli	Market Leader
Tax Restructuring	-	Highly Recommended	-	-
EU Taxation	-	Elite	Renzo Amadio	Excellent

\*Partners and associates included (data provided by law firms)

## DLA PIPER

The well-known team of skilled professionals is known for its cross-border proficiency, providing clients with tax structuring services for M&A transactions, corporate reorganizations, tax audits, and transfer pricing.

## KEY LAWYERS:

- ANTONIO TOMASSINI** (*Partner*)

The professional advises leading multinational clients in some of the most prominent tax litigation cases, consistently showing a keen understanding of their needs and priorities.

- CHRISTIAN MONTINARI** (*Partner*)

A highly regarded professional in the market, he regularly advises on corporate tax matters and has strong experience and a proactive approach in tax disputes.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Excellent	Antonio Tomassini	Excellent
			Christian Montinari	Recommended

\*Partners and associates included (data provided by law firms)

## FIVERS

The team specializes in the tax aspects of corporate acquisitions, financing, and investments, frequently representing clients from the banking and real estate sectors. They are highly skilled at identifying the most strategic and effective solutions.

## KEY LAWYERS:

- FRANCESCO MANTEGAZZA** (*Co-Managing Partner*)

The professional oversees domestic and international tax matters for major funds, corporations, banks, and financial intermediaries within the real estate sector, establishing himself as one of the most highly regarded experts in both real estate and private equity.

- FABIO ONEGLIA** (*Co-Managing Partner*)

The experienced professional has effectively advised many top-tier companies on VAT matters, supporting some of the most prominent players in their respective sectors.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	29	Excellent	Francesco Mantegazza	Excellent
			Fabio Oneglia	Excellent
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	29	Excellent	Francesco Mantegazza	Excellent
Transfer Pricing	29	Highly Recommended	Francesco Mantegazza	Highly Recommended
Financial Taxation	13	Excellent	Francesco Mantegazza	Excellent
M&A and Extraordinary Transactions	13	Excellent	Francesco Mantegazza	Excellent
Litigation	-	Highly Recommended	Francesco Mantegazza	Highly Recommended
VAT and Indirect Taxes	-	Elite	Fabio Oneglia	Elite
Private Clients & Wealth Management	-	Excellent	Francesco Mantegazza	Excellent
Tax Private Equity	-	Excellent	Francesco Mantegazza	Excellent
International Taxation	-	Highly Recommended	Francesco Mantegazza	Highly Recommended

\*Partners and associates included (data provided by law firms)

## LINKLATERS

The team, renowned for its tax practice headed by a prominent industry expert, frequently advises top financial institutions in the country on complex transactions, including one of the year's largest bank bond issuances.

## KEY LAWYERS:

- **ROBERTO EGORI** (*National Managing Partner, Head of the practice*)

The professional offers tax guidance to financial institutions, private equity firms, credit funds, and multinational corporations on various domestic and international issues, including M&A, corporate restructurings, capital markets, structured finance, securitizations, financings.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	12	Excellent	Roberto Egori	Excellent

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Market Leader	Roberto Egori	Market Leader
M&A and Extraordinary Transactions	-	Elite	Roberto Egori	Elite
Tax Restructuring	-	Elite	Roberto Egori	Elite

\*Partners and associates included (data provided by law firms)

## PEDERSOLIGATTAI

The team consistently offers legal and tax support to prominent entrepreneurial families for their international investments. This advisory work involves detailed analysis and a deep understanding of complex private debt structures in various jurisdictions.

### KEY LAWYERS:

- **GIOVANNI BANDERA** (*Partner*)

The professional offers expert tax advice in financial taxation, wealth management, and international taxation, with a strong focus on delivering practical solutions for multinational corporations.

- **CRISTIANO GARBARINI** (*Partner*)

With expertise in tax private equity, corporate and M&A taxation, as well as banking, finance, and capital markets, the professional advises on a wide range of tax matters.

- **DOMENICO PONTICELLI** (*Partner*)

The professional has extensive expertise and strong technical knowledge, providing distinguished legal advisory with strategic, client-focused advice.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	19	Excellent	Giovanni Bandera	Highly Recommended
			Cristiano Garbarini	Highly Recommended
			Domenico Ponticelli	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	14	Excellent	Domenico Ponticelli	Highly Recommended
Financial Taxation	14	Excellent	Giovanni Bandera	Excellent
			Cristiano Garbarini	Excellent
			Daniela Caporicci	Recommended
M&A and Extraordinary Transactions	14	Excellent	Cristiano Garbarini	Excellent
Litigation	14	Recommended	Andrea de' Mozzi	Recommended
Private Clients & Wealth Management	14	Market Leader	Giovanni Bandera	Market Leader
Tax Private Equity	14	Elite	Cristiano Garbarini	Elite
International Taxation	14	Highly Recommended	Giovanni Bandera	Highly Recommended

\*Partners and associates included (data provided by law firms)

## PIROLA PENNUTO ZEI & ASSOCIATI

This year, the professionals have been highly engaged in tax litigation, providing successful assistance to a range of clients from industries such as fashion, insurance, TMT, and real estate in complex and intricate legal cases.

### KEY LAWYERS:

- **MASSIMO DI TERLIZZI** (*Senior Partner*)

The professional possesses deep expertise in corporate M&A, tax and commercial law, along with significant experience in corporate restructuring.

- **GUIDO DONEDDU** (*Partner*)

The professional provides counsel to leading Italian companies and international group subsidiaries, bringing extensive experience in transfer pricing.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	484	Excellent	Massimo Di Terlizzi	Highly Recommended
			Guido Doneddu	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Transfer Pricing	149	Elite	Guido Doneddu	Elite
M&A and Extraordinary Transactions	71	Excellent	Massimo Di Terlizzi	Excellent
			Nathalie Brazzelli	Highly Recommended
Litigation	104	Market Leader	Guido Guetta	Elite
			Tonio Di Iacovo	Excellent
VAT and Indirect Taxes	52	Highly Recommended	Stefano Cesati	Excellent
Tax Private Equity	20	Excellent	Nathalie Brazzelli	Excellent
Tax Restructuring	19	Excellent	Massimo Di Terlizzi	Excellent
EU Taxation	12	Excellent	Giuseppe Borra	Highly Recommended
			Nathalie Brazzelli	Highly Recommended
			Stefano Cesati	Highly Recommended
International Taxation	103	Highly Recommended	Stefano Cesati	Highly Recommended
			Andrea Pirola	Highly Recommended

\*Partners and associates included (data provided by law firms)



## A&amp;O SHEARMAN

With a strong tax practice and an exceptional network, the team is helping a prominent global financial institution reorganize its real estate operations in Italy, which includes setting up a new branch.

## KEY LAWYERS:

- FRANCESCO GUELF** (*Partner*)

The professional leverages strong technical expertise and vast experience to effectively deliver reliable solutions to complex tax matters.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	4	Highly Recommended	Francesco Guelfi	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Highly Recommended	Francesco Guelfi	Excellent
Transfer Pricing	3	Highly Recommended	Francesco Guelfi	Highly Recommended
Financial Taxation	4	Elite	Elia Ferdinando Clarizia	Excellent
M&A and Extraordinary Transactions	4	Highly Recommended	Francesco Guelfi	Excellent
Litigation	4	Highly Recommended	Francesco Guelfi	Highly Recommended
VAT and Indirect Taxes	4	Recommended	Elia Ferdinando Clarizia	Highly Recommended
Tax Private Equity	4	Excellent	Francesco Guelfi	Excellent
Tax Restructuring	4	Market Leader	Francesco Guelfi	Elite
EU Taxation	4	Excellent	Francesco Guelfi	Excellent
International Taxation	4	Highly Recommended	Francesco Guelfi	Excellent

\*Partners and associates included (data provided by law firms)

## ADVANT NCTM

A cross-border team guiding clients on international tax structures, private equity transactions, and tax litigation, with strong capabilities in real estate tax and transfer pricing.

### KEY LAWYERS:

- **EMIDIO CACCIAPUOTI** (*Partner*)

An experienced tax professional specializing in the international tax dimensions of corporate structuring and financing, while also providing strategic support in tax audits and transfer pricing issues.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Emidio Cacciapuoti	Recommended

\*Partners and associates included (data provided by law firms)

## ANDERSEN

The team provides comprehensive tax advice to a broad range of clients, with core expertise in private client advisory, corporate and real estate taxation, international tax, and M&A transactions.

## KEY LAWYERS:

- MARICLA PENNESI** (*Partner, Tax Coordinator*)

With nearly 30 years of experience, the professional specializes in international tax, advising multinational clients on complex M&A and extraordinary transactions.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Maricla Pennesi	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
M&A and Extraordinary Transactions	22	Recommended	Maricla Pennesi	Highly Recommended
Tax Private Equity	7	Recommended	Marcello Rabbia	Highly Recommended
International Taxation	10	Excellent	Maricla Pennesi	Elite

\*Partners and associates included (data provided by law firms)

## ASHURST

The tax team assists companies, financial institutions, and investment funds with various issues, offering everything from basic corporate tax advice to guidance on significant transactions, including major corporate and financing deals.

## KEY LAWYERS:

- MICHELE MILANESE** (*Managing Partner, Head of the practice*)

The new managing partner for Italy, who leads the tax practice, is a highly regarded expert, and his knowledge has driven substantial growth in the firm's tax department.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	6	Highly Recommended	Michele Milanese	Excellent

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	5	Highly Recommended	Michele Milanese	Excellent
Transfer Pricing	5	Recommended	Michele Milanese	Highly Recommended
Financial Taxation	5	Elite	Michele Milanese	Elite
M&A and Extraordinary Transactions	5	Excellent	Michele Milanese	Excellent
Litigation	5	Highly Recommended	Michele Milanese	Highly Recommended
VAT and Indirect Taxes	5	Recommended	Michele Milanese	Highly Recommended
Private Clients & Wealth Management	5	Highly Recommended	Michele Milanese	Highly Recommended
Tax Private Equity	5	Excellent	Michele Milanese	Excellent
Tax Restructuring	5	Highly Recommended	Michele Milanese	Excellent
EU Taxation	5	Excellent	Michele Milanese	Excellent
International Taxation	5	Elite	Michele Milanese	Excellent

\*Partners and associates included (data provided by law firms)

## BAKER MCKENZIE

The team applies profound technical tax expertise to deliver creative and pioneering solutions, strategically supporting the achievement of key business and commercial objectives.

### KEY LAWYERS:

- FRANCESCO PISCIOTTA** (*Partner, Co-head of the practice*)  
 The professional advises multinational clients on domestic and international tax, with a focus on cross-border planning, restructurings, real estate, and indirect taxes.
- MICHELE SANTOCCHINI** (*Partner, Co-head of the practice*)  
 The professional concentrates on international tax strategy, supporting Italian and multinational corporations in managing cross-border operations, optimizing tax structures, and handling disputes.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Francesco Pisciotta	Recommended
			Michele Santocchini	Recommended

\*Partners and associates included (data provided by law firms)

## BISCOZZI NOBILI & PARTNERS

The firm is recognized for its excellence in providing continuous advisory services to large corporations and Italian SMEs. Throughout the year, it has managed several corporate transactions in the mid-market sector, successfully addressing the associated complex tax matters.

### KEY LAWYERS:

- **EUGENIO BRIGUGLIO** (*Partner*)

The professional is a recognized expert in tax litigation, providing strategic support in pre-litigation matters and comprehensive guidance on direct and indirect taxation, as well as tax-related criminal law.

- **FRANCESCO NOBILI** (*Partner*)

The professional advises on complex domestic and cross-border operations, with a particular focus on matters involving family-owned enterprises and personal assets.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Eugenio Briguglio	Recommended
			Francesco Nobili	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Francesco Nobili	Highly Recommended
			Franco Pozzi	Recommended
Transfer Pricing	-	Recommended	Franco Pozzi	Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Luigi Garavaglia	Highly Recommended
Litigation	-	Highly Recommended	Eugenio Briguglio	Highly Recommended
			Gianluca Boccalatte	Recommended
Private Clients & Wealth Management	-	Excellent	Francesco Nobili	Excellent

\*Partners and associates included (data provided by law firms)

## BUREAU PLATTNER

The Italian firm has a strong and well-recognized tax practice, particularly in the real estate sector. Recently, the team facilitated a transaction involving the sale of a valuable property in a well-known Italian city, with a price tag of several million euros.

## KEY LAWYERS:

- HANNES HILPOLD** (*Partner*)

With over a decade of experience, the professional provides tax and advisory services to multinationals and investment funds in Italy, with a focus on business valuation, M&A, and VAT and indirect taxes.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	58	Highly Recommended	Hannes Hilpold	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	58	Highly Recommended	Massimo Petrucci	Recommended
M&A and Extraordinary Transactions	20	Recommended	Hannes Hilpold	Recommended
Litigation	2	Recommended	Raffaele Correnti	Recommended
VAT and Indirect Taxes	10	Recommended	Hannes Hilpold	Highly Recommended

\*Partners and associates included (data provided by law firms)

## CLEARY GOTTLIB

The team is recognized for identifying key tax issues and providing expert advice on complex Italian and cross-border matters, with a focus on international taxation, M&A, private equity deals, and hybrid financing structures.

### KEY LAWYERS:

- **VANIA PETRELLA** (*Partner*)

The respected professional has provided guidance to various multinational corporations, financial institutions, wealth managers, and individuals on a broad array of intricate international tax issues.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Highly Recommended	Vania Petrella	Elite

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	5	Recommended	Gianluca Russo	Recommended
Financial Taxation	5	Highly Recommended	Gianluca Russo	Highly Recommended
M&A and Extraordinary Transactions	5	Excellent	Gianluca Russo	Highly Recommended
Tax Private Equity	5	Elite	Gianluca Russo	Excellent
International Taxation	5	Elite	Vania Petrella	Market Leader

\*Partners and associates included (data provided by law firms)



## CROWE VALENTE

The professionals deliver expert consultancy and strategic support on direct and indirect tax matters, offering customized solutions for multinational corporations, enterprises, and high-net-worth individuals.

## KEY LAWYERS:

- **PIERGIORGIO VALENTE** (*Managing Partner*)

The professional has extensive experience in tax restructuring, litigation, and transfer pricing, advising clients in food, fashion, and tax authorities.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Piergiorgio Valente	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Antonella Della Rovere	Recommended
Transfer Pricing	-	Excellent	Piergiorgio Valente	Excellent
Litigation	-	Excellent	Piergiorgio Valente	Elite
VAT and Indirect Taxes	-	Excellent	Federico Baridon	Excellent
Tax Restructuring	-	Excellent	Piergiorgio Valente	Excellent
			Giovanni Rubin	Highly Recommended
EU Taxation	-	Excellent	Filipa Correia	Recommended
International Taxation	-	Excellent	Piergiorgio Valente	Excellent
Cooperative Tax Compliance	-	Highly Recommended	Federico Vincenti	Recommended

\*Partners and associates included (data provided by law firms)

## EY

"The team has played a key role in Italy's most significant transactions" and supported a leading group in the implementation of a technological solution for handling the Global Minimum Tax. This unique and complex project involved numerous legal entities operating in multiple jurisdictions.

## KEY LAWYERS:

- MARCO MAGENTA**

*(Managing Partner, Head of the practice)*

With extensive tax consulting experience, the professional advises Italian and multinational companies in sectors like fashion, life sciences, and automotive, offering strategic insights.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Marco Magenta	Highly Recommended

  

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Market Leader	Marco Magenta	Excellent
			Alessandro Pacieri	Recommended
Transfer Pricing	-	Highly Recommended	-	-

\*Partners and associates included (data provided by law firms)

## FRESHFIELDS

The team has extensive expertise in tax matters linked to corporate and financial transactions, offering tailored, innovative solutions.

## KEY LAWYERS:

- **RENATO PATERNOLLO** (*Partner, Head of the practice*)

The professional has strong expertise in financial taxation and is regularly involved in managing audits and inquiries from tax authorities.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Renato Paternollo	Excellent

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Excellent	Renato Paternollo	Elite

\*Partners and associates included (data provided by law firms)

## PLUSIDERS

The team provides strategic tax guidance to national and international clients, combining technical expertise with a client-centric approach focused on trust and responsiveness.

### KEY LAWYERS:

- GUIDO LENZI** (*Founding Partner*)  
 The professional advises leading clients on investment-related tax matters, focusing on transfer pricing, tax rulings, and dispute resolution.
- RAFFAELE MASSIMO SIMONE** (*Founding Partner*)  
 Under his leadership, the team advised a major renewable energy group on complex tax matters related to physical and virtual power purchase agreements.
- MICHELE MARZANO**  
 The professional advises multinational corporations, with a specific focus on VAT and indirect taxes.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	49	Highly Recommended	Guido Lenzi	Highly Recommended
			Raffaele Massimo Simone	Highly Recommended
			Michele Marzano	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	35	Excellent	Raffaele Massimo Simone	Excellent
Litigation	20	Highly Recommended	Raffaele Massimo Simone	Excellent
VAT and Indirect Taxes	5	Excellent	Michele Marzano	Excellent

\*Partners and associates included (data provided by law firms)

## PWC TLS

As one of the largest firms in the market, it delivers thorough, high-quality advice to clients who rely on the big four for transfer pricing, backed by its elite international network.

## KEY LAWYERS:

- MARCO LIO** (*Partner*)

The professional is regarded as a key expert in this area. He has developed and executed multiple Tax Control Frameworks across different industries for reputable, high-profile clients.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Marco Lio	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Marco Lio	Highly Recommended
Transfer Pricing	-	Market Leader	Ugo Cannavale	Elite
Financial Taxation	-	Recommended	Alessandro Catona	Recommended
M&A and Extraordinary Transactions	-	Recommended	Nicola Broggi	Recommended
Litigation	-	Highly Recommended	-	-
VAT and Indirect Taxes	-	Recommended	Luca Lavazza	Highly Recommended
EU Taxation	-	Excellent	Dario Sencar	Highly Recommended
International Taxation	-	Highly Recommended	Alessandro Di Stefano	Highly Recommended
Cooperative Tax Compliance	-	Market Leader	Marco Lio	Market Leader

\*Partners and associates included (data provided by law firms)

## RUSSO DE ROSA ASSOCIATI

The team has built a distinguished cross-sector track record by orchestrating groundbreaking transactions, led by professionals whose vast expertise and strong technical skills consistently deliver exceptional outcomes.

### KEY LAWYERS:

- **LEO DE ROSA** (*Founder, Managing Partner*)

This year, the professional has been among the most active in major Italian family business operations, including private equity deals, generational transitions, showcasing Italian excellence globally.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	102	Highly Recommended	Leo De Rosa	Excellent

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	61	Highly Recommended	Leo De Rosa	Excellent
M&A and Extraordinary Transactions	94	Excellent	Leo De Rosa	Excellent
Litigation	4	Recommended	Fabrizio Cavallaro	Recommended
VAT and Indirect Taxes	58	Recommended	Federica Paiella	Highly Recommended
Private Clients & Wealth Management	19	Market Leader	Leo De Rosa Alberto Russo	Market Leader Highly Recommended
Tax Private Equity	66	Market Leader	Leo De Rosa	Market Leader

\*Partners and associates included (data provided by law firms)

SALVINI E SOCI

The firm offers a dedicated boutique tax litigation practice with extensive expertise in corporate taxation, international tax law, and matters related to alleged tax fraud and withholding tax.

KEY LAWYERS:

- LIVIA SALVINI** (*Founding Partner*)  
The professional is a distinguished leader in the industry, known for her expertise in managing complex and contentious cases. She is recognized for her technical proficiency, business-savvy approach, and extensive network at the institutional level.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Livia Salvini	Elite

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Litigation	-	Elite	Livia Salvini	Market Leader

\*Partners and associates included (data provided by law firms)

## SANTACROCE & PARTNERS

A highly specialized firm in VAT, known for its excellence. The team has managed complex cases with skill, consistently taking a pragmatic and efficient approach to deliver constructive solutions.

### KEY LAWYERS:

- **BENEDETTO SANTACROCE** (*Founding Partner*)

The professional is well known for his expertise in value-added tax advisory. He is highly sought after by major clients and respected by his peers.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Benedetto Santacroce	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Litigation	-	Excellent	Benedetto Santacroce	Excellent
VAT and Indirect Taxes	-	Market Leader	Benedetto Santacroce	Market Leader
EU Taxation	-	Excellent	Benedetto Santacroce	Excellent
Cooperative Tax Compliance	-	Highly Recommended	Benedetto Santacroce	Elite

\*Partners and associates included (data provided by law firms)



## STS DELOITTE

The team has managed intricate projects, such as developing a Tax Control Framework for the Italian headquarters of a major global group. Its multidisciplinary expertise in tax, accounting, and technology enables it to deliver tailored solutions.

## KEY LAWYERS:

- STEFANO GRILLI** (*Partner*)

The professional has extensive experience in EU and international taxation, guiding multinational groups on domestic and cross-border matters.

- STEFANO ZAMBELLI** (*Business Tax Leader*)

The professional provides specialized advisory services to Italian and international corporations on corporate income issues and oversees the relationship between his clients and The Italian Tax Agency.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	1246	Highly Recommended	Stefano Grilli	Highly Recommended
			Stefano Zambelli	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	515	Excellent	Serena Civardi	Recommended
			Ranieri Villa	Recommended
Transfer Pricing	109	Excellent	Andrea Ferrario	Highly Recommended
			Immacolata Abbamondi	Recommended
			Aldo Castoldi	Recommended
Financial Taxation	37	Recommended	Mauro Lagnese	Recommended
M&A and Extraordinary Transactions	65	Highly Recommended	Andrea Bravo	Recommended
			Valentina Santini	Recommended
Litigation	16	Recommended	Gian Marco Fulco	Recommended
			Walter Di Rosa	Recommended
VAT and Indirect Taxes	118	Highly Recommended	Silvia Di Florio	Highly Recommended
			Fabio Tullio Coaloa	Highly Recommended
Private Clients and Wealth Management	16	Highly Recommended	Primo Ceppellini	Highly Recommended
Tax Private Equity	45	Recommended	Giorgio Orlandini	Highly Recommended
Tax Restructuring	20	Highly Recommended	Gianmaria Leoni	Highly Recommended
			Alexandra Pica	Highly Recommended
EU Taxation	21	Market Leader	Stefano Grilli	Excellent
			Luca Bosco	Highly Recommended
			Andrea Circi	Highly Recommended
International Taxation	21	Highly Recommended	Stefano Grilli	Highly Recommended
Cooperative Tax Compliance	21	Market Leader	Stefano Zambelli	Elite

\*Partners and associates included (data provided by law firms)

## TREMONTI ROMAGNOLI PICCARDI E ASSOCIATI

The professionals specialize in tax litigation, with deep expertise in corporate taxation, international tax law, and cases related to alleged tax fraud and withholding tax.

### KEY LAWYERS:

- LORENZO PICCARDI** (*Managing Partner, Head of the practice*)  
 He is a highly regarded professional, known for his guidance on the tax implications of M&A transactions, with a practice spanning multiple jurisdictions, and a strong understanding of his clients' needs.
- DARIO ROMAGNOLI** (*Partner*)  
 The professional excels in managing a wide range of tax matters, including providing guidance on the tax structuring of corporate transactions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	49	Highly Recommended	Lorenzo Piccardi	Elite
			Dario Romagnoli	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	28	Excellent	Cristiano Caumont Caimi	Excellent
Transfer Pricing	8	Elite	Simone Zucchetti	Elite
Financial Taxation	8	Highly Recommended	Stefania Trezzini	Highly Recommended
M&A and Extraordinary Transactions	28	Highly Recommended	Lorenzo Piccardi	Elite
			Fabrizio Colombo	Highly Recommended
Litigation	10	Excellent	Cristiano Caumont Caimi	Elite
VAT and Indirect Taxes	6	Highly Recommended	Antonio Vitali	Elite
Tax Private Equity	6	Highly Recommended	Lorenzo Piccardi	Excellent
EU Taxation	8	Excellent	Cristiano Caumont Caimi	Excellent
International Taxation	8	Highly Recommended	Lorenzo Piccardi	Excellent

\*Partners and associates included (data provided by law firms)

## WITHERS

The professionals offer expertise to numerous corporate and individual clients in the fashion, art, food, wine, and sports industries, as well as strategic advice to private equity funds investing in Italian businesses.

## KEY LAWYERS:

- GIULIA CIPOLLINI** (*Partner, Head of the practice*)

The professional focuses on national and international tax planning and offers guidance to individuals and families on trusts, succession, and compliance matters.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	12	Highly Recommended	Giulia Cipollini	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	14	Highly Recommended	Giulia Cipollini	Highly Recommended
			Roberto Bonomi	Recommended
M&A and Extraordinary Transactions	14	Recommended	Filippo Molinari	Recommended
Private Clients & Wealth Management	14	Market Leader	Giulia Cipollini	Market Leader

\*Partners and associates included (data provided by law firms)

## ALMA LED

The firm has made a significant mark this year, particularly in the energy sector, with one of its key transactions being a strategically important and widely covered acquisition. The team was responsible for managing the tax aspects during the deal's due diligence and restructuring stages.

## KEY LAWYERS:

- GUIDO ARIE PETRAROLI** (*Partner, Head of the practice*)

The professional brings over thirty years of experience, specializing in international taxation, real estate, and tax M&A for multinational companies and investors. "Over the past three years, he has been involved in numerous advisory and contentious matters for major companies".

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Guido Arie Petraroli	Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
M&A and Extraordinary Transactions	-	Recommended	Guido Arie Petraroli	Recommended
International Taxation	-	Recommended	Guido Arie Petraroli	Highly Recommended

\*Partners and associates included (data provided by law firms)

## BELLUZZO INTERNATIONAL PARTNERS

The team advises on a wide range of tax matters including M&A, reorganisations, private clients, cross-border issues, transfer pricing, and real estate and is known for its professionalism and client-focused approach.

### KEY LAWYERS:

- **LUIGI BELLUZZO** (*Founding Partner*)

The professional advises high-net-worth individuals on tax matters related to trusts, succession planning, and relocation, and is recognised for a strategic approach, responsiveness, and deep expertise.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Luigi Belluzzo	Highly Recommended

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Luigi Belluzzo	Recommended
Transfer Pricing	-	Recommended	Alessandro Saini	Recommended
M&A and Extraordinary Transactions	-	Other Remarkable Players	Luigi Belluzzo	Recommended
Litigation	-	Highly Recommended	Luigi Belluzzo	Highly Recommended
Private Clients & Wealth Management	-	Elite	Luigi Belluzzo	Market Leader
Tax Private Equity	-	Recommended	Lorena Pellissier	Highly Recommended
International Taxation	-	Excellent	Luigi Belluzzo	Excellent
Cooperative Tax Compliance	-	Highly Recommended	Alessandro Saini	Recommended

\*Partners and associates included (data provided by law firms)

BERNONI GRANT THORNTON

The team is distinguished by its strategic mindset and broad expertise in key areas such as tax litigation and legal advisory.

KEY LAWYERS:

- MARCO PANE** (*Senior Manager*)  
The professional brings a wealth of experience and in-depth knowledge, with a strong specialization in tax and corporate finance law.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Marco Pane	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Marco Pane	Highly Recommended
Litigation	-	Excellent	Marco Pane	Highly Recommended

\*Partners and associates included (data provided by law firms)

CMS

The professionals have strong expertise in corporate, direct, and international tax, VAT, transfer pricing, and fintech-related taxation, with deep knowledge of Italian tax law.

KEY LAWYERS:

- STEFANO CHIRICHIGNO** (*Partner*)  
The professional has a strong track record of advising on tax aspects of M&A transactions and restructurings, and is known for his availability, technical expertise, and excellent business insight.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Stefano Chirichigno	Recommended

\*Partners and associates included (data provided by law firms)

## D'ANIELLO & ASSOCIATI

With particular expertise in legal advisory, wealth management, and tax aspects of M&A, the firm is experiencing strong growth and has established itself as a well-known and respected player in the market.

### KEY LAWYERS:

- **FRANCESCO D'ANIELLO** (*Leading Partner, Head of the practice*)

The esteemed professional has assisted numerous operators with complex tax issues in mid-market corporate transactions. He advises domestic and international clients on corporate law, business taxation, and extraordinary transactions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	19	Recommended	Francesco d'Aniello	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	17	Highly Recommended	Francesco d'Aniello	Highly Recommended
M&A and Extraordinary Transactions	6	Other Remarkable Players	Francesco d'Aniello	Recommended
Private Clients & Wealth Management	6	Highly Recommended	Francesco d'Aniello	Excellent

\*Partners and associates included (data provided by law firms)



## DENTONS

The team regularly manages the tax aspects of complex M&A and real estate transactions, providing end-to-end support that includes due diligence, structuring, and post-deal integration. They also offer strategic guidance on cross-border restructurings.

## KEY LAWYERS:

- **ANDREA FIORELLI** (*Partner, Head of the Italian Tax practice*)  
The renowned professional frequently provides guidance on the tax implications of complex corporate and finance transactions, including real estate acquisitions, and has extensive experience in tax private equity.
- **FABRIZIO CAPPONI** (*Partner, Head of the International Tax in Italy*)  
The professional, with wealth of experience in corporate and tax law, advises companies and large groups on financial transactions, corporate reorganizations, debt restructuring, and private equity and M&A deals.
- **ROBERTA MOSCAROLI** (*Partner*)  
The professional advised one of Europe's leading transportation companies in a deal that included the issuance of two green bonds, totaling over one billion. These green bonds will be used to fund sustainable projects.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	16	Recommended	Andrea Fiorelli	Highly Recommended
			Fabrizio Capponi	Recommended
			Roberta Moscaroli	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Andrea Fiorelli	Highly Recommended
			Roberta Moscaroli	Highly Recommended
			Fabrizio Capponi	Recommended
Transfer Pricing	-	Recommended	Roberta Moscaroli	Highly Recommended
Financial Taxation	-	Highly Recommended	Fabrizio Capponi	Highly Recommended
			Roberta Moscaroli	Highly Recommended
M&A and Extraordinary Transactions	-	Excellent	Fabrizio Capponi	Excellent
			Andrea Fiorelli	Excellent
			Roberta Moscaroli	Recommended
Litigation	-	Recommended	Andrea Fiorelli	Recommended
			Roberta Moscaroli	Recommended
Tax Private Equity	-	Excellent	Andrea Fiorelli	Excellent
			Fabrizio Capponi	Highly Recommended
			Gianmarco Tortora	Highly Recommended
Tax Restructuring	-	Elite	Fabrizio Capponi	Elite
			Roberta Moscaroli	Highly Recommended
EU Taxation	-	Excellent	Andrea Fiorelli	Excellent
			Fabrizio Capponi	Highly Recommended
			Roberta Moscaroli	Highly Recommended
International Taxation	-	Highly Recommended	Andrea Fiorelli	Highly Recommended

\*Partners and associates included (data provided by law firms)

## DWF

Professionals regularly advise energy sector companies, particularly renewable energy clients, on national and cross-border transactions, and are known for their strong communication and problem-solving skills.

## KEY LAWYERS:

- **TANCREDI MARINO** (*Partner, Co-Head of the practice*)

The professional is well-known for his extensive tax and private client expertise, advising on debt restructuring, NPL and UTP portfolio management, and corporate crisis transactions.

- **OTTAVIA ORLANDONI** (*Partner, Co-Head of the practice*)

The professional is noted for her vast experience in M&A and extraordinary transactions. She is acclaimed for her ability to manage complex projects, provide creative solutions, and excel in drafting articles and tax updates.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	7	Recommended	Tancredi Marino	Recommended
			Ottavia Orlandoni	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	7	Recommended	Tancredi Marino	Highly Recommended
M&A and Extraordinary Transactions	3	Highly Recommended	Ottavia Orlandoni	Highly Recommended
Private Clients & Wealth Management	3	Excellent	Tancredi Marino	Excellent
Tax Restructuring	3	Excellent	Tancredi Marino	Excellent
International Taxation	-	Highly Recommended	Ottavia Orlandoni	Highly Recommended

\*Partners and associates included (data provided by law firms)

## GIOVANNELLI E ASSOCIATI

The team offers expert advice on domestic and international tax matters and works closely with high-net-worth individuals. It has extensive experience in financial taxation and manages complex transactions with a proactive approach. .

## KEY LAWYERS:

- EUGENIO ROMITA** (*Partner*)

With extensive experience and a proactive approach, the professional specializes in financial taxation, bringing strong expertise and a client-focused mindset.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Eugenio Romita	Highly Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Highly Recommended	Eugenio Romita	Highly Recommended

\*Partners and associates included (data provided by law firms)

## HOGAN LOVELLS

The team brings extensive expertise in international tax, Italian taxes, tax controversy, and VAT. Clients benefit from the guidance of highly skilled lawyers who provide detailed, expert advice, always surpassing their expectations.

### KEY LAWYERS:

- **SERENA PIETROSANTI** (*Head of the practice*)

With over 20 years of experience, she has gained deep expertise in managing complex tax issues related to finance and M&A transactions. She is also highly skilled in handling all aspects of tax rulings, assisting with audits, and managing both in-court and out-of-court litigations.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Recommended	Serena Pietrosanti	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Excellent	Serena Pietrosanti	Excellent
M&A and Extraordinary Transactions	-	Recommended	Serena Pietrosanti	Recommended
Tax Private Equity	-	Recommended	Serena Pietrosanti	Highly Recommended

\*Partners and associates included (data provided by law firms)

KPMG

The firm possesses specific expertise in the tax field and, over the past year, has been assisting numerous clients with a combination of technical proficiency and a client-focused approach.

KEY LAWYERS:

- LORENZO BELLAVITE** (*Partner*)  
The professional advises prominent national and international clients across diverse industries, bringing extensive expertise in international corporate tax.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Lorenzo Bellavite	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	-	-
International Taxation	-	Recommended	Lorenzo Bellavite	Highly Recommended

\*Partners and associates included (data provided by law firms)

## LEXIA

Known for its track record of innovative and impactful solutions, the team combines deep industry knowledge with strong communication and problem-solving skills, advising a diverse range of clients with a practical, client-focused approach.

## KEY LAWYERS:

- ALESSANDRO DAGNINO**

*(Founding and Managing Partner, Head of the tax and public finance sector)*

A respected expert in tax litigation, the professional has handled high-profile cases and regularly advises and represents Italian companies, multinational groups, financial institutions, and private clients in a wide range of tax matters.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Alessandro Dagnino	Recommended

  

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Alessandro Dagnino	Recommended
Transfer Pricing	-	Recommended	Alessandro Dagnino	Recommended
Litigation	-	Highly Recommended	Alessandro Dagnino	Highly Recommended
Tax Restructuring	-	Highly Recommended	Alessandro Dagnino	Highly Recommended

\*Partners and associates included (data provided by law firms)

## LIPANI LEGAL &amp; TAX

The team provides tailored legal and tax advice on both domestic and international matters to top Italian and multinational clients, blending strong technical expertise with a client-focused and solutions-driven approach.

## KEY LAWYERS:

- ARNALDO SALVATORE** (*Equity Partner, Head of the practice*)

The professional is widely regarded as “the person you want on your side in litigation.” An expert in international taxation, he also has extensive experience in VAT and other indirect taxes, with a particular focus on both domestic and cross-border matters.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	4	Recommended	Arnaldo Salvatore	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	2	Recommended	Arnaldo Salvatore	Recommended
Transfer Pricing	2	Highly Recommended	Federico Di Cesare	Recommended
M&A and Extraordinary Transactions	2	Recommended	Federico Di Cesare	Recommended
Litigation	2	Highly Recommended	Arnaldo Salvatore	Highly Recommended
VAT and Indirect Taxes	2	Highly Recommended	Arnaldo Salvatore	Highly Recommended
Private Clients & Wealth Management	2	Highly Recommended	Federico Di Cesare	Highly Recommended
International Taxation	2	Recommended	Arnaldo Salvatore	Highly Recommended

\*Partners and associates included (data provided by law firms)

## MORRI ROSSETTI & FRANZOSI

The team offers expert tax guidance on M&A and extraordinary transactions, litigation, VAT, and indirect taxes, leveraging strong analytical skills to deliver strategic and efficient solutions.

### KEY LAWYERS:

- **DAVIDE ATTILIO ROSSETTI** (*Partner*)

The highly regarded professional, celebrated for his technical expertise and strong interpersonal skills, he offers guidance to both Italian and multinational corporations.

- **ROBERTA DE PIRRO** (*Managing Associate*)

Among the most active in the sector, the professional has supported numerous clients throughout the year in conducting a comprehensive review of the tax implications of various projects, with a special emphasis on VAT, identifying all potential transactions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	42	Recommended	Davide Attilio Rossetti	Recommended
			Roberta De Pirro	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	20	Highly Recommended	Davide Attilio Rossetti	Highly Recommended
Transfer Pricing	4	Recommended	Mario Buzzelli	Recommended
M&A and Extraordinary Transactions	5	Highly Recommended	Daniela Pasquarelli	Recommended
Litigation	4	Highly Recommended	Fabrizio Gaetano Pacchiarotti	Highly Recommended
VAT and Indirect Taxes	4	Highly Recommended	Roberta De Pirro	Excellent

\*Partners and associates included (data provided by law firms)



## PAVIA E ANSALDO

The team has strong expertise in tax matters across the energy and manufacturing sectors and is known for its technically skilled professionals who are deeply committed to meeting each client's specific needs.

## KEY LAWYERS:

- MARCO JANNON**

*(Partner, Co-Head of the practice)*

The professional is a prominent name in the Italian tax market, with vast, cross-disciplinary expertise. He has provided tax advisory services on cross-border matters to numerous Italian companies within the EU.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Marco Jannon	Highly Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Teodoro Malquori	Recommended
Transfer Pricing	-	Recommended	Marco Jannon	Excellent
Financial Taxation	-	Recommended	Mario Nunziata	Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Marco Jannon	Excellent
Litigation	-	Recommended	Roberto Iaia	Recommended
Private Clients & Wealth Management	-	Highly Recommended	Mario Nunziata	Highly Recommended
Tax Private Equity	-	Highly Recommended	Giuseppe Alessandro Galeano	Highly Recommended
EU Taxation	-	Elite	Marco Jannon	Elite
International Taxation	-	Highly Recommended	Marco Jannon	Highly Recommended

\*Partners and associates included (data provided by law firms)

## SIMMONS &amp; SIMMONS

The tax team advises on financial transactions, M&A, restructurings, real estate, transfer pricing, and permanent establishment issues, also handling tax disputes and settlements with a cross-border, integrated approach to complex, high-value deals.

## KEY LAWYERS:

- MARCO PALANCA** (*Partner, Head of practice*)

The professional specializes in tax consulting for private equity, private debt, structured finance, and M&A transactions. His client base includes prominent investment banks from both Italy and abroad.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	6	Recommended	Marco Palanca	Highly Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Recommended	Marco Palanca	Highly Recommended
Transfer Pricing	2	Highly Recommended	Marco Palanca	Highly Recommended
Financial Taxation	5	Excellent	Marco Palanca	Excellent
M&A and Extraordinary Transactions	5	Highly Recommended	Marco Palanca	Highly Recommended
Litigation	3	Recommended	Marco Palanca	Recommended
VAT and Indirect Taxes	5	Recommended	Marco Palanca	Highly Recommended
Private Clients & Wealth Management	3	Highly Recommended	Marco Palanca	Highly Recommended
Tax Private Equity	5	Excellent	Marco Palanca	Excellent
Tax Restructuring	4	Highly Recommended	Marco Palanca	Excellent
EU Taxation	4	Excellent	Marco Palanca	Excellent
International Taxation	5	Highly Recommended	Marco Palanca	Excellent

\*Partners and associates included (data provided by law firms)

## STUDIO ROCK

The prestigious Italian firm has a specialized focus on tax advisory for the banking sector, with several major market players relying on its expert professionals for ongoing consulting and support.

## KEY LAWYERS:

- MARCO ARMAROLLI** (*Partner*)

The professional is widely recognized for his technical expertise and broad experience in providing comprehensive advisory services.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	65	Recommended	Marco Armarolli	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	36	Highly Recommended	Marco Armarolli	Highly Recommended
Financial Taxation	14	Highly Recommended	Marco Guerrieri	Highly Recommended
M&A and Extraordinary Transactions	6	Recommended	Fedele Gubitosi	Recommended
Litigation	5	Recommended	Barbara Negri	Recommended

\*Partners and associates included (data provided by law firms)

## STUDIO STELLA MONFREDINI

This year, the firm was among the most active in the food sector, showcasing both technical proficiency and a thorough understanding of the industry. It recently supported a prominent cheese producer in navigating a complex acquisition.

## KEY LAWYERS:

- PAOLO STELLA MONFREDINI** (*Head of the firm*)

The professional meticulously oversaw the firm's key deals, ensuring a logical, concise approach aligned with objectives, enabling the team to meet all obligations with efficiency and proficiency.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Recommended	Paolo Stella Monfredini	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	3	Recommended	Paolo Stella Monfredini	Recommended
M&A and Extraordinary Transactions	-	Recommended	Paolo Stella Monfredini	Recommended
Litigation	1	Recommended	Paolo Stella Monfredini	Recommended
VAT and Indirect Taxes	3	Highly Recommended	Paolo Stella Monfredini	Highly Recommended

\*Partners and associates included (data provided by law firms)

## UGHI E NUNZIANTE

The team's experienced professionals are actively involved in the tax aspects of M&A transactions, transfer pricing, wealth management, and other complex and strategic business operations.

### KEY LAWYERS:

- **ANTONELLO LUPO** (*Partner*)

The professional advises a wide range of clients on various tax matters, with particular expertise in tax law, strategic planning, corporate reorganizations, and M&A transactions.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	4	Recommended	Antonello Lupo	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Recommended	Antonello Lupo	Recommended
Transfer Pricing	4	Recommended	Antonello Lupo	Recommended
M&A and Extraordinary Transactions	4	Recommended	Antonello Lupo	Recommended
Litigation	4	Recommended	Barbara Pizzoni	Recommended
Private Clients & Wealth Management	8	Excellent	Antonello Lupo	Excellent

\*Partners and associates included (data provided by law firms)

## VASAPOLLI & ASSOCIATI

The team has extensive experience in assisting Italian entrepreneurial families with generational transitions. Recently, it successfully handled a complex transition, offering innovative solutions to resolve differing viewpoints within the family.

### KEY LAWYERS:

- **ANDREA VASAPOLLI** (*Senior Partner, Co-Founder*)

The professional is a national expert in using trusts for wealth planning and advises some of Italy's most distinguished High Net Worth Individuals, providing customized services that are highly regarded for his advisory expertise.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	14	Recommended	Andrea Vasapolli	Highly Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	14	Highly Recommended	Andrea Vasapolli	Highly Recommended
Private Clients & Wealth Management	6	Market Leader	Andrea Vasapolli	Market Leader

\*Partners and associates included (data provided by law firms)

## WATSON FARLEY & WILLIAMS

The professionals bring strong tax knowledge and specialized expertise, handling everything from financial and international taxation to litigation, enabling them to deliver tailored, seamless solutions.

### KEY LAWYERS:

- **ALFREDO GUACCI ESPOSITO** (*Counsel*)

The professional specializes in tax advisory, assisting domestic and international clients with corporate matters such as VAT, indirect taxes, M&A and extraordinary transactions, stock option plans, insolvency, and restructurings.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	2	Recommended	Alfredo Guacci Esposito	Recommended
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	1	Recommended	Alfredo Guacci Esposito	Recommended
Financial Taxation	1	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
M&A and Extraordinary Transactions	1	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
Litigation	-	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
VAT and Indirect Taxes	1	Recommended	Alfredo Guacci Esposito	Highly Recommended
International Taxation	1	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended

\*Partners and associates included (data provided by law firms)

## BSVA

The team excels in corporate and trust taxation, valuations, audits, and complex transactions. They support restructuring, governance, strategic partnerships, and offer expertise in management consulting, real estate tax, and tax litigation.

## KEY LAWYERS:

- **PAOLO VIGANÒ** (*Partner, Head of the practice*)

The professional specializes in corporate, tax, and accounting matters, with a focus on cooperative tax compliance and the management of indirect taxes for holding companies.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	13	Other Remarkable Players	Paolo Viganò	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	6	Other Remarkable Players	Matteo Carrara	Other Remarkable Players
Litigation	1	Recommended	Sabina Rampinini	Recommended
VAT and Indirect Taxes	6	Recommended	Paolo Viganò	Recommended
Cooperative Tax Compliance	4	Highly Recommended	Paolo Viganò	Recommended

\*Partners and associates included (data provided by law firms)



## CDR CATTANEO DALL'OLIO RHO & PARTNERS

The team provides assistance in accounting and tax compliance, including filings for direct and indirect taxes. With a client-focused approach and up-to-date regulatory knowledge, they deliver precise, tailored solutions.

### KEY LAWYERS:

- **MANUEL PEDRALI** (*Senior Partner, Head of the practice*)

With expertise in corporate accounting and taxation, statutory auditing, and extraordinary transactions, the professional excels not only in managing daily operations but also in enhancing the firm's organizational structure.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	34	Other Remarkable Players	Manuel Pedrali	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	56	Other Remarkable Players	Aldo Cattaneo	Other Remarkable Players
M&A and Extraordinary Transactions	13	Other Remarkable Players	Giorgio Dall'Olio	Other Remarkable Players

\*Partners and associates included (data provided by law firms)

## CMCA

Drawing on their technical expertise and in-depth knowledge of local and global markets, the professionals offer tailored tax advice to meet the unique needs of each client.

## KEY LAWYERS:

- ENRICO COLANTONI** (*Partner,*)

The professional has over thirty years of experience and specializes in tax and corporate structuring, M&A, and VAT and indirect taxes, demonstrating deep industry knowledge.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	22	Other Remarkable Players	Enrico Colantoni	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	10	Other Remarkable Players	Enrico Colantoni	Other Remarkable Players
M&A and Extraordinary Transactions	8	Other Remarkable Players	Enrico Colantoni	Other Remarkable Players
VAT and Indirect Taxes	12	Other Remarkable Players	Enrico Colantoni	Recommended

\*Partners and associates included (data provided by law firms)

## DMG & PARTNERS

The team, composed of highly skilled professionals, provides comprehensive, 360-degree tax solutions tailored to meet the unique needs of numerous clients.

### KEY LAWYERS:

- **MAURIZIO DI MARCOTULLIO** (*Managing Partner, Head of the practice*)  
A distinguished expert with extensive experience in national and international tax planning, the professional specializes in the taxation of extraordinary transactions, corporate restructuring, and M&A.

### TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	9	Other Remarkable Players	Maurizio Di Marcotullio	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Other Remarkable Players	Davide Martelli	Other Remarkable Players

\*Partners and associates included (data provided by law firms)

## LAWAL

The tax department provides guidance on key business strategies, including both international and domestic tax advice, as well as support in cooperative tax compliance.

## KEY LAWYERS:

- **ANTONIO MICALIZZI** (*Partner, Head of the practice*)

The professional combines strong tax and legal advisory expertise with strategic insight to support clients in complex matters.

## TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	11	Other Remarkable Players	Antonio Micalizzi	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	3	Other Remarkable Players	Antonio Micalizzi	Other Remarkable Players
M&A and Extraordinary Transactions	4	Other Remarkable Players	Alberto Picariello	Other Remarkable Players
Cooperative Tax Compliance	1	Highly Recommended	Paolo Comuzzi	Recommended

\*Partners and associates included (data provided by law firms)

PAROLI FOSSA & ASSOCIATI

The team excels in tax and legal advisory, with a strong focus on cooperative tax compliance and comprehensive consulting across all tax areas.

KEY LAWYERS:

- PAOLO PAROLI** (*Managing Partner*)  
The professional offers in-depth expertise in business taxation, tax disputes, and generational transfers, while also providing advice on business and tax governance, assessments, and corporate restructurings.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	12	Other Remarkable Players	Paolo Paroli	Other Remarkable Players
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	6	Other Remarkable Players	Enrico Fossa	Other Remarkable Players
Cooperative Tax Compliance	5	Highly Recommended	Enrico Fossa	Recommended

\*Partners and associates included (data provided by law firms)

# Tax 2025

## ITALY

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