



Tax 2026

ITALY



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Tax law has become one of the central strategic pillars of business advisory in Italy, driven by regulatory complexity, cross-border transactions, corporate restructuring and growing scrutiny from tax authorities.

By Vincenzo Rozzo

According to research conducted by the *LC Publishing Group* research team across 39 firms active in the Italian tax market, the sector now represents a significant share of law firm revenues and continues to post steady growth despite economic uncertainty. On average, tax-related work accounts for 52.64% of total firm revenue among specialized players, highlighting the dominant role that tax advisory continues to play within boutique and integrated firms alike. Even excluding tax boutiques, tax work still generates nearly a quarter of total revenues (23.57%), confirming how indispensable the practice has become across the broader legal industry.

The market also showed resilience over the last fiscal year, with average tax revenue increasing by 5.86% compared to the previous year. The figures suggest that demand remains strong across a wide spectrum of clients, from multinational corporations navigating international taxation issues to medium-sized Italian enterprises seeking support on restructuring, litigation and M&A transactions.

Indeed, medium-sized enterprises currently represent the largest source of tax-related revenues, accounting for 41.73% of the market. Large enterprises follow at 32.27%, while small businesses contribute 26%. The distribution reflects the structure of the Italian economy itself, where mid-market companies increasingly require sophisticated tax assistance to manage international expansion, generational transitions, private equity investments and regulatory compliance.

The data also reveal how diversified the tax practice has become. Traditional advisory work remains the largest practice area, generating 20.74% of revenues, but transactional and strategic matters are rapidly gaining ground. M&A and extraordinary taxation account for 18.05% of the market, underlining the importance of tax structuring in corporate deals. Litigation represents another substantial segment at 10.68%, reflecting both the complexity of Italian tax legislation and the increasingly contentious relationship between businesses and tax authorities.

Other high-value areas include private clients and wealth management (9.34%), transfer pricing (7.61%), tax private equity (7.60%), VAT and indirect taxes (6.21%), and international taxation (6.15%). Together, these figures point

to a market that is no longer centered exclusively on domestic compliance, but increasingly aligned with global financial flows, cross-border investments and sophisticated asset management strategies.

At the same time, the profession continues to face challenges related to gender equality and leadership representation. Across the 39 firms surveyed, women represent 43.04% of all tax professionals — a figure that signals strong female participation at associate and counsel level. However, the gap widens significantly at the top of the profession. Out of 367 partners, only 77 are women, meaning female partners account for just 20.98% of partnership positions.

The disparity mirrors a broader trend within the legal industry, where firms have made progress in recruitment and mid-level retention but still struggle to translate that progress into leadership representation. As firms compete for talent in an increasingly specialized market, diversity and inclusion policies are likely to become a more central component of long-term growth strategies.

Another emerging trend is the growing importance of preventive and cooperative approaches to tax management. Although cooperative tax compliance currently represents just 2.35% of revenues, many market observers expect the segment to expand as Italian and European regulators continue encouraging greater transparency and collaboration between corporations and tax authorities.

Overall, the Italian tax legal market appears to be evolving from a highly technical practice into a multidisciplinary strategic advisory sector that sits at the intersection of law, finance and corporate governance. Firms capable of combining transactional expertise, international capabilities and technological innovation are expected to strengthen their competitive position in the years ahead.

In a business environment shaped by regulatory pressure, geopolitical uncertainty and increasingly complex fiscal frameworks, tax lawyers are no longer operating behind the scenes. They are becoming central actors in corporate decision-making — and one of the most influential forces in the evolution of the Italian legal market.

MARKET OVERVIEW

TEAM AND GENDER EQUALITY	
NUMBER OF FIRMS	39
NUMBER OF PROFESSIONALS	2286
FEMALE PROFESSIONALS	984
PERCENTAGE OF FEMALE PROFESSIONALS	43,04%
NUMBER OF PARTNERS	367
FEMALE PARTNERS	77
PERCENTAGE OF FEMALE PARTNERS	20,98%

REVENUES	
AVERAGE REVENUE TAX DURING LAST FISCAL YEAR	22,23
PERCENTAGE OF THE REVENUE TAX COMPARED TO THE TOTAL REVENUE	52,64%
PERCENTAGE OF THE REVENUE TAX COMPARED TO THE TOTAL REVENUE (EXCLUDED BOUTIQUES)	23,57%
PERCENTUAL VARIATION OF REVENUE TAX COMPARED TO LAST YEAR	5,86%

PERCENTAGE OF TAX REVENUE ASSOCIATED WITH ENTERPRISES	
SMALL ENTERPRISES	26,00%
MEDIUM ENTERPRISES	41,73%
BIG ENTERPRISES	32,27%

PERCENTAGE OF TAX REVENUE RELATED TO PRACTICE AREA OF EXPERTISE	
ADVISORY	20,74%
COOPERATIVE TAX COMPLIANCE	2,35%
EU TAXATION	2,85%
FINANCIAL TAXATION	5,49%
INTERNATIONAL TAXATION	6,15%
LITIGATION	10,68%
M&A AND EXTRAORDINARY TAXATION	18,05%
PRIVATE CLIENTS & WEALTH MANAGEMENT	9,34%
TAX CRIMINAL LAW	0,96%
TAX PRIVATE EQUITY	7,60%
TAX RESTRUCTURING	1,97%
TRANSFER PRICING	7,61%
VAT AND INDIRECT TAXES	6,21%

MOST IMPORTANT LATERAL HIRES IN BANKING & FINANCE MARKET IN THE LAST YEAR			
NAME OF THE PROFESSIONAL	PREVIOUS FIRM	NEW FIRM	DATE
Giulio Andreani	PwC TLS	Gianni & Origoni	Jan-25
Cristiana Colleoni	Crowe Valente	STS Deloitte	Mar-25
Marco Sandoli	Di Tanno Associati	LED Taxand	May-25
Grazia Carbone	EY	L&B Partners Avvocati Associati	Jul-25
Michele Citarella	CBA	BDO Italia	Oct-25
Ottavia Orlandoni	DWF	Carnelutti	Jan-26
Ottavia Alfano	Molinari Studio Legale	L&B Partners Avvocati Associati	Jan-26
Paolo Ruggiero	Molinari Studio Legale	L&B Partners Avvocati Associati	Jan-26
Giulio Mazzotti	Legance	Foglia & Partners	May-26

*All data were collected and aggregated on a total of 39 firms active in the tax market estimated by LC Publishing Group research team

TAX

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RESEARCH PERIOD 2025

This report is the third 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

TOP-TIER

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

TOP-TIER

Chiomenti

Gatti Pavesi Bianchi Ludovici

Gianni & Origoni

Legance

ELITE

BonelliErede

Facchini Rossi Michelutti

Foglia & Partners

McDermott Will & Schulte

EXCELLENT

AndPartners

Baker McKenzie

CBA

Clifford Chance

Di Tanno Associati

DLA Piper

FIVERS

Freshfields

Linklaters

PedersoliGattai

Pirola Pennuto Zei & Associati

PwC Tax

HIGHLY RECOMMENDED

A&O Shearman

ADVANT Nctm

Andersen

Ashurst

Biscozzi Nobili & Partners

BIP Law & Tax

bureau Plattner

Cleary Gottlieb

Crowe Valente

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EY

Hogan Lovells

Morri Rossetti & Franzosi

Russo De Rosa Associati

Salvini e Soci

Santacroce & Partners

Simmons & Simmons

STS Deloitte

Tremonti Partners

Withers

RECOMMENDED

LED Taxand

Belluzzo International Partners

Bernoni Grant Thornton

CDR Advisory

CMS

d'Aniello & Associati

DWF

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KPMG

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LawaL Legal & Tax Advisory

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Tonucci & Partners

Ughi e Nunziante

Vasapolli & Associati

Watson Farley & Williams

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 Luca Rossi - Facchini Rossi Michelutti
 Andrea Silvestri - Legance
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 Andrea Tempestini - McDermott Will & Schulte

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 Aurelio Massimiano - Maisto e Associati
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 bureau Plattner
 d'Aniello & Associati
 Dentons
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 Morri Rossetti & Franzosi
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 Russo De Rosa Associati
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 STS Deloitte
 Vasapolli & Associati
 Withers

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 Cleary Gottlieb
 DWF
 KPMG
 L&B Partners Avvocati Associati
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 Studio Societario Tributario Stella Monfredini
 Ughi e Nunziante
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 CDR Advisory
 SI - Studio Inzaghi
 LawaL Legal & Tax Advisory
 Masotti Cassella
 Nunziante Magrone

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Luca Rossi - Facchini Rossi Michelutti
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Marco Jannon - Pavia e Ansaldo
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STS Deloitte

ELITE

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Facchini Rossi Michelutti
Foglia & Partners

EXCELLENT

A&O Shearman
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Legance
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EU TAXATION - FIRM**TOP-TIER**

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Marco Palanca - Simmons & Simmons
Luca Rossi - Facchini Rossi Michelutti
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Gianluca Russo - Cleary Gottlieb
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Tremonti Partners
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RECOMMENDED

Asian Tax Advisory
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EY
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 Raul-Angelo Papotti - Chiomenti
 Luca Rossi - Facchini Rossi Michelutti

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 Roberto Egori - Linklaters
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 Carlo Galli - Clifford Chance
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 Francesco Facchini - Facchini Rossi Michelutti
 Andrea Fiorelli - Dentons
 Giuliano Foglia - Foglia & Partners
 Raul-Angelo Papotti - Chiomenti
 Francesco Pisciotta - Baker McKenzie
 Andrea Tempestini - McDermott Will & Schulte

HIGHLY RECOMMENDED

Ottavia Alfano - L&B Partners Avvocati Associati
 Lorenzo Bellavite - KPMG
 Alfredo Guacci Esposito
 Watson Farley & Williams
 Francesco Mantegazza - FIVERS
 Fabio Oneglia - FIVERS
 Ottavia Orlandoni - Carnelutti
 Serena Pietrosanti - Hogan Lovells
 Andrea Pirola - Pirola Pennuto Zei & Associati

Gianluca Russo - Cleary Gottlieb
 Arnaldo Salvatore - Lipani Legal & Tax
 Francesco Saverio Scandone - BonelliErede

RECOMMENDED

Angelo Rocco Bonissoni - CBA
 Alessandro Borsetto - LEXIA
 Giulia Cipollini - Withers
 Alessandro Di Stefano - PwC Tax
 Fernando Gandioli - Withers
 Daniela Ghislandi - ArlatiGhislandi
 Marco Jannon - Pavia e Ansaldo
 Antonio Micalizzi - LawaL Legal & Tax Advisory
 Marzio Morgante - Asian Tax Advisory
 Roberta Moscaroli - Dentons
 Gabriele Paladini - SI - Studio Inzaghi
 Barbara Pizzoni - Ughi e Nunziante
 Franco Pozzi - Biscozzi Nobili & Partners
 Luca Romanelli - AndPartners
 Eugenio Romita - Giovannelli e Associati
 Paolo Ronca - Legance
 Davide Attilio Rossetti - Morri Rossetti & Franzosi
 Stefano Schiavello - STS Deloitte
 Andrea Vasapolli - Vasapolli & Associati

LITIGATION - FIRM**TOP-TIER**

Freshfields
 Gatti Pavesi Bianchi Ludovici
 Maisto e Associati
 Pirola Pennuto Zei & Associati

ELITE

Baker McKenzie
 BonelliErede
 Di Tanno Associati
 Facchini Rossi Michelutti
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 Legance
 Salvini e Soci
 Tremonti Partners

EXCELLENT

A&O Shearman
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 Chiomenti
 Crowe Valente
 Foglia & Partners
 Lipani Legal & Tax
 Santacroce & Partners

HIGHLY RECOMMENDED

AndPartners
 BIP Law & Tax
 Biscozzi Nobili & Partners
 CBA
 Dentons
 EY
 FIVERS
 Hogan Lovells
 LEXIA
 Morri Rossetti & Franzosi
 PedersoliGattai
 Studio Rock
 Ughi e Nunziante
 Watson Farley & Williams

RECOMMENDED

Belluzzo International Partners
 bureau Plattner
 Campeis Avvocati
 Cleary Gottlieb
 DWF
 Giovannelli e Associati
 LawaL Legal & Tax Advisory
 Nunziante Magrone
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 Russo De Rosa Associati
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 Francesco Facchini - Facchini Rossi Michelutti
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 Francesco Guelfi - A&O Shearman
 Guido Guetta - Pirola Pennuto Zei & Associati
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 Benedetto Santacroce - Santacroce & Partners
 Raffaele Massimo Simone - BIP Law & Tax
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 Eugenio Briguglio - Biscozzi Nobili & Partners
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 Andrea de' Mozzi - PedersoliGattai
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 Tancredi Marino - DWF
 Marco Palanca - Simmons & Simmons

Stefano Petrecca - CBA
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 Arnaldo Salvatore - Lipani Legal & Tax
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 EY
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M&A AND EXTRAORDINARY TRANSACTIONS - PROFESSIONAL**TOP-TIER**

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 Michele Milanese - Ashurst
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 Daniela Pasquarelli - Morri Rossetti & Franzosi
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 Eugenio Romita - Giovannelli e Associati

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 Stefano Petrecca - CBA
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 Marzio Morgante - Asian Tax Advisory
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 Giorgio Orlandini - STS Deloitte
 Gabriele Paladini - SI - Studio Inzaghi
 Lorena Pellissier - Belluzzo International Partners
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Di Tanno Associati
DLA Piper
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Maisto e Associati

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CBA
Cleary Gottlieb
Dentons
DWF
Facchini Rossi Michelutti
Hogan Lovells
LED Taxand
Morri Rossetti & Franzosi
Pirola Pennuto Zei & Associati

RECOMMENDABLE

ArlatiGhislandi
Asian Tax Advisory
CDR Advisory
LawaL Legal & Tax Advisory
Nunziante Magrone
STS Deloitte
Tremonti Partners
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Michele Milanese - Ashurst
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Luca Di Nunzio - AndPartners
Roberto Gianelli - Maisto e Associati
Marco Graziani - Legance
Antonino Guida - Chiomenti
Guido Arie Petraroli - LED Taxand

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Elia Ferdinando Clarizia - A&O Shearman
Loredana Conidi - Gatti Pavesi Bianchi Ludovici
Massimo Di Terlizzi
Pirola Pennuto Zei & Associati
Giampaolo Genta - BonelliErede
Giuseppe Andrea Giannantonio - Chiomenti
Giancarlo Lapecorella - Facchini Rossi Michelutti
Tancredi Marino - DWF
Serena Pietrosanti - Hogan Lovells
Gianluca Russo - Cleary Gottlieb
Riccardo Ubaldini - BonelliErede

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Barbara Faini - Baker McKenzie
Daniela Ghislandi - ArlatiGhislandi
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Antonello Lupo - Ughi e Nunziante
Filippo Molinari - Withers
Marzio Morgante - Asian Tax Advisory
Alexandra Pica - STS Deloitte
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EY
Facchini Rossi Michelutti
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 Marco Jannon - Pavia e Ansaldo
 Aurelio Massimiano - Maisto e Associati
 Riccardo Michelutti - Facchini Rossi Michelutti
 Raul-Angelo Papotti - Chiomenti
 Andrea Tempestini - McDermott Will & Schulte

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 Alfredo Guacci Esposito
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Simmons & Simmons
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Withers

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VAT AND INDIRECT TAXES - PROFESSIONAL

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Fabio Oneglia - FIVERS
Benedetto Santacroce - Santacroce & Partners

ELITE

Pierpaolo Maspes - PwC Tax
Arnaldo Salvatore - Lipani Legal & Tax
Marco Valdonio - Maisto e Associati

EXCELLENT

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Roberta De Pirro - Morri Rossetti & Franzosi
Francesco Facchini - Facchini Rossi Michelutti
Marco Palanca - Simmons & Simmons

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Alfredo Guacci Esposito
Watson Farley & Williams
Sabrina Ferrazzi - STS Deloitte
Pamela Floriani - Baker McKenzie
Marco Frulio - Gianni & Orioni
Giampaolo Genta - BonelliErede
Michele Marzano - BIP Law & Tax
Giulio Mazzotti - Legance
Michele Milanese - Ashurst
Paolo Ruggiero - L&B Partners Avvocati Associati
Riccardo Ubaldini - BonelliErede

RECOMMENDED

Maurizio Bancalari - STS Deloitte
Federico Baridon - Crowe Valente
Aldo Bisioli - Biscozzi Nobili & Partners
Stefano Cesati - Pirola Pennuto Zei & Associati
Elia Ferdinando Clarizia - A&O Shearman
Paolo Comuzzi - LawaL Legal & Tax Advisory
Eugenio Della Valle - Studio Della Valle
Andrea Fiorelli - Dentons
Hannes Hilpold - bureau Plattner
Luca Lavazza - PwC Tax
Valerio Libani - Russo De Rosa Associati
Teodoro Malquori - Pavia e Ansaldo
Roberta Moscaroli - Dentons
Enrico Pauletti - Di Tanno Associati
Manuel Pedrali - CDR Advisory
Barbara Rossi - STS Deloitte
Antonio Vitali - Tremonti Partners

LAW FIRMS' PROFILES

RANKED IN TAX TAB

MAISTO E ASSOCIATI

With more than 70 professionals across Milan, Rome, and London, the firm, founded by its name partner, widely regarded as a leading figure in the field, enjoys a highly recognized market reputation thanks to its strong track record and the exceptional expertise of its professionals across all areas of taxation.

KEY LAWYERS:

- GUGLIELMO MAISTO** (*Founding Partner*)
 A leading authority in the Italian tax landscape, he is widely recognized for his technical excellence and ability to handle sophisticated cross-border tax matters.
- MARCO CERRATO** (*Partner*)
 The professional is widely recognised in the Italian tax landscape. He advises domestic and international clients on complex tax disputes, cross-border structuring, and high-value private wealth issues, combining strong technical capabilities with extensive experience in contentious and strategic tax matters.
- MARCO VALDONIO** (*Partner*)
 Renowned for expertise in financial taxation and M&A, the professional advises on sophisticated transactions and corporate reorganisations. Particularly appreciated for "technical depth and a strategic approach to complex deals."
- AURELIO MASSIMIANO** (*Partner*)
 With deep technical knowledge in transfer pricing and EU taxation, he supports multinational groups on complex structuring and compliance projects. Clients note "a high level of precision in handling intricate cross-border issues."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	77	Star	Guglielmo Maisto	Star
			Marco Cerrato	Top-tier
			Marco Valdonio	Excellent
			Aurelio Massimiano	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	56	Top-tier	-	-
EU Taxation	7	Top-tier	Marco Cerrato	Elite
			Aurelio Massimiano	Excellent
Financial Taxation	12	Excellent	Marco Valdonio	Elite
International Taxation	15	Elite	-	-
Litigation	11	Top-tier	Marco Cerrato	Top-tier
M&A and Extraordinary Transactions	13	Top-tier	Marco Valdonio	Elite
Private Clients & Wealth Management	12	Elite	Marco Cerrato	Elite
Private Equity	9	Excellent	Mauro Messi	Excellent
Restructuring	4	Excellent	Roberto Gianelli	Excellent
Transfer Pricing	12	Top-tier	Aurelio Massimiano	Elite
			Andrea Rottoli	Highly Recommended
VAT and Indirect Taxes	4	Elite	Marco Valdonio	Elite

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

CHIOMENTI

Renowned for its strength in international taxation, M&A and private equity transactions, the team delivers sophisticated advice on complex domestic and cross-border structures. Clients highlight its “pragmatic and commercially driven approach” in high-value international tax matters.

KEY LAWYERS:

- **MASSIMO ANTONINI** (*Partner*)
Among numerous engagements, he assisted an Italian fund in the acquisition of a European company active in the healthcare & beauty sector. The transaction was significant as it led to the creation of an industry giant with an estimated value exceeding €1 billion.
- **GIUSEPPE ANDREA GIANNANTONIO** (*Partner, Co-Head of the Real Estate Practice*)
An experienced practitioner advising on the tax structuring of M&A and extraordinary transactions, with a focus on large-scale corporate operations. Known for delivering “efficient, business-oriented advice under tight deadlines.”
- **RAUL-ANGELO PAPOTTI** (*Partner, Head of Tax Department*)
A leading practitioner in financial taxation, advising on complex tax aspects of international taxation and transfer pricing. Noted for combining technical excellence with a pragmatic, solution-oriented approach.
- **MARCO DI SIENA** (*Partner*)
Distinguished for a strong focus on tax litigation, he assists clients on complex domestic and cross-border tax matters. Clients commend “a precise and commercially aware approach to challenging tax issues.”
- **PAOLO GIACOMETTI** (*Partner*)
With a special focus on international taxation, this adviser assists multinational clients with M&A and private equity matters. Clients highlight his “technical depth and clear guidance on complex international frameworks.”

CHIOMENTI

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Elite	Giuseppe Andrea Giannantonio	Excellent
EU Taxation	-	Excellent	Raffaele Russo	Highly Recommended
Financial Taxation	-	Elite	Raul-Angelo Papotti	Top-tier
			Giuseppe Andrea Giannantonio	Excellent
International Taxation	-	Top-tier	Paolo Giacometti	Elite
			Raul-Angelo Papotti	Excellent
Litigation	-	Excellent	Massimo Antonini	Elite
			Marco Di Siena	Elite
M&A and Extraordinary Transactions	-	Top-tier	Massimo Antonini	Top-tier
			Giuseppe Andrea Giannantonio	Elite
			Paolo Giacometti	Excellent
Private Clients & Wealth Management	-	Excellent	Massimo Antonini	Excellent
Private Equity	-	Elite	Massimo Antonini	Top-tier
			Paolo Giacometti	Highly Recommended
Restructuring	-	Elite	Antonino Guida	Excellent
			Giuseppe Andrea Giannantonio	Highly Recommended
Transfer Pricing	-	Excellent	Raul-Angelo Papotti	Elite

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

GATTI PAVESI BIANCHI LUDOVICI

The firm has advised numerous clients, including some of Italy's leading companies operating globally across various sectors. Involved in extraordinary transactions with values reaching billions of euros and highly impactful and complex tax profiles, it has proven to be a reliable partner and a key reference point in the market.

KEY LAWYERS:

- PAOLO LUDOVICI** (*Partner*)
 An established figure in the Italian tax landscape, with broad expertise spanning transfer pricing, private wealth, and international taxation. He brings a comprehensive and strategic approach to high-profile transactional and advisory work.
- MICHELE APRILE** (*Partner*)
 An experienced advisor in private equity and restructuring, supporting clients on sophisticated transactional mandates. Known for combining technical precision with a strong understanding of deal dynamics.
- LOREDANA CONIDI** (*Partner*)
 Highly recommended by leading clients, she is regarded as an extremely experienced professional with expertise covering all key areas of taxation, including advisory, restructuring, and transfer pricing.
- PIETRO PICCONE FERRAROTTI** (*Partner*)
 With a strong focus on tax litigation, the practitioner represents clients in high-stakes disputes with tax authorities. Clients highlight "strong advocacy skills and deep technical preparation in contentious proceedings."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Top-tier	Paolo Ludovici	Star
			Michele Aprile	Excellent
			Loredana Conidi	Excellent
			Pietro Piccone Ferrarotti	Excellent

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

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

GIANNI & ORIGONI

The Italian firm is known for its sophisticated handling of international taxation, transfer pricing, and high-value M&A transactions. The team combines technical precision with a strong strategic approach across contentious and non-contentious mandates. Clients praise its “commercial awareness and responsiveness.”

KEY LAWYERS:

- **FABIO CHIARENZA** (*Partner, Head of Tax Department*)

He provided tax advice in connection with the subscription of a complex sustainability-linked revolving financing structure, currently the most significant of its kind available in the European market. The transaction, which involved numerous financial institutions globally, required a strategic approach and deep technical expertise to successfully address its complex tax implications.

- **GIULIO ANDREANI** (*Partner*)

A highly regarded professional in tax restructuring, advising on complex reorganizations and distressed scenarios. Known for delivering clear and effective solutions in technically challenging contexts.

- **LUCA DAL CERRO** (*Partner*)

With extensive experience in domestic and international taxation, this practitioner focuses on high-value advisory mandates and private equity. Known for delivering “precise and commercially aware solutions,” particularly in complex corporate reorganisations.

- **MARIO D'AVOSSA** (*Partner*)

An accomplished adviser in transfer pricing and tax, assisting multinational clients with planning, documentation, and dispute resolution. Appreciated for a detail-oriented approach and the ability to “navigate highly technical matters with clarity and confidence.”

GIANNI & ORIGONI

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	33	Top-tier	Fabio Chiarenza	Elite
			Giulio Andreani	Excellent
			Luca Dal Cerro	Excellent
			Mario d'Avossa	Excellent
Expertise Area	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	33	Elite	Fabio Chiarenza	Elite
			Luca Dal Cerro	Excellent
Cooperative Tax Compliance	10	Elite	Fabio Chiarenza	Top-tier
EU Taxation	10	Top-tier	Francesca Staffieri	Top-tier
Financial Taxation	13	Elite	Fabio Chiarenza	Top-tier
			Francesca Staffieri	Highly Recommended
International Taxation	14	Elite	Fabio Chiarenza	Top-tier
			Luca Dal Cerro	Excellent
Litigation	8	Elite	Luciano Bonito Oliva	Excellent
M&A and Extraordinary Transactions	20	Top-tier	Fabio Chiarenza	Top-tier
			Luciano Bonito Oliva	Highly Recommended
Private Clients & Wealth Management	6	Excellent	Fabio Chiarenza	Elite
			Valentina Ottani Sconza	Highly Recommended
Private Equity	20	Elite	Fabio Chiarenza	Top-tier
			Luca Dal Cerro	Excellent
			Francesca Staffieri	Highly Recommended
Restructuring	10	Top-tier	Giulio Andreani	Top-tier
Transfer Pricing	8	Top-tier	Mario d'Avossa	Top-tier
VAT and Indirect Taxes	5	Highly Recommended	Marco Frulio	Highly Recommended

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

LEGANCE

The well-known Italian firm stands out for transfer pricing, international taxation, and tax advisory work, assisting multinational groups and private clients on technically demanding matters. Its focused expertise and partner-led approach stand out in M&A-related tax structuring and complex cross-border disputes.

KEY LAWYERS:

- ANDREA SILVESTRI** (*Senior Partner*)
 Recognized as one of Italy's leading lawyers in tax law and a prominent figure in the national legal market, he stands out for his ability to anticipate trends and provide strategic advice on complex tax matters. His experience spans the full spectrum of tax law, placing him among the most authoritative voices in the field.
- CLAUDIA GREGORI** (*Partner*)
 With solid experience in financial taxation and M&A, she advises on complex transactions and restructuring mandates. Known for providing clear, pragmatic tax solutions aligned with business needs.
- MARCO GRAZIANI** (*Partner, Country Partner for France*)
 A trusted adviser in private client and private equity taxation, assisting with wealth structuring and investment strategies. Particularly valued for a tailored approach and the ability to provide "clear, actionable advice in complex scenarios."
- MATTEO FANNI** (*Partner*)
 The professional focused on tax litigation advises and represents clients in disputes with tax authorities. Recognised for "strong advocacy and thorough preparation in high-stakes proceedings."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Top-tier	Andrea Silvestri	Top-tier
			Claudia Gregori	Elite
			Marco Graziani	Excellent
			Matteo Fanni	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	37	Top-tier	Andrea Silvestri	Top-tier
Cooperative Tax Compliance	7	Excellent	Luigi Quaratino	Highly Recommended
EU Taxation	33	Excellent	Marco Graziani	Excellent
Financial Taxation	17	Elite	Claudia Gregori	Top-tier
International Taxation	33	Top-tier	Giulio Mazzotti	Elite
			Paolo Ronca	Recommended
Litigation	10	Elite	Matteo Fanni	Excellent
M&A and Extraordinary Transactions	22	Top-tier	Claudia Gregori	Top-tier
Private Clients & Wealth Management	10	Highly Recommended	Marco Graziani	Excellent
Private Equity	16	Top-tier	Claudia Gregori	Top-tier
			Marco Graziani	Elite
Restructuring	3	Elite	Claudia Gregori	Elite
			Marco Graziani	Excellent
Transfer Pricing	5	Excellent	Claudia Gregori	Excellent
VAT and Indirect Taxes	14	Highly Recommended	Giulio Mazzotti	Highly Recommended

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

BONELLIEREDE

A market-leading practice with comprehensive expertise spanning advisory, financial transactions, litigation, and international taxation, regularly assisting on high-profile transactions. Widely praised for its "technical excellence and ability to handle complex, multi-jurisdictional matters seamlessly."

KEY LAWYERS:

- STEFANO SIMONTACCHI** (*Partner*)
 Considered one of the most authoritative professionals in the tax landscape, with particularly strong expertise in international taxation, transfer pricing, and tax planning strategies. He is also distinguished by strong managerial skills and an innovative approach to the profession.
- GIAMPAOLO GENTA** (*Partner*)
 The professional deals with the full spectrum of tax matters: from financial taxation to the tax implications of M&A transactions, as well as restructurings and advisory services for private clients. He stands out for his "responsiveness and technical expertise."
- FRANCESCO SAVERIO SCANDONE** (*Partner*)
 Recognized for his expertise in tax and international taxation matters, he regularly advises clients on complex cross-border structures and sophisticated transactional mandates. Clients commend his "strong technical preparation and strategic vision" in managing high-profile international tax matters.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	35	Elite	Stefano Simontacchi	Top-tier
			Giampaolo Genta	Highly Recommended
			Francesco Saverio Scandone	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	Stefano Simontacchi	Top-tier
			Riccardo Ubaldini	Highly Recommended
Financial Taxation	-	Highly Recommended	Riccardo Ubaldini	Highly Recommended
			Giampaolo Genta	Recommended
International Taxation	-	Top-tier	Stefano Simontacchi	Top-tier
			Francesco Saverio Scandone	Highly Recommended
Litigation	-	Elite	Stefano Simontacchi	Top-tier
			Andrea Manzitti	Elite
M&A and Extraordinary Transactions	-	Elite	Stefano Simontacchi	Top-tier
			Giampaolo Genta	Excellent
			Stefano Brunello Dormal	Highly Recommended
Private Clients & Wealth Management	-	Excellent	Stefano Simontacchi	Top-tier
			Giampaolo Genta	Highly Recommended
Private Equity	-	Excellent	Stefano Brunello Dormal	Highly Recommended
Restructuring		Highly Recommended	Giampaolo Genta	Highly Recommended
			Riccardo Ubaldini	Highly Recommended
Transfer Pricing	-	Top-tier	Stefano Simontacchi	Top-tier
			Marco Adda	Recommended
VAT and Indirect Taxes	-	Highly Recommended	Riccardo Ubaldini	Highly Recommended

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

FACCHINI ROSSI MICHELUTTI

The firm boasts specific expertise in the field and, over the past year, assisted, among others, a major fund in the sale of its stake in a company engaged in the research and development, as well as the production and commercialization, of innovative therapeutic solutions.

KEY LAWYERS:

- LUCA ROSSI** (*Partner*)
 With strong expertise in financial taxation and private equity, he advises on complex M&A and extraordinary transactions. The lawyer combines technical depth with a commercially driven approach to tax structuring.
- RICCARDO MICHELUTTI** (*Partner*)
 A highly regarded figure in international taxation, with particular expertise in M&A and restructuring. He offers strategic guidance on EU tax matters and cooperative compliance frameworks.
- FRANCESCO FACCHINI** (*Partner*)
 Combining cooperative tax compliance, litigation, and indirect tax expertise, he represents clients across both advisory and contentious matters. Valued for "clarity in complex disputes and strategic handling of tax audits."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	44	Elite	Luca Rossi	Top-tier
			Riccardo Michelutti	Elite
			Francesco Facchini	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	24	Elite	Riccardo Michelutti	Elite
			Luca Rossi	Elite
Cooperative Tax Compliance	5	Elite	Francesco Facchini	Elite
			Riccardo Michelutti	Elite
EU Taxation	10	Elite	Luca Rossi	Elite
			Riccardo Michelutti	Excellent
Financial Taxation	12	Elite	Luca Rossi	Top-tier
			Marina Ampolilla	Recommended
International Taxation	12	Elite	Riccardo Michelutti	Top-tier
			Francesco Facchini	Excellent
Litigation	10	Elite	Francesco Capitta	Elite
			Francesco Facchini	Excellent
M&A and Extraordinary Transactions	20	Elite	Riccardo Michelutti	Elite
			Luca Rossi	Elite
Private Clients & Wealth Management	6	Elite	Stefano Massarotto	Elite
Private Equity	16	Top-tier	Luca Rossi	Top-tier
Restructuring	4	Highly Recommended	Giancarlo Lapecorella	Highly Recommended
Transfer Pricing	8	Excellent	Riccardo Michelutti	Elite
VAT and Indirect Taxes	6	Excellent	Francesco Facchini	Excellent

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

FOGLIA & PARTNERS

Highly regarded boutique with broad capabilities across advisory, litigation, VAT and private wealth, combining technical depth with a tailored approach. Particularly noted for international and EU tax matters, with clients valuing its "precision and responsiveness."

KEY LAWYERS:

- **GIULIANO FOGLIA** (*Founding Partner*)

The founding partner of the tax boutique bearing his name boasts cross-practice tax expertise spanning all areas of taxation. He has been recognized by the market as an excellence in tax compliance, having assisted major clients across the country.

TAX | EXPERTISE AREA RANKINGS

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

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

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

MCDERMOTT WILL & SCHULTE

The team has long advised multinational clients considered top players in their respective sectors, including food & beverage, fashion, pharma, and finance. Clients value its ability to address key tax issues affecting business operations with expertise, pragmatism, and timeliness.

KEY LAWYERS:

- **ANDREA TEMPESTINI** (*Partner*)

An accomplished tax practitioner providing strategic advice across a broad spectrum of domestic and international matters. He brings a refined and practical approach to complex tax planning.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Elite	Andrea Tempestini	Top-tier

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Top-tier	Andrea Tempestini	Elite
Cooperative Tax Compliance	-	Excellent	Andrea Tempestini	Excellent
International Taxation	-	Excellent	Andrea Tempestini	Excellent
M&A and Extraordinary Transactions	-	Elite	Andrea Tempestini	Top-tier
Transfer Pricing	-	Elite	Andrea Tempestini	Elite

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

ANDPARTNERS

The dynamic team is known for its integrated approach to international taxation, restructuring, and extraordinary transactions. Particularly active in contentious mandates, the team combines technical depth with a commercially driven perspective across litigation and wealth management work.

KEY LAWYERS:

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

A dynamic practitioner with expertise spanning M&A, advisory, and cooperative tax compliance. He offers a comprehensive approach to cross-border structuring and contentious tax matters.

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

The well-known tax advisor has established himself in the market by assisting numerous operators, including one of the largest real estate funds active in Italy, in all acquisition transactions involving more than 30 high-value assets since the beginning of the year.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	50	Excellent	Pietro Bracco	Excellent
			Luca Di Nunzio	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	32	Excellent	Pietro Bracco	Elite
Cooperative Tax Compliance	5	Recommended	Pietro Bracco	Recommended
Financial Taxation	2	Highly Recommended	Luca Di Nunzio	Excellent
International Taxation	4	Recommended	Luca Romanelli	Recommended
Litigation	5	Highly Recommended	Paolo Piantavigna	Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Pietro Bracco	Highly Recommended
Private Clients & Wealth Management	-	Recommended	Luca Romanelli	Recommended
Restructuring	10	Highly Recommended	Luca Di Nunzio	Excellent
Transfer Pricing	3	Recommended	Stefano Versino	Recommended

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

BAKER MCKENZIE

The top-tier global tax practice with a strong Italian offering advises multinationals on complex cross-border tax structuring and disputes. Clients commend its "exceptional international coordination and deep technical expertise."

KEY LAWYERS:

- **FRANCESCO PISCIOTTA** (*Partner, Co-Head of Tax Practice*)

The highly experienced professional advises clients on international taxation, tax litigation, M&A and extraordinary transactions, and private equity matters. Particularly noted for supporting companies and investment funds in complex transactional and cross-border tax mandates.

- **MICHELE SANTOCCHINI** (*Partner, Co-Head of Tax Practice*)

The experienced tax adviser supports multinational and domestic clients on a wide range of corporate tax matters, including strategic planning and compliance. Clients value "clear, business-oriented advice delivered with responsiveness."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	20	Excellent	Francesco Pisciotta	Excellent
			Michele Santocchini	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	6	Excellent	Francesco Pisciotta	Highly Recommended
			Michele Santocchini	Recommended
Cooperative Tax Compliance	2	Highly Recommended	Marzio Buccioli	Recommended
EU Taxation	1	Highly Recommended	Barbara Faini	Highly Recommended
Financial Taxation	2	Highly Recommended	Francesco Florenzano	Recommended
International Taxation	6	Highly Recommended	Francesco Pisciotta	Excellent
Litigation	7	Elite	Francesco Pisciotta	Top-tier
M&A and Extraordinary Transactions	6	Excellent	Francesco Pisciotta	Highly Recommended
Private Clients & Wealth Management	2	Recommended	Francesco Florenzano	Recommended
Private Equity	6	Highly Recommended	Francesco Pisciotta	Highly Recommended
Restructuring	1	Highly Recommended	Barbara Faini	Recommended
Transfer Pricing	3	Highly Recommended	Fernanda Trujillo-Garcia	Highly Recommended
VAT and Indirect Taxes	7	Highly Recommended	Pamela Floriani	Highly Recommended

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

CBA

The Italian firm has a solid and well-established tax practice. One of its key focus areas is real estate. Recently, the team assisted a client managing a vast real estate portfolio in one of Italy's major metropolitan areas in several complex disputes.

KEY LAWYERS:

- FRANCESCO ASSEGNATI** (*Partner*)
 A trusted advisor in M&A and extraordinary transactions, providing clear and business-oriented tax guidance. Clients appreciate his "pragmatic approach and responsiveness in complex deal situations."
- ANGELO ROCCO BONISSONI** (*Founding Partner*)
 The professional focuses on the tax aspects of restructuring, advising on corporate reorganisations and distressed scenarios. Known for delivering "practical guidance in technically complex restructuring processes."
- STEFANO PETRECCA** (*Partner*)
 The well-known professional possesses vast experience in tax litigation and represents clients in disputes with tax authorities across various industries. Clients highlight "excellent advocacy skills and thorough case preparation."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Excellent	Francesco Assegnati	Excellent
			Angelo Rocco Bonissoni	Highly Recommended
			Stefano Petrecca	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	Francesco Assegnati	Excellent
Cooperative Tax Compliance	-	Recommended	Giorgio Iacobone	Recommended
Financial Taxation	-	Highly Recommended	Roberto Brustia	Highly Recommended
			Giorgio Iacobone	Highly Recommended
International Taxation	-	Recommended	Angelo Rocco Bonissoni	Recommended
Litigation	-	Highly Recommended	Stefano Petrecca	Highly Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Angelo Rocco Bonissoni	Highly Recommended
Private Clients & Wealth Management	-	Recommended	Lorenzo Maria Carminati	Highly Recommended
Private Equity	-	Excellent	Stefano Petrecca	Highly Recommended
Restructuring	-	Highly Recommended	Angelo Rocco Bonissoni	Excellent
Transfer Pricing	-	Recommended	Lorenzo Maria Carminati	Recommended

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

CLIFFORD CHANCE

The firm is distinguished for its role in high-end financial taxation, M&A, and private equity transactions; the team regularly advises on sophisticated, large-scale deals. Known for its "commercial insight and ability to navigate complex tax aspects of major transactions."

KEY LAWYERS:

- **CARLO GALLI** (*Partner, Head of Tax Italy*)

Recognized for his work in financial taxation and private equity, he supports clients on complex M&A transactions. Noted for delivering commercially focused tax structuring in high-value, cross-border deals.

TAX | EXPERTISE AREA RANKINGS

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

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

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

DI TANNO ASSOCIATI

This long-established tax boutique enjoys widespread market recognition and is regarded as a cross-sector excellence. In the insurance field, it successfully assisted a well-known operator in a significant tax ruling. The practical determination of the amounts involved is of great importance for the entire sector.

KEY LAWYERS:

- **FABIO BRUNELLI** (*Partner*)

An experienced professional with strong expertise in transfer pricing and corporate tax, advising multinational groups on complex structuring and compliance matters. Recognized for a pragmatic and technically rigorous approach, with clients noting "clear, reliable guidance on intricate cross-border issues."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	47	Excellent	Fabio Brunelli	Excellent

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	Fabrizio Iacuitto	Highly Recommended
EU Taxation	-	Excellent	Luca Marraffa	Highly Recommended
Financial Taxation	-	Excellent	Fabio Brunelli	Elite
International Taxation	-	Elite	Fabio Brunelli	Elite
Litigation	-	Elite	Renzo Amadio	Highly Recommended
			Marianna Tognoni	Highly Recommended
M&A and Extraordinary Transactions	-	Excellent	Fabio Brunelli	Elite
Private Clients & Wealth Management	-	Recommended	Carlo Andrea Curti	Recommended
Private Equity	-	Elite	Fabio Brunelli	Top-tier
Restructuring	-	Excellent	Tommaso Di Tanno	Elite
Transfer Pricing	-	Highly Recommended	Fabio Brunelli	Recommended
VAT and Indirect Taxes	-	Highly Recommended	Enrico Pauletti	Recommended

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

DLA PIPER

A well-established tax team supporting domestic and international clients across a wide range of matters, from private equity to restructuring work. Appreciated for its "practical approach and strong integration with global teams."

KEY LAWYERS:

- ANTONIO TOMASSINI** (*Partner*)
 The professional is recognised for expertise in tax matters, advising clients on a wide range of domestic and international tax issues with a strong focus on strategic and technical tax advisory work.
- CHRISTIAN MONTINARI** (*Partner, Head of Tax Department Italy*)
 Bringing extensive experience in tax advisory, the professional supports clients on complex domestic and cross-border tax matters. Clients appreciate "his responsive service and practical guidance on sophisticated issues."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Private Equity	-	-	Christian Montinari	Highly Recommended
Restructuring	-	Excellent	-	-

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

FIVERS

A full-service tax practice with strong capabilities across advisory, litigation, VAT, and private wealth, regularly assisting on complex domestic and cross-border transactions. Clients appreciate its "hands-on approach and strong technical depth."

KEY LAWYERS:

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

Recognised for a broad tax practice, the professional advises domestic and international clients on complex transactional and contentious tax issues, with particular experience in strategic cross-border structures and high-value investments.

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

Highly regarded for expertise in international taxation, transfer pricing, and VAT and indirect taxes. He assists clients with cross-border tax planning, transfer pricing policies, and complex indirect tax matters, combining strong technical knowledge with a commercially focused approach. Clients note "consistent reliability and a solution-driven mindset."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	25	Excellent	Francesco Mantegazza	Elite
			Fabio Oneglia	Excellent

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	25	Excellent	Francesco Mantegazza	Excellent
			Fabio Oneglia	Highly Recommended
Financial Taxation	10	Excellent	Francesco Mantegazza	Elite
International Taxation	25	Highly Recommended	Francesco Mantegazza	Highly Recommended
			Fabio Oneglia	Highly Recommended
Litigation	21	Highly Recommended	Francesco Mantegazza	Highly Recommended
M&A and Extraordinary Transactions	21	Highly Recommended	Francesco Mantegazza	Excellent
Private Clients & Wealth Management	25	Highly Recommended	Francesco Mantegazza	Excellent
Private Equity	10	Elite	Francesco Mantegazza	Elite
			Edoardo Bassi	Recommended
Transfer Pricing	25	Highly Recommended	Fabio Oneglia	Excellent
VAT and Indirect Taxes	15	Top-tier	Fabio Oneglia	Top-tier

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

FRESHFIELDS

The firm has been highly active this year in tax litigation, successfully assisting numerous clients, many of whom are leading players across various industries, in highly complex and multifaceted judicial proceedings.

KEY LAWYERS:

- **RENATO PATERNOLLO** (*Partner, Head of Tax Practice Italy*)

A leading figure in the Italian tax market, the professional heads the Italian tax practice and advises on high-value M&A transactions, restructurings, tax audits and complex investigations. With extensive experience before the Italian tax authorities and courts, the practitioner is widely recognised for handling sophisticated cross-border matters.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	8	Excellent	Renato Paternollo	Excellent

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	7	Highly Recommended	Renato Paternollo	Excellent
Litigation	7	Top-tier	Renato Paternollo	Elite
M&A and Extraordinary Transactions	7	Elite	Renato Paternollo	Elite
Private Equity	7	Elite	Renato Paternollo	Excellent
			Toni Marciante	Recommended
			Umberto Santacroce	Recommended

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

LINKLATERS

The team advises on high-end financial taxation, M&A and restructuring matters, often within large-scale, multi-jurisdictional transactions. Known for its "ability to deliver clear and commercial solutions in highly complex scenarios."

KEY LAWYERS:

- **ROBERTO EGORI** (*Managing Partner, Head of Tax Italy*)

The respected professional, leading his team, is assisting an alternative investment fund on all tax aspects of the debt restructuring of a well-known company active in the construction of major civil infrastructure. Clients highlight "a strong commercial mindset and excellent execution on sophisticated cross-border deals."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Top-tier	Roberto Egori	Elite
M&A and Extraordinary Transactions	-	Excellent	Roberto Egori	Elite
Restructuring	-	Top-tier	Roberto Egori	Top-tier

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

PEDERSOLIGATTAI

A well-regarded firm for its work in M&A, private equity, and private client matters, combining transactional expertise with solid litigation capabilities. The team is noted for its "responsiveness and pragmatic advice on sophisticated tax issues."

KEY LAWYERS:

- GIOVANNI BANDERA** (*Partner*)
 Bringing solid experience in financial taxation and private client matters, this adviser supports complex wealth structuring and investment strategies. Appreciated for "a pragmatic and client-focused approach."
- CRISTIANO GARBARINI** (*Partner*)
 Active in M&A and private equity tax, the professional supports clients on structuring and executing sophisticated transactions. Known for delivering "practical solutions aligned with commercial objectives."
- DOMENICO PONTICELLI** (*Partner*)
 Combining advisory expertise with deep knowledge of tax regulations, he assists clients on corporate structuring and ongoing tax matters. Clients note "a practical mindset and excellent responsiveness."

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 Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	14	Excellent	Domenico Ponticelli	Highly Recommended
Financial Taxation	14	Excellent	Giovanni Bandera	Highly Recommended
Litigation	-	Highly Recommended	Andrea de' Mozzi	Highly Recommended
M&A and Extraordinary Transactions	14	Excellent	Cristiano Garbarini	Recommended
Private Clients & Wealth Management	14	Elite	Giovanni Bandera	Elite
Private Equity	14	Elite	Cristiano Garbarini	Elite

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

PIROLA PENNUTO ZEI & ASSOCIATI

The well-known firm offers a full-service approach, covering tax matters comprehensively with a strategic perspective. Recognized for strong client endorsement and the quality of relationships built, it stands out for its deep and authoritative expertise in the main areas of taxation.

KEY LAWYERS:

- **MASSIMO DI TERLIZZI** (*Senior Partner, Chairman of the Senior Partners Board*)

With over 20 years of experience, the professional focuses on tax aspects of M&A and restructuring transactions, supporting clients through complex reorganisations. Recognised for a hands-on approach and the ability to “translate technical tax issues into practical business solutions.”

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

With deep expertise in transfer pricing, the professional supports multinational groups on structuring, documentation, and controversy matters. Known for “solid technical knowledge and a pragmatic problem-solving mindset.”

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Cooperative Tax Compliance	-	Highly Recommended	Federico Grigoli	Recommended
EU Taxation	-	Highly Recommended	Stefano Cesati	Recommended
Financial Taxation	-	Highly Recommended	Lorenzo Banfi	Recommended
International Taxation	-	Highly Recommended	Andrea Pirola	Highly Recommended
Litigation	-	Top-tier	Tonio Di Iacovo	Excellent
			Guido Guetta	Excellent
M&A and Extraordinary Transactions	-	Excellent	Massimo Di Terlizzi	Excellent
			Nathalie Brazzelli	Highly Recommended
Private Clients & Wealth Management	-	Highly Recommended	Luca Valdameri	Recommended
Private Equity	-	Elite	Nathalie Brazzelli	Excellent
Restructuring	-	Highly Recommended	Massimo Di Terlizzi	Highly Recommended
Transfer Pricing	-	Elite	Guido Doneddu	Elite
VAT and Indirect Taxes	-	Highly Recommended	Stefano Cesati	Recommended

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

PWC TAX

A leading player in tax advisory, the team is highly regarded for its expertise in VAT and indirect taxes, cooperative tax compliance, and complex international taxation matters involving major domestic and multinational groups. Recently, it has assisted some of the largest and most prestigious clients operating in Italy, receiving high levels of client satisfaction.

KEY LAWYERS:

- **MARCO LIO** (*Partner*)

The dedicated tax professional advises clients on a wide range of tax matters, supporting companies in implementing tax control frameworks and managing ongoing compliance and governance obligations.

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Marco Lio	Highly Recommended
Cooperative Tax Compliance	-	Top-tier	Marco Lio	Top-tier
EU Taxation	-	Excellent	Dario Sencar	Highly Recommended
Financial Taxation	-	Recommended	Alessandro Catona	Recommended
International Taxation	-	Excellent	Alessandro Di Stefano	Recommended
M&A and Extraordinary Transactions	-	Recommended	Nicola Broggi	Recommended
Private Clients & Wealth Management	-	Recommended	Pasquale Salvatore	Recommended
Transfer Pricing	-	Top-tier	Ugo Cannavale	Elite
VAT and Indirect Taxes	-	Top-tier	Pierpaolo Maspes	Elite
			Luca Lavazza	Recommended

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

A&O SHEARMAN

Thanks to a strong finance practice and its international network, the team supports major global financial institutions. Recently, it advised on the tax aspects of financing a significant acquisition. The transaction required careful and specialized management of tax implications, ensuring reliable solutions in a complex context.

KEY LAWYERS:

- **FRANCESCO GUELF** (*Partner*)

Bringing a comprehensive tax practice spanning advisory, transfer pricing, and high-end transactional work, the professional is widely recognised for handling complex cross-border matters. Clients appreciate "a sophisticated, business-oriented approach across multifaceted tax issues."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Highly Recommended	Francesco Guelfi	Excellent
Cooperative Tax Compliance	4	Excellent	Francesco Guelfi	Elite
EU Taxation	4	Excellent	Francesco Guelfi	Elite
Financial Taxation	4	Top-tier	Elia Ferdinando Clarizia	Elite
			Francesco Guelfi	Excellent
International Taxation	4	Excellent	Francesco Guelfi	Elite
Litigation	4	Excellent	Francesco Guelfi	Excellent
M&A and Extraordinary Transactions	4	Excellent	Francesco Guelfi	Excellent
Private Clients & Wealth Management	4	Highly Recommended	Francesco Guelfi	Excellent
Private Equity	4	Excellent	Francesco Guelfi	Elite
Restructuring	4	Top-tier	Francesco Guelfi	Elite
			Elia Ferdinando Clarizia	Highly Recommended
Transfer Pricing	4	Recommended	Francesco Guelfi	Recommended
VAT and Indirect Taxes	4	Recommended	Elia Ferdinando Clarizia	Recommended

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

ADVANT NCTM

An established practice providing comprehensive tax advisory services to domestic and international clients. The firm is recognized for its "reliability and business-oriented approach."

KEY LAWYERS:

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

Frequently sought after for sophisticated tax advisory work, he assists clients with domestic and cross-border tax matters. Recognised for combining strong technical knowledge with a practical understanding of complex business and transactional 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 broad and integrated tax offering covers M&A and cooperative compliance, supporting clients on complex international matters. Clients highlight its "efficient coordination and deep understanding of cross-border tax issues."

KEY LAWYERS:

- **MARICLA PENNESI** (*Partner, Head of Europe and Italy Tax Practice*)

The highly regarded professional focused on M&A and international taxation advises clients on cross-border transactions and corporate structuring. Known for "a business-oriented approach and strong technical grounding."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Cooperative Tax Compliance	-	Recommended	Michela Mazzoleni	Recommended
International Taxation	-	Elite	Maricla Pennesi	Elite
M&A and Extraordinary Transactions	-	Recommended	Maricla Pennesi	Recommended

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

ASHURST

A highly sophisticated practice with extensive expertise across financial taxation, M&A, restructuring and international tax, advising on complex, high-value transactions. Praised for its "excellent technical skills and seamless cross-border execution."

KEY LAWYERS:

- **MICHELE MILANESE** (*Managing Partner*)

The young managing partner has provided legal and tax assistance in investment transactions within the emerging secondaries private debt market, handling multiple complex deals each year. He is particularly valued for "technical excellence combined with strong commercial awareness."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	9	Highly Recommended	Michele Milanese	Excellent

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	8	Highly Recommended	Michele Milanese	Excellent
Cooperative Tax Compliance	8	Recommended	Michele Milanese	Highly Recommended
EU Taxation	8	Excellent	Michele Milanese	Excellent
Financial Taxation	8	Elite	Michele Milanese	Elite
International Taxation	8	Elite	Michele Milanese	Top-tier
Litigation	8	Excellent	Michele Milanese	Excellent
M&A and Extraordinary Transactions	8	Highly Recommended	Michele Milanese	Excellent
Private Clients & Wealth Management	8	Recommended	Michele Milanese	Highly Recommended
Private Equity	8	Elite	Michele Milanese	Elite
Restructuring	8	Excellent	Michele Milanese	Elite
VAT and Indirect Taxes	8	Highly Recommended	Michele Milanese	Highly Recommended

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

BISCOZZI NOBILI & PARTNERS

The firm is considered an excellence in ongoing advisory services to large corporations and Italian SMEs. Over the past year, it has been involved in numerous mid-market corporate transactions, both in innovative sectors and through the consolidation of relationships with longstanding and prestigious clients, successfully handling the related complex tax matters.

KEY LAWYERS:

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

An experienced tax professional with extensive experience in contentious and pre-litigation tax matters. Known for a strategic and technically rigorous approach, he has been recognised as a leading tax dispute resolution practitioner and has represented clients in significant proceedings before the Italian courts.

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

With a strong focus on private clients and tax advisory, he assists high-net-worth individuals and businesses on structuring and wealth management matters. Known for a tailored and detail-oriented approach.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	44	Highly Recommended	Eugenio Briguglio	Recommended
			Francesco Nobili	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	10	Highly Recommended	Francesco Nobili	Highly Recommended
			Massimo Foschi	Recommended
			Franco Pozzi	Recommended
Financial Taxation	3	Recommended	Andrea Spinzi	Recommended
International Taxation	-	Recommended	Franco Pozzi	Recommended
Litigation	5	Highly Recommended	Eugenio Briguglio	Highly Recommended
M&A and Extraordinary Transactions	3	Excellent	Luigi Garavaglia	Highly Recommended
			Federico Innocenti	Recommended
Private Clients & Wealth Management	3	Excellent	Francesco Nobili	Excellent
Transfer Pricing	2	Recommended	Franco Pozzi	Recommended
VAT and Indirect Taxes	4	Recommended	Aldo Bisioli	Recommended

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

BIP LAW & TAX

A dynamic tax practice assisting clients across a range of industries on advisory and VAT matters, with growing recognition in the market. Appreciated for its "pragmatic mindset and strong client focus."

KEY LAWYERS:

- GUIDO LENZI** (*Partner*)
 He is known for experience in tax and cooperative tax compliance matters, assisting clients with compliance frameworks, tax governance, and relationships with tax authorities. Particularly valued for "reliability and strong technical execution."
- RAFFAELE MASSIMO SIMONE** (*Partner*)
 The respected professional has assisted numerous clients across various sectors, including chemicals, fashion, and energy, on complex tax matters in the context of mid-market extraordinary corporate transactions.
- MICHELE MARZANO** (*Partner*)
 The professional is recognised for strong expertise in tax, VAT, and indirect tax matters, advising domestic and international clients on complex regulatory and transactional issues. Appreciated for a precise and commercially driven approach, with extensive experience assisting companies across a wide range of indirect taxation mandates.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Guido Lenzi	Highly Recommended
			Raffaele Massimo Simone	Highly Recommended
			Michele Marzano	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Excellent	Raffaele Massimo Simone	Excellent
Cooperative Tax Compliance	-	Highly Recommended	Guido Lenzi	Excellent
Litigation	-	Highly Recommended	Raffaele Massimo Simone	Excellent
M&A and Extraordinary Transactions	-	Excellent	Raffaele Massimo Simone	Excellent
Transfer Pricing	-	Recommended	Andrea Vernier	Recommended
VAT and Indirect Taxes	-	Excellent	Michele Marzano	Highly Recommended

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

BUREAU PLATTNER

Widely recognized for its capabilities in tax litigation, VAT and indirect taxes, the firm advises corporate clients on contentious and transactional tax matters with notable precision. Clients highlight the team's "deep technical expertise and availability," especially in transfer pricing and cross-border advisory work.

KEY LAWYERS:

- **HANNES HILPOLD** (*Partner*)

With strong international tax expertise and a multidisciplinary background, the professional assists domestic and multinational clients on corporate, international and cross-border tax matters. The practitioner is particularly appreciated for a pragmatic and solution-oriented approach within complex transactional and advisory mandates.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	59	Highly Recommended	Hannes Hilpold	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	59	Highly Recommended	Hannes Hilpold	Highly Recommended
Litigation	5	Recommended	Raffaele Correnti	Recommended
M&A and Extraordinary Transactions	15	Highly Recommended	Hannes Hilpold	Recommended
Transfer Pricing	3	Recommended	Gianfranco Dolci	Recommended
VAT and Indirect Taxes	15	Recommended	Hannes Hilpold	Recommended

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

CLEARY GOTTLIB

A top-tier international practice with a strong focus on international taxation, M&A and restructuring, regularly advising on high-profile cross-border transactions. The team combines technical excellence with a strategic approach across EU and international tax matters.

KEY LAWYERS:

- VANIA PETRELLA** (*Partner*)
 An accomplished professional in international taxation, advising on cross-border structures and transactions. Clients appreciate her "strong technical skills and ability to navigate complex global tax frameworks."
- GIANLUCA RUSSO** (*Counsel*)
 The experienced professional advised an investment company and family office based in the Far East on the tax aspects of its strategic investment in a leading luxury sneaker brand. Recognised by clients for "a sophisticated, solution-driven approach to complex cross-border issues."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Highly Recommended	Vania Petrella	Excellent
			Gianluca Russo	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	5	Recommended	Gianluca Russo	Recommended
EU Taxation	5	Highly Recommended	Gianluca Russo	Highly Recommended
Financial Taxation	5	Highly Recommended	Gianluca Russo	Highly Recommended
International Taxation	5	Top-tier	Vania Petrella	Top-tier
			Gianluca Russo	Highly Recommended
Litigation	5	Recommended	Gianluca Russo	Recommended
M&A and Extraordinary Transactions	5	Highly Recommended	Gianluca Russo	Excellent
Private Clients & Wealth Management	5	Recommended	Gianluca Russo	Recommended
Private Equity	5	Elite	Gianluca Russo	Elite
Restructuring	5	Highly Recommended	Gianluca Russo	Highly Recommended

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

CROWE VALENTE

The full-service tax firm possesses broad expertise across international taxation, transfer pricing, and litigation. Particularly active in assisting clients on complex domestic and international transactions, including VAT and indirect tax matters.

KEY LAWYERS:

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

The adviser brings extensive experience in transfer pricing, litigation, and international taxation, assisting multinational groups on complex restructuring and disputes. Clients note "strong technical depth and effective handling of contentious matters."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
EU Taxation	-	Highly Recommended	Filipa Correia	Highly Recommended
International Taxation	-	Elite	Piergiorgio Valente	Elite
Litigation	-	Excellent	Piergiorgio Valente	Excellent
Transfer Pricing	-	Excellent	Piergiorgio Valente	Excellent
VAT and Indirect Taxes	-	Recommended	Federico Baridon	Recommended

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

DENTONS

The global firm with a growing tax presence in Italy advises on corporate tax, transfer pricing, and transactional matters within a fully integrated international platform. It stands out for its cross-border capabilities and ability to support complex, multi-jurisdictional projects.

KEY LAWYERS:

- **ANDREA FIORELLI** (*Partner, Head of Italian Tax Practice*)
He brings a broad international tax perspective, advising on M&A, private equity, and cross-border structuring. Clients highlight "a responsive and business-oriented approach across complex transactions."
- **FABRIZIO CAPPONI** (*Partner, Head of International Tax Department Italy*)
The highly regarded adviser combines expertise in financial taxation, M&A, and international tax, supporting complex transactional and restructuring mandates. Known for "a commercial mindset and precise execution."
- **ROBERTA MOSCAROLI** (*Partner*)
The highly experienced adviser combines expertise in transfer pricing, financial taxation, and international tax with strong capabilities in litigation and restructuring matters. She is valued for "technical depth and an effective commercial approach."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Andrea Fiorelli	Highly Recommended
			Fabrizio Capponi	Recommended
			Roberta Moscaroli	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Andrea Fiorelli	Highly Recommended
			Roberta Moscaroli	Highly Recommended
			Fabrizio Capponi	Recommended
Cooperative Tax Compliance	-	Highly Recommended	Fabrizio Capponi	Excellent
EU Taxation	-	Excellent	Andrea Fiorelli	Excellent
			Fabrizio Capponi	Highly Recommended
			Roberta Moscaroli	Recommended
Financial Taxation	-	Highly Recommended	Fabrizio Capponi	Highly Recommended
			Roberta Moscaroli	Highly Recommended
International Taxation	-	Excellent	Fabrizio Capponi	Excellent
			Andrea Fiorelli	Excellent
			Roberta Moscaroli	Recommended
Litigation	-	Highly Recommended	Gianmarco Tortora	Highly Recommended
M&A and Extraordinary Transactions	-	Excellent	Fabrizio Capponi	Excellent
			Andrea Fiorelli	Excellent
			Roberta Moscaroli	Recommended
			Gianmarco Tortora	Recommended
Private Clients & Wealth Management	-	Highly Recommended	Andrea Fiorelli	Excellent
			Maria Paola Serra	Recommended
Private Equity	-	Excellent	Andrea Fiorelli	Excellent
			Fabrizio Capponi	Highly Recommended
			Roberta Moscaroli	Recommended
Restructuring	-	Highly Recommended	Fabrizio Capponi	Highly Recommended
Transfer Pricing	-	Highly Recommended	Fabrizio Capponi	Recommended
			Roberta Moscaroli	Recommended
VAT and Indirect Taxes	-	Recommended	Andrea Fiorelli	Recommended
			Roberta Moscaroli	Recommended

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

EY

A leading global advisory firm with a strong tax practice covering transfer pricing and complex advisory mandates. The team supports multinational clients with integrated and scalable solutions across jurisdictions.

KEY LAWYERS:

- MARCO MAGENTA** (*Managing Partner, Europe West CFO*)

The professional is known for combining advisory capabilities with broad tax expertise, assisting clients with structuring and day-to-day tax matters. Recognised for "a pragmatic mindset and efficient delivery."

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Elite	Marco Magenta	Excellent
			Paolo Zucca	Other Remarkable Players
Financial Taxation	-	Recommended	Alberto Giorgi	Recommended
Litigation	36	Highly Recommended	Maria Antonietta Biscozzi	Recommended
M&A and Extraordinary Transactions	40	Recommended	Savino Tatò	Recommended
Transfer Pricing	85	Excellent	Massimo Bellini	Recommended

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

HOGAN LOVELLS

The global firm with a sophisticated Italian tax offering advises on financial taxation, M&A, and private equity transactions with strong EU and international tax expertise. The team is known for its seamless cross-border integration and ability to handle complex, high-value mandates.

KEY LAWYERS:

- **SERENA PIETROSANTI** (*Partner, Head of Tax Department Italy*)

Bringing extensive experience in financial taxation, M&A, and indirect taxes, the professional advises on complex transactions and EU tax matters. Particularly appreciated for “technical depth combined with a commercial approach.”

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Highly Recommended	Serena Pietrosanti	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
Cooperative Tax Compliance	-	Excellent	Serena Pietrosanti	Excellent
EU Taxation	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
Financial Taxation	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
International Taxation	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
Litigation	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Serena Pietrosanti	Recommended
Private Clients & Wealth Management	-	Highly Recommended	Serena Pietrosanti	Recommended
Private Equity	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
Restructuring	-	Highly Recommended	Serena Pietrosanti	Highly Recommended
Transfer Pricing	-	Highly Recommended	Serena Pietrosanti	Highly Recommended

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

MORRI ROSSETTI & FRANZOSI

The firm has particularly distinguished itself this year for its track record in the energy sector. Among its notable engagements is advising an innovative client active in low-environmental-impact energy storage across various transactions. The team handled the tax aspects of a financing round as well as the subsequent reorganization of intra-group tax activities.

KEY LAWYERS:

- DAVIDE ATTILIO ROSSETTI** (*Senior Partner, Head of the Tax Advisory Department*)
 The practitioner combines advisory capabilities with tax expertise, supporting clients on strategic planning and ongoing tax matters. Clients appreciate "clear and pragmatic guidance tailored to business needs."
- ROBERTA DE PIRRO** (*Director*)
 The practitioner advises on both domestic and international tax matters, with notable expertise in corporate taxation, real estate tax, and tax incentives. Alongside a strong advisory practice, the professional is recognised for extensive academic and publishing activity in the Italian tax market.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	36	Highly Recommended	Davide Attilio Rossetti	Highly Recommended
			Roberta De Pirro	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	24	Highly Recommended	Davide Attilio Rossetti	Highly Recommended
International Taxation	7	Recommended	Davide Attilio Rossetti	Recommended
Litigation	6	Highly Recommended	Fabrizio Gaetano Pacchiarotti	Recommended
M&A and Extraordinary Transactions	7	Highly Recommended	Daniela Pasquarelli	Highly Recommended
Private Clients & Wealth Management	7	Recommended	Fabrizio Gaetano Pacchiarotti	Recommended
Restructuring	-	Highly Recommended	Massimiliano Poppi	Recommended
Transfer Pricing	4	Recommended	Mario Buzzelli	Recommended
VAT and Indirect Taxes	2	Excellent	Roberta De Pirro	Excellent

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

RUSSO DE ROSA ASSOCIATI

A highly regarded boutique with extensive experience in M&A, private equity and private wealth, as well as tax litigation and VAT matters. The team is known for handling complex transactions with a tailored and strategic approach.

KEY LAWYERS:

- **LEO DE ROSA** (*Founding Partner*)

The highly regarded professional has distinguished himself through his careful and dedicated work on some of the most significant transactions involving Italian family capitalism. He has overseen several family business reorganizations to facilitate generational transitions while preserving business continuity.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	103	Highly Recommended	Leo De Rosa	Excellent

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	60	Highly Recommended	Leo De Rosa	Excellent
Financial Taxation	16	Recommended	Leo De Rosa	Highly Recommended
Litigation	3	Recommended	Fabrizio Cavallaro	Recommended
M&A and Extraordinary Transactions	94	Excellent	Leo De Rosa	Excellent
Private Clients & Wealth Management	17	Top-tier	Leo De Rosa	Top-tier
			Alberto Russo	Elite
Private Equity	64	Top-tier	Leo De Rosa	Top-tier
Transfer Pricing	8	Recommended	Andrea Bolletta	Recommended
			Leo De Rosa	Recommended
VAT and Indirect Taxes	56	Highly Recommended	Valerio Libani	Recommended

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

SALVINI E SOCI

An experienced tax litigation boutique with a strong reputation in contentious matters. The team regularly handles high-stakes disputes, offering deep technical expertise and a focused approach.

KEY LAWYERS:

- LIVIA SALVINI** (*Founding Partner*)

A leading figure in tax litigation, representing clients in high-stakes disputes and contentious proceedings. She is recognised for her strategic insight and strong advocacy in complex tax controversies.

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Litigation	-	Elite	Livia Salvini	Top-tier

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

SANTACROCE & PARTNERS

The team has distinguished itself by its ability to handle complex tax matters at a European level, combining technical expertise, strategic approach, and excellence in implementing innovative control and reporting systems.

KEY LAWYERS:

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

The practitioner focuses on tax litigation and indirect taxes, advising on disputes and EU tax matters, including cooperative compliance frameworks. Known for delivering technically robust and strategically sound solutions.

TAX | EXPERTISE AREA RANKINGS

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

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

SIMMONS & SIMMONS

With a strong tax practice and a top-tier international network, the firm is assisting a major global transport player in reorganizing its overseas operations through a series of highly complex and large-scale intra-group extraordinary transactions, requiring significant coordination across multiple firms within its European network.

KEY LAWYERS:

- **MARCO PALANCA** (*Partner, Head of Tax Practice*)

Demonstrating strength across advisory, transfer pricing, and transactional tax, the professional assists clients on complex international mandates. Recognised for being "highly responsive and precise in navigating sophisticated tax frameworks."

TAX | EXPERTISE AREA RANKINGS

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

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

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

STS DELOITTE

One of the leading tax practices in the market, offering comprehensive services across advisory, M&A, restructuring and cooperative compliance. The team stands out for its ability to manage complex, multi-jurisdictional projects across all areas of taxation.

KEY LAWYERS:

- STEFANO GRILLI** (*Partner*)
 Operating within a global advisory platform, the professional focuses on international tax planning and structuring for multinational groups. Clients note "a high level of expertise and consistent reliability in cross-border matters."
- STEFANO ZABELLI** (*Partner, Business Tax Service Line Leader*)
 The professional assists clients in managing relationships with tax authorities and implementing transparent governance frameworks, with a strong focus on cooperative tax compliance. He is known for a structured and solution-oriented approach to compliance matters.

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Serena Civardi	Recommended
Cooperative Tax Compliance	-	Top-tier	Stefano Zambelli	Elite
EU Taxation	-	Elite	Luca Bosco	Excellent
Financial Taxation	-	Recommended	Mauro Lagnese	Recommended
International Taxation	-	Highly Recommended	Stefano Schiavello	Recommended
Litigation	-	Recommended	Walter Di Rosa	Recommended
M&A and Extraordinary Transactions	-	Highly Recommended	Elena Cardani	Recommended
Private Clients & Wealth Management	-	Recommended	Primo Ceppellini	Recommended
Private Equity	-	Recommended	Giorgio Orlandini	Recommended
			Francesco Trivisano	Recommended
Restructuring	-	Recommended	Alexandra Pica	Recommended
Transfer Pricing	-	Highly Recommended	Angelo Spagnolo	Recommended
VAT and Indirect Taxes	-	Excellent	Sabrina Ferrazzi	Highly Recommended
			Maurizio Bancalari	Recommended
			Barbara Rossi	Recommended

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

TREMONTI PARTNERS

A leading Italian tax boutique distinguished by its high-level expertise in EU and international taxation. Frequently involved in sophisticated restructuring, private equity, and financial taxation mandates. Valued for its analytical approach and ability to navigate complex litigation and extraordinary transactions.

KEY LAWYERS:

- **LORENZO PICCARDI** (*Managing Partner*)

The respected tax advisor delivers high-level guidance on complex domestic and international matters. Known for “a rigorous and analytical approach to sophisticated tax issues.”

- **DARIO ROMAGNOLI** (*Partner*)

Widely recognised for handling complex tax matters. Clients particularly praise the “exceptional tax expertise” and the ability to “tailor the approach to the client’s needs,” highlighting a highly commercial and client-focused practice.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	51	Highly Recommended	Lorenzo Piccardi	Top-tier
			Dario Romagnoli	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	28	Excellent	Cristiano Caumont Caimi	Excellent
			Antonio Vitali	Other Remarkable Players
EU Taxation	8	Excellent	Cristiano Caumont Caimi	Elite
Financial Taxation	8	Highly Recommended	Stefania Trezzini	Highly Recommended
International Taxation	10	Excellent	Lorenzo Piccardi	Top-tier
Litigation	12	Elite	Cristiano Caumont Caimi	Elite
M&A and Extraordinary Transactions	28	Highly Recommended	Lorenzo Piccardi	Elite
			Fabrizio Colombo	Highly Recommended
			Laura Gualtieri	Highly Recommended
Private Clients & Wealth Management	6	Recommended	Marco Paracchi	Recommended
Private Equity	6	Highly Recommended	Lorenzo Piccardi	Elite
Restructuring	2	Recommended	Laura Puddu	Recommended
Transfer Pricing	8	Elite	Simone Zucchetti	Highly Recommended
VAT and Indirect Taxes	6	Recommended	Antonio Vitali	Recommended

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

WITHERS

An international firm with a well-established Italian tax practice, particularly noted for private client, wealth structuring and cross-border tax planning. It combines technical sophistication with a global platform, advising high-net-worth individuals and corporates on complex multi-jurisdictional matters.

KEY LAWYERS:

- **GIULIA CIPOLLINI** (*Partner*)

Focused on private client and wealth management tax, this adviser provides tailored solutions for high-net-worth individuals and families. Clients highlight “a high level of attention to detail and personalised service.”

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	20	Highly Recommended	Giulia Cipollini	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	20	Highly Recommended	Giulia Cipollini	Highly Recommended
			Roberto Bonomi	Recommended
EU Taxation	20	Recommended	Filippo Molinari	Recommended
Financial Taxation	20	Recommended	Filippo Molinari	Recommended
International Taxation	20	Recommended	Giulia Cipollini	Recommended
			Fernando Gandioli	Recommended
Litigation		Recommended	Roberto Bonomi	Recommended
M&A and Extraordinary Transactions	20	Recommended	Filippo Molinari	Recommended
Private Clients & Wealth Management	20	Top-tier	Giulia Cipollini	Top-tier
			Roberto Bonomi	Elite
			Filippo Molinari	Highly Recommended
Private Equity	20	Recommended	Giulia Cipollini	Recommended
Restructuring	20	Recommended	Filippo Molinari	Recommended
VAT and Indirect Taxes	20	Highly Recommended	Roberto Bonomi	Highly Recommended

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

LED TAXAND

A well-established tax practice with strong credentials in EU and international taxation, regularly advising on cross-border structuring and restructuring operations. Its multidisciplinary approach and extensive international reach make the team a trusted advisor for complex tax advisory mandates.

KEY LAWYERS:

- **GUIDO ARIE PETRAROLI** (*Managing Partner*)

The experienced tax adviser supports clients on a broad range of corporate and international tax matters, including strategic planning and compliance. Recognised by clients for reliability and technical accuracy.

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
EU Taxation	-	Highly Recommended	-	-
International Taxation	-	Elite	Guido Arie Petraroli	Elite
M&A and Extraordinary Transactions	-	-	Guido Arie Petraroli	Highly Recommended
Private Clients & Wealth Management	-	-	Marco Sandoli	Recommended
Restructuring	-	Highly Recommended	Guido Arie Petraroli	Excellent

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

BELLUZZO INTERNATIONAL PARTNERS

The firm is a well-established leader in the tax management of large international estates. Among its many clients, it notably assisted a UHNWI listed among Fortune 500 individuals with the transfer of their tax residence to Italy in a highly complex engagement.

KEY LAWYERS:

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

With over 20 years of experience, the practitioner combines advisory, litigation, and transactional tax expertise with a strong focus on international taxation and private clients. Widely praised for being “extremely knowledgeable and solution-oriented.”

TAX | EXPERTISE AREA RANKINGS

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

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Luigi Belluzzo	Recommended
Cooperative Tax Compliance	-	Recommended	Alessandro Saini	Recommended
Financial Taxation	-	Recommended	Daniele Carlo Trivi	Recommended
International Taxation	-	Elite	Luigi Belluzzo	Elite
Litigation	-	Recommended	Luigi Belluzzo	Highly Recommended
M&A and Extraordinary Transactions	-	Recommended	Luigi Belluzzo	Recommended
Private Clients & Wealth Management	-	Elite	Luigi Belluzzo	Top-tier
Private Equity	-	Recommended	Lorena Pellissier	Recommended
Transfer Pricing	-	Recommended	Alessandro Saini	Recommended

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

BERNONI GRANT THORNTON

A multidisciplinary tax and advisory practice combining strong domestic expertise with global network capabilities, assisting corporates with tax planning. Its approach is driven by a deep understanding of client needs and the ability to deliver “innovative specialised consultancy services.”

TAX | EXPERTISE AREA RANKINGS

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

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

CDR ADVISORY

The tax advisory boutique focuses on Advisory, M&A, and complex restructuring mandates. The team is recognised for its hands-on, partner-led approach, delivering tailored solutions to both domestic and international clients in high-value transactions.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	43	Recommended	-	-

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	16	Other Remarkable Players	Giorgio Dall'Olio	Other Remarkable Players
M&A and Extraordinary Transactions	15	Highly Recommended	Giorgio Dall'Olio	Recommended
Restructuring	-	Recommended	Giorgio Dall'Olio	Recommended
VAT and Indirect Taxes	15	Recommended	Manuel Pedrali	Recommended

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

CMS

A full-service international firm with a robust Italian tax practice, recognized for its comprehensive tax capabilities, advising on complex domestic and cross-border matters. The team is valued for “its international perspective and commercial mindset” in sophisticated tax structuring mandates.

KEY LAWYERS:

- STEFANO CHIRICHIGNO** (*Partner*)
 Known for a pragmatic and detail-oriented approach to tax matters, he advises clients on a broad range of domestic and international tax issues, bringing extensive experience in navigating complex regulatory frameworks and high-value tax mandates.

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

The boutique tax firm is recognised for its expertise in advisory, financial taxation and wealth management. It is valued for its strategic approach and ability to manage contentious matters, providing clients with clear and commercially driven advice.

KEY LAWYERS:

- DOMENICO ARDOLINO** (*Partner*)
 A skilled litigator with specific expertise in tax and administrative law in the energy sector. He is consistently involved in matters that are decisive both for his key clients and for the sector as a whole.
- FRANCESCO D'ANIELLO** (*Leading Partner*)
 The dynamic professional advises on financial taxation, M&A, and private wealth matters, supporting clients on complex transactions. Known for delivering practical and commercially aligned solutions.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Domenico Ardolino	Recommended
			Francesco d'Aniello	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Highly Recommended	Francesco Amyas d'Aniello	Highly Recommended
Financial Taxation	-	Recommended	Francesco Amyas d'Aniello	Recommended
M&A and Extraordinary Transactions	-	Recommended	Francesco Amyas d'Aniello	Highly Recommended
Private Clients & Wealth Management	-	Highly Recommended	Francesco Amyas d'Aniello	Excellent
Private Equity	-	Recommended	Francesco Amyas d'Aniello	Recommended

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

DWF

With experience spanning transfer pricing, financial taxation, and restructuring, the team regularly assists on complex transactional and contentious tax matters. Particularly active in M&A and private wealth mandates, the practice is noted for its pragmatic and responsive client service.

KEY LAWYERS:

- TANCREDI MARINO** (*Partner*)

The head of the tax department advised a well-known industry operator in the context of a D&O liability matter. The matter involved an in-depth analysis of complex Italian tax provisions concerning tax credits granted to the real estate sector following the COVID-19 pandemic.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Recommended	Tancredi Marino	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	5	Recommended	Tancredi Marino	Highly Recommended
EU Taxation	2	Recommended	Tancredi Marino	Highly Recommended
Financial Taxation	4	Highly Recommended	Tancredi Marino	Highly Recommended
Litigation	3	Recommended	Tancredi Marino	Highly Recommended
M&A and Extraordinary Transactions	3	Recommended	Tancredi Marino	Highly Recommended
Private Clients & Wealth Management	3	Excellent	Tancredi Marino	Highly Recommended
Private Equity	4	Recommended	Tancredi Marino	Highly Recommended
Restructuring	3	Highly Recommended	Tancredi Marino	Highly Recommended
Transfer Pricing	-	Highly Recommended	Tancredi Marino	Highly Recommended

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

GIOVANNELLI E ASSOCIATI

The highly regarded firm with notable strength in financial taxation and transactional tax, regularly assisting on M&A and complex cross-border matters. Its practice is also active in litigation and private client work, combining technical precision with a pragmatic, business-oriented approach.

KEY LAWYERS:

- **EUGENIO ROMITA** (*Partner*)

An accomplished practitioner in financial taxation and M&A, he handles complex cross-border transactions and contentious tax matters. Known for delivering sophisticated solutions aligned with clients' strategic objectives.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Eugenio Romita	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Financial Taxation	-	Recommended	Eugenio Romita	Recommended
International Taxation	-	Recommended	Eugenio Romita	Recommended
Litigation	-	Recommended	Eugenio Romita	Recommended
M&A and Extraordinary Transactions	-	Recommended	Eugenio Romita	Highly Recommended
Private Clients & Wealth Management	-	Recommended	Giorgio Vaselli	Recommended

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

KPMG

The leading global advisory network possesses a strong Italian tax practice covering international taxation and advisory. It stands out for its multidisciplinary approach and ability to support large-scale, cross-border projects with integrated advisory solutions.

KEY LAWYERS:

- **LORENZO BELLAVITE** (*Partner*)

The internationally focused practitioner advises on cross-border tax planning and structuring for multinational groups. Clients highlight “reliable support and clear guidance on complex international frameworks.”

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Lorenzo Bellavite	Recommended

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

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

L&B PARTNERS AVVOCATI ASSOCIATI

A boutique practice focused on international taxation, private equity, and extraordinary transactions, advising clients on sophisticated corporate and private wealth matters. The team stands out for its tailored approach and strong technical capabilities in financial and cross-border tax structuring.

KEY LAWYERS:

- **OTTAVIA ALFANO** (*Partner, Head of Tax Department*)

Head of the firm's tax department, she has demonstrated exceptional expertise and excellence in client service. She provides sophisticated tax advice across an exceptionally broad range of matters, including international tax planning for both Italian and foreign clients.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	11	Recommended	Ottavia Alfano	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	9	Recommended	Grazia Carbone	Recommended
Financial Taxation	5	Recommended	Ottavia Alfano	Highly Recommended
International Taxation	6	Recommended	Ottavia Alfano	Highly Recommended
M&A and Extraordinary Transactions	9	Highly Recommended	Ottavia Alfano	Highly Recommended
Private Clients & Wealth Management	7	Excellent	Ottavia Alfano	Excellent
Private Equity	8	Highly Recommended	Ottavia Alfano	Highly Recommended
VAT and Indirect Taxes	3	Highly Recommended	Paolo Ruggiero	Highly Recommended

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

LAWAL LEGAL & TAX ADVISORY

The firm is known for providing tax advisory services across corporate and international taxation, supporting both domestic and international clients. It combines technical expertise with a flexible, client-focused approach to complex tax matters.

KEY LAWYERS:

- ANTONIO MICALIZZI** (*Partner*)

Distinguished for expertise spanning tax, cooperative tax compliance, EU taxation, international taxation, and private clients matters. He advises high-net-worth individuals and multinational clients on complex cross-border structures, governance frameworks, and wealth management issues, with a practice noted for its strategic and international perspective.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	18	Recommended	Antonio Micalizzi	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	8	Other Remarkable Players	Alberto Picariello	Other Remarkable Players
Cooperative Tax Compliance	3	Highly Recommended	Antonio Micalizzi	Highly Recommended
EU Taxation	12	Recommended	Antonio Micalizzi	Recommended
Financial Taxation	3	Recommended	Roberto Romito	Recommended
International Taxation	10	Recommended	Antonio Micalizzi	Recommended
Litigation	5	Recommended	Alberto Picariello	Recommended
M&A and Extraordinary Transactions	5	Recommended	Alberto Picariello	Recommended
Private Clients & Wealth Management	2	Highly Recommended	Antonio Micalizzi	Highly Recommended
Private Equity	3	Recommended	Alberto Picariello	Recommended
Restructuring	3	Recommended	Alberto Picariello	Recommended
Transfer Pricing	2	Recommended	Paolo Comuzzi	Recommended
VAT and Indirect Taxes	6	Recommended	Paolo Comuzzi	Recommended

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

LEXIA

A multidisciplinary firm with a growing tax practice, advising on transfer pricing, corporate taxation and restructuring matters, as well as litigation. Particularly active in private client and international tax, it is recognised for its "pragmatic and solution-oriented approach" in complex engagements.

KEY LAWYERS:

- **ALESSANDRO DAGNINO** (*Managing Partner*)

The versatile adviser brings together transfer pricing, litigation, and private client expertise, assisting on both advisory and contentious matters. Recognised for a structured and business-oriented approach.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	22	Recommended	Alessandro Dagnino	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	10	Recommended	Alessandro Borsetto	Recommended
EU Taxation	10	Recommended	Alessandro Borsetto	Recommended
Financial Taxation	10	Recommended	Alessandro Borsetto	Recommended
International Taxation	10	Recommended	Alessandro Borsetto	Recommended
Litigation	12	Highly Recommended	Alessandro Dagnino	Highly Recommended
M&A and Extraordinary Transactions	10	Recommended	-	-
Private Clients & Wealth Management	10	Recommended	Alessandro Borsetto	Recommended
Private Equity	10	Recommended	Alessandro Borsetto	Recommended
Transfer Pricing	2	Highly Recommended	Alessandro Borsetto	Recommended

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

LIPANI LEGAL & TAX

A full-service tax firm known for its strengths in litigation, transfer pricing, and indirect taxation, the practice assists clients with high-value disputes and strategic transactional matters. Its integrated advisory approach is particularly valued in international taxation and complex M&A operations.

KEY LAWYERS:

- **ARNALDO SALVATORE** (*Partner*)

With broad expertise spanning financial taxation, indirect taxes, and international tax matters, this professional advises clients on both advisory and contentious mandates. Known for a commercially driven approach and strong technical capabilities in complex restructuring scenarios.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	6	Recommended	Arnaldo Salvatore	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	6	Recommended	Arnaldo Salvatore	Recommended
International Taxation	4	Highly Recommended	Arnaldo Salvatore	Highly Recommended
Litigation	6	Excellent	Arnaldo Salvatore	Highly Recommended
M&A and Extraordinary Transactions	2	Recommended	Federico Di Cesare	Recommended
Private Clients & Wealth Management	2	Recommended	Federico Di Cesare	Recommended
Transfer Pricing	2	Highly Recommended	Federico Di Cesare	Highly Recommended
VAT and Indirect Taxes	2	Excellent	Arnaldo Salvatore	Elite

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

PAVIA E ANSALDO

Combining strong expertise across financial and corporate taxation, the firm advises on M&A, private equity, and EU taxation. It also demonstrates notable capabilities in litigation, VAT, and transfer pricing, supporting clients on high-value, multi-jurisdictional matters.

KEY LAWYERS:

- **MARCO JANNON** (*Partner, Head of Tax Practice*)

The experienced professional, leading the firm's tax team, advised a well-known US fashion brand on a potential challenge by the Italian tax authorities regarding the existence of a hidden permanent establishment in Italy. He also assisted the group in developing new transfer pricing policies for the Italian market.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	11	Recommended	Marco Jannon	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	9	Recommended	Marco Jannon	Excellent
			Teodoro Malquori	Recommended
EU Taxation	2	Top-tier	Marco Jannon	Top-tier
International Taxation	3	Recommended	Marco Jannon	Recommended
Litigation	1	Recommended	Roberto Iaia	Recommended
M&A and Extraordinary Transactions	6	Highly Recommended	Marco Jannon	Excellent
Private Clients & Wealth Management	2	Excellent	Marco Jannon	Excellent
Private Equity	3	Highly Recommended	Giuseppe Galeano	Recommended
Transfer Pricing	4	Highly Recommended	Marco Jannon	Elite
VAT and Indirect Taxes	-	Recommended	Teodoro Malquori	Recommended

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

STUDIO ROCK

A tax-focused firm recognized for its expertise in cooperative tax compliance, EU taxation, and litigation, assisting clients on both preventive and contentious matters. Known for combining technical sophistication with a business-oriented perspective in extraordinary transactions and strategic advisory work.

KEY LAWYERS:

- **MARCO ARMAROLLI** (*Partner*)

The experienced adviser focuses on tax and indirect tax matters, assisting clients with VAT structuring and compliance. Known for a pragmatic approach and strong technical clarity.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	75	Recommended	Marco Armarolli	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	-	Recommended	Marco Armarolli	Recommended
Cooperative Tax Compliance	-	Recommended	Enrico Ferrara	Recommended
EU Taxation	-	Recommended	Marco Guerrieri	Recommended
Financial Taxation	-	Recommended	Marco Guerrieri	Recommended
Litigation	-	Highly Recommended	Barbara Negri	Recommended
M&A and Extraordinary Transactions	-	Recommended	Fedele Gubitosi	Recommended
Private Clients & Wealth Management	-	Highly Recommended	Marco Lovati	Recommended

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

STUDIO SOCIETARIO TRIBUTARIO STELLA MONFREDINI

With a well-established presence in corporate and financial taxation, the team advises on M&A, and advisory, offering strategic guidance to both corporate and private clients.

KEY LAWYERS:

- **PAOLO STELLA MONFREDINI** (*Partner*)

A highly regarded practitioner combining financial litigation, advisory, and M&A, assisting clients on sophisticated tax matters. Recognised for "technical excellence and an ability to manage complex tax disputes effectively."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	5	Recommended	Paolo Stella Monfredini	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	3	Recommended	Paolo Stella Monfredini	Recommended
Financial Taxation	3	Recommended	Paolo Stella Monfredini	Recommended
M&A and Extraordinary Transactions	-	Recommended	Paolo Stella Monfredini	Recommended

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

TONUCCI & PARTNERS

A longstanding practice with broad experience in corporate and transactional taxation, advising domestic and international clients on a variety of tax matters. Clients appreciate “the team’s reliability and commercially focused approach to complex advisory mandates.”

KEY LAWYERS:

- MASSIMILIANO TROIANI** (*Partner*)
 The dedicated tax professional advises clients on domestic and cross-border tax planning, compliance, and advisory matters. Appreciated for precision, reliability, and a pragmatic mindset.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	-	Recommended	Massimiliano Troiani	Recommended

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

UGHI E NUNZIANTE

Drawing on extensive experience in corporate taxation, the firm advises on M&A, private equity and restructuring transactions. It is also active in litigation, private clients and transfer pricing, providing tailored solutions to sophisticated client needs.

KEY LAWYERS:

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

The partner with significant experience in corporate and transactional tax matters, the professional assists clients on complex domestic and cross-border mandates. The practitioner is valued for delivering commercially focused advice tailored to sophisticated business and investment structures.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	4	Recommended	Antonello Lupo	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	4	Recommended	Antonello Lupo	Recommended
EU Taxation	4	Recommended	Antonello Lupo	Highly Recommended
Financial Taxation	-	Recommended	Antonello Lupo	Recommended
International Taxation	4	Recommended	Barbara Pizzoni	Recommended
Litigation	4	Highly Recommended	Barbara Pizzoni	Highly Recommended
M&A and Extraordinary Transactions	4	Highly Recommended	Antonello Lupo	Highly Recommended
Private Clients & Wealth Management	4	Highly Recommended	Antonello Lupo	Highly Recommended
			Barbara Pizzoni	Recommended
Private Equity	4	Recommended	Antonello Lupo	Recommended
Restructuring	4	Recommended	Antonello Lupo	Recommended
Transfer Pricing	4	Recommended	Antonello Lupo	Recommended

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

VASAPOLLI & ASSOCIATI

The firm has long-standing expertise in managing Italian entrepreneurial wealth. Recently, it assisted an entrepreneur seeking to optimize asset ownership structures. The solution identified consisted of a mixed trust and holding structure, ensuring an optimal outcome for succession or potential sale of the business.

KEY LAWYERS:

- ANDREA VASAPOLLI** (*Partner*)

The practitioner combines transfer pricing and international tax expertise with a strong focus on advisory and transactional work. He is known for "a responsive approach and the ability to navigate complex cross-border scenarios."

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	14	Recommended	Andrea Vasapolli	Highly Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	14	Highly Recommended	Andrea Vasapolli	Highly Recommended
International Taxation	5	Recommended	Andrea Vasapolli	Recommended
Litigation	6	Recommended	Andrea Vasapolli	Recommended
Private Clients & Wealth Management	6	Top-tier	Andrea Vasapolli	Top-tier
			Annamaria Alliaudi	Recommended
Transfer Pricing	3	Recommended	Andrea Vasapolli	Recommended

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

WATSON FARLEY & WILLIAMS

The firm supports clients on financial taxation, M&A, and cross-border structuring. It combines strong expertise in VAT, litigation, and transfer pricing with a particular focus on complex, multi-jurisdictional projects.

KEY LAWYERS:

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

With longstanding experience in the Italian tax landscape, the professional advises clients on a broad range of corporate and international tax issues, often in connection with energy, infrastructure and cross-border transactions.

TAX | EXPERTISE AREA RANKINGS

Practice / Department	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Tax	2	Recommended	Alfredo Guacci Esposito	Recommended

Expertise Area Rankings	Team dedicated*	Team Ranking	Professionals / Team Leader	Professionals Ranking
Advisory	2	Recommended	Alfredo Guacci Esposito	Recommended
Financial Taxation	2	Highly Recommended	Alfredo Guacci Esposito	Excellent
International Taxation	2	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
Litigation	2	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
M&A and Extraordinary Transactions	2	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended
Transfer Pricing	2	Recommended	Alfredo Guacci Esposito	Recommended
VAT and Indirect Taxes	2	Highly Recommended	Alfredo Guacci Esposito	Highly Recommended

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

Tax 2026

ITALY

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