



CONSULENZA TRIBUTARIA E SOCIETARIA

Introduction to the Firm

Member of



SYNERGIA CONSULTING GROUP
ALLEANZA PROFESSIONALE



bakertilly

ITALY TAX

FIRM'S PROFILE

MTEA is an integrated tax, corporate, administrative and business-consulting firm oriented to domestic clients as well as to international clients establishing business in Italy.

The firm, located in Rome and Milan, was founded in 1987 by P. Mastrapasqua and S. Tirdi, former associates of an international auditing firm operating in Italy.

MTEA is part of the Professional Alliance Synergia Consulting Group, and independent member of Baker Tilly International and, in particular, of Baker Tilly Italy Tax.

MTEA has correspondents in the main Italian cities and in 145 Countries in the world.

We offer a high quality mix of tax, legal, administrative and consulting services with a personalized client oriented and cost effective approach characterized by on-time responsiveness to clients' needs.

The extent of our reach is matched by the quality of our individuals and their relationship with clients.

**PROFESSIONAL
STRUCTURE**

MTEA team, constituted of more than 30 professionals, is composed of tax lawyers, certified auditors and accountants, who offer a unique mix of professional proficiency typical of international tax and law firms.

The languages spoken are:

- *Italian*
- *English*
- *French*
- *Spanish*

OFFICES

Offices:

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MTEA'S APPROACH

The professional services market has become global and more complex, more exposed to market and to regulatory risks. Clients need solutions that work locally and Internationally, short term and long term. Solutions that could only arise from years of professional experience. Whatever the problem, our qualified Firm of tax lawyers and chartered accountants can work individually or in specially assembled teams to deliver the best client oriented and price convenient result.

The Firm has a domestic and International tax, corporate, administrative and business consulting practice and, in particular, a German Language Desk. We advise medium-sized and major domestic, as well as foreign corporations and groups, and high worth individuals.

PRACTISE AREAS

Tax Law

Domestic income tax and VAT consultancy, with particular emphasis to International clients, is the core practice of our Firm. International entities operating in Italy need to maximise existing tax benefits and navigate through complex regulations subject to continuous changes.

We offer an innovative client-oriented professional advice that, on request, may also span multiple jurisdictions. Said capacity underpins our Firm's ability to provide our clients with unique, relevant, specific and pragmatic advice typical of an International tax and accounting Firm.

Our services include:

- *Advising on Italian income taxes*
- *Consulting on Italian and European Union VAT issues*
- *Consulting on International Treaties Against Double Taxation;*
- *Transfer pricing policies (i.e. Benchmark Analysis, National and Domestic Files implementation)*
- *Real Estate and Property tax planning*
- *Consultancy on Employees Fringe Benefits Plans, including stock options plans;*
- *Employee business participation's models*
- *Assistance to expatriates*
- *Tax relief*
- *Customs, Excise taxes and duties consultancy;*
- *Tax check-ups and due diligence*
- *Preparation of corporate tax, VAT and personal tax returns*
- *Advice on mergers and acquisitions tax issues*
- *Support on VAT reimbursement procedures, direct VAT identification of EU located entities and VAT representations*
- *Assistance for tax ruling*

- *Assistance for Tax Authorities audits*
- *Representing clients in tax pre litigation and litigation, including the proceedings before the Supreme Court*

Corporate Law

Our firm has a significant expertise in the consultancy of International and domestic corporation basis with particular reference to corporate governance issues.

Our firm has also a significant experience in the establishment of companies and branches, as well as in terms of activities to start (start-up).

Our corporate practice encompasses specialised skills in the following matters:

- *Corporate structuring*
- *Organization of Italian and international corporations*
- *Corporate administration*
- *Incorporation of companies and establishments of branches and representative offices*
- *Corporate restructuring, mergers and acquisitions of business*
- *Advising and representation of shareholders*
- *Advising to Board of Directors, including corporate secretarial services*
- *Business valuations*
- *Business law*
- *Due diligences*
- *Preparation of corporate and business contracts (i.e. shareholders' syndicates, joint ventures, agency, dealership, distributorship, franchise, technology transfer, licence, loan, and I/C agreements)*

The Firm has also a significant experience in the preparation of the organization, management and control models, suitable for preventing the execution of offenses relevant in accordance to the Legislative Decree no. 231/2001, as well as in monitoring the efficiency of the models themselves.

Accounting

Accounting services in outsourcing to companies is a basic component of our work. International companies operating in Italy, as well as domestic companies, need a personalized approach suitable to the reporting system

adopted, a real-time feedback on controlling issues and a strict deadline-oriented service.

Quality service and client-oriented pricing underpins our firm's ability to provide clients with a unique relevant, specific and efficient service.

The specific accounting services we address are:

- *Reporting oriented Trial Balance implementations;*
- *Administration of tax payments and other periodical tax fulfilments;*
- *Bookkeeping;*
- *Administrative consultancy (financial statements analysis, ratios and flows analysis, business diagnoses, product costs calculations, product return on investment calculations, financial and economic controlling of businesses);*
- *Internal controlling management;*
- *Reporting in foreign language and conversion of Italian reports to IAS/IFRS and USGAAP;*
- *Preparation of financial statements, budgets and business plans;*
- *Liquidations of companies and branches;*
- *Voluntary audits and accounting valuations;*
- *Financials due diligence activities;*
- *Companies' valuation;*
- *Financial and business administration consultancy (assets and equity analysis and financing consultancy).*

Employment and labour law

Employment and labour law consultancy to International clients as well as to domestic companies and individuals is an important practice of our firm. International and foreign entities operating in Italy need to comply with personnel taxation and labour rules in order to run efficiently their business.

We offer client oriented professional advice, also with reference to "expatriates" of international companies on temporary assignment in Italy. Our experience allows us to provide clients with unique relevant, specific and pragmatic advice both on budget and labour aspects of new hires.

The specific employment and labour law issues we address are:

- *Hiring consultancy for employees, managers and executives;*
- *Preparation of labour cost budgets for new or existing personnel;*

- *Expatriates consultancy, including tax and social security planning, visa application, redundancy management, as well as tax return filing service;*
- *Compulsory labour law settlements and ruling at the local Labour Law Offices;*
- *Administrative follow-up of all hiring procedures for new personnel at the Labour insurance Office (INAIL), Social Security Office (INPS) and Labour Law Office (Ufficio del Lavoro)*
- *Payroll service;*
- *Administration of social security and labour accident insurance payments;*
- *Domestic withholding of agents' tax return service;*
- *Labour insurance (INAIL) premium calculations.*

CLIENTS

MTEA clients are:

- *Industrial companies*
- *Trading companies*
- *Service companies*
- *Multinational Groups*
- *Banks and other financial institutions*
- *Insurance brokers*
- *Non-profit entities*
- *Pension funds*
- *Integrative health and health care funds*
- *Italian Public Administration entities*
- *Universities*
- *International Law firms*
- *High worth professionals and individuals*

The firm is accredited at the Italian Economy and Finance Ministry, at the Italian Ministry of Transport, at the Italian Banking and Insurance controlling Institutions, at Italian Universities, at the Italian Internal Revenue Service as well as consultant to the Civil and Criminal Court of Rome.

PARTNERS

PIETRO MASTRAPASQUA
Managing Partner
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Practice area

Tax and corporate law.

Career

Graduated in Economics (“LUISS” University of Rome); Tax lawyer; Chartered Accountant; Publicist; Counselor of the ANTI - Italian National Tax Advisers Association – Lazio section, International fiscal association member, Member of the European Tax Advisers Register.

Expertise

Specialized in International and domestic corporate tax, as well as VAT. He has particular experience in M&A and in International tax consultancy. Lecturer at LUISS University of Rome on tax law.

Technical Advisor of the Civil and Criminal Court of Rome, author of many articles and books on tax and corporate law, lecturer at several training programs held by national public and governmental entities and member of several public committees of studies concerning tax law issues.

SILVIO TIRDI

Partner

[*stirdi@mtea.it*](mailto:stirdi@mtea.it)

Practice area

Corporate law, internal audit and risk management.

Career

Graduated in Economics (“La Sapienza” University of Rome), Tax lawyer, Chartered Accountant and Local Public Authorities’ Certified Auditor.

Expertise

Specialized in audit, risk management and controlling. He has particular experience in business evaluations and projects administration and controlling with particular expertise in the banking and insurance sector. Consultant to the National Bank of Italy as well as of the Civil and Criminal Court of Rome, he is credited at the Ministry of Economic Development. Author of several articles on auditing, risk management and internal controlling issues, and lecturer at several training programs held by national public and governmental entities.

ROBERTO PERA

Partner

[*rpera@mtea.it*](mailto:rpera@mtea.it)

Practice area

Internal audit and reporting models, payroll, tax compliance and Italian Third Sector non-profit entities.

Career

Graduated in Economics (“La Sapienza” University of Rome), Tax lawyer, Chartered Accountant and Local Public Authorities’ Certified Auditor. Member of Commission of Criminal Law and Economics of the Tax Lawyers Association of Rome.

Expertise

Specialized in internal audit and reporting models. He has particular experience in the implementation of the organizational and management anti-money laundering models according to the Law n° 231/2001. He is Member of the National Agency for the implementation on the Law n° 231/2001 as well as member of Supervisory Boards of important Italian corporations.

He has also a particular experience in the implementation of the Italian Third Sector non-profit entities.

He is author of many articles on the implementation of Italian GAAP and lecturer at the mandatory professional training programs set forth by the Tax Lawyers Association of Rome.

GIANCARLO CECI

Partner

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Practice area

Business consulting, reporting, accounting processes structuring, payroll and tax compliance.

Career

Graduated in Economics (“La Sapienza” University of Rome), Tax lawyer, Chartered Accountant and Local Public Authorities’ Certified Auditor.

Member of the Internal Compliance Commission of the Tax Lawyers Association of Rome.

Expertise

Specialized in business consulting and corporate restructuring. He has particular experience in M&A and asset deals operations, internal audit, risk management, Italian Third Sector non-profit organizations structuring as well as in the public economy sector consultancy.

RICCARDO ROMANINI

Partner

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Practice area

Tax and corporate law.

Career

Graduated in Economics (“La Sapienza” University of Rome), Tax lawyer, Chartered Accountant and Local Public Authorities’ Certified Auditor.

Member of the International tax Commission of the Tax Lawyers Association of Rome.

Expertise

Specialized in International and National corporate tax, in domestic and International tax consultancy, both of ordinary and extraordinary nature, as well in VAT. He has particular experience in Group’s reorganization and on Transfer Price issues.

Lecturer in post-graduate masters on issues of domestic and European VAT, and in conferences and seminars on tax and corporate issues.

DARIA PERRONE

Partner

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Practice area

Tax and corporate law.

Career

Graduated in Economics (University of Perugia), Tax lawyer, Chartered accountant and Certified Public Authorities’ auditor.

Expertise

Specialized in corporate tax law on issues, both of national and International nature, tax litigations and VAT.

Speaker at conferences and seminars on corporate tax issues.

FRANCESCO MARIA OLIVIERI

Partner

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Practice area

Corporate tax law, reporting and risk management.

Career

Graduated in Economics (“Federico II” University of Napoli), Tax lawyer, Chartered accountant.

Member of the Corporate Finance Commission of the Tax Lawyers Association of Rome.

Expertise

Specialized in business consulting and financing. He has particular experience in company re-organizations, reporting and risk management as well as in public and EU business financing.

SENIOR ADVISERS **ENZO ALVANO**

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Practice area

Tax and corporate law, tax settlements and litigations, contractual assistance on civil and administrative law.

Career

Graduated in Law (“LUISS” University of Roma), lawyer.

Expertise

Specialized in domestic tax litigations, non-profit organizations, innovative start-up and corporate welfare.

Lecturer at the “Berliri” Tax law Master on corporate welfare and employee’s fringe benefits taxation.

MICHELA FERRAZZI

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Practice area

Tax and corporate law.

Career

Graduated in Economics (“La Sapienza” University of Rome), Tax lawyer, Chartered accountant; LUISS Master in Tax law.

Expertise

Specialized in International and National corporate tax, with particular emphasis on tax relieves, tax ruling and VAT. She has particular experience in Italian tax regime of Financial Intermediaries and Holding companies.

Speaker at conferences and seminars on corporate tax issues.

Author of many articles on tax law and VAT.