

**TAX ADVISORY**  
*I SUPER*  
**PROFESSIONISTI**  
*E I SUPER*  
**STUDI**  
**PROFESSIONALI**  
**2022**

# TAX M&A MID MARKET

La sezione considera le attività di consulenza fiscale in operazioni straordinarie con un valore compreso tra i 25 e i 250 milioni di euro

## STUDI

**#1 EY**  
(Milano, Roma)

**Chiomenti**  
(Milano, Roma)

**Clifford Chance**  
(Milano)

**Deloitte Tax & Legal** (Bologna,  
Firenze, Genova, Milano, Padova, Roma, Torino)

**DLA Piper**  
(Milano, Roma)

**FIVELEX**  
(Milano)

**Gatti Pavesi Bianchi  
Ludovici** (Milano)

**Gianni & Origoni**  
(Milano, Roma, Torino)

**PwC Tax & Legal** (Bologna, Firenze,  
Milano, Modena, Napoli, Roma, Torino, Varese)

**Russo De Rosa Associati**  
(Milano)

## PROFESSIONISTI

**#1 Michele Aprile**  
**Gatti Pavesi Bianchi Ludovici** (Milano)

**Nicola Broggi**  
**PwC Tax & Legal** (Milano)

**Alberto De Candia**  
**DeCa Tax & Law** (Milano)

**Leo De Rosa**  
**Russo De Rosa Associati** (Milano)

**Carlo Galli**  
**Clifford Chance** (Milano)

**Claudia Gregori**  
**Legance** (Milano)

**Paolo Ludovici**  
**Gatti Pavesi Bianchi Ludovici** (Milano)

**Francesco Mantegazza**  
**FIVELEX** (Milano)

**Alessandro Padula**  
**EY** (Milano)

**Guido Sazbon**  
**Spada Partners** (Milano)



# TAX REAL ESTATE ASSETS, TRANSACTIONS

La sezione analizza le attività di consulenza fiscale riguardanti operazioni che hanno come oggetto asset o progetti immobiliari

## STUDI

**#1 FIVELEX**  
(Milano)

**ADVANT Nctm**  
(Milano, Roma)

**CBA** (Milano, Roma)

**Chiomenti**  
(Milano, Roma)

**Dentons**  
(Milano, Roma)

**DLA Piper**  
(Milano, Roma)

**EY**  
(Milano, Roma)

**Gitti and Partners**  
(Milano)

**Pirola Pennuto Zei  
& Associati** (Brescia, Milano, Padova,  
Parma, Roma, Torino, Verona)

**PwC Tax & Legal** (Bologna, Firenze,  
Milano, Modena, Napoli, Roma, Torino, Varese)

## PROFESSIONISTI

**#1 Francesco Assegnati**  
CBA (Milano)

**Andrea Di Dio**  
DLA Piper (Roma)

**Andrea Fiorelli**  
Dentons (Milano)

**Giuseppe Andrea Giannantonio**  
Chiomenti (Milano)

**Francesco Mantegazza**  
FIVELEX (Milano)

**Alessandro Padula**  
EY (Milano)

**Stefano Petrecca**  
CBA (Roma)

**Claudio Schettini**  
Pirola Pennuto Zei & Associati (Roma)

**Gianluigi Strambi**  
Gitti and Partners (Milano)

**Marco Vozzi**  
PwC Tax & Legal (Milano)



# TAX FINANCIAL INSTRUMENTS

Sono state esaminate le attività di consulenza fiscale in relazione alla tassazione di strumenti finanziari e all'emissione di debito

## STUDI

**#1 Allen & Overy**  
(Milano)

**Chiomenti**  
(Milano, Roma)

**Clifford Chance** (Milano)

**Dentons**  
(Milano, Roma)

**Facchini Rossi Michelutti**  
(Milano, Roma)

**Gianni & Origoni**  
(Milano, Roma, Torino)

**Linklaters**  
(Milano)

**Maisto & Associati**  
(Milano)

**Simmons & Simmons**  
(Milano)

**Tremonti Romagnoli Piccardi  
e Associati**  
(Milano, Roma)

## PROFESSIONISTI

**#1 Roberta Moscaroli**  
Dentons (Roma)

**Fabio Chiarenza**  
Gianni & Origoni (Roma)

**Marco Di Siena**  
Chiomenti (Roma)

**Roberto Egori**  
Linklaters (Milano)

**Carlo Galli**  
Clifford Chance (Milano)

**Francesco Guelfi**  
Allen & Overy (Milano)

**Mauro Messi**  
Maisto & Associati (Milano)

**Marco Palanca**  
Simmons & Simmons (Milano)

**Matteo Porqueddu**  
Tremonti Romagnoli Piccardi e Associati (Milano)

**Stefano Tellarini**  
Maisto & Associati (Milano)





## STUDI

**Ashurst**

(Milano)

**BonelliErede**

(Milano)

**CMS Adonnino Ascoli & Cavasola  
Scamoni**

(Milano, Roma)

**DLA Piper**

(Milano, Roma)

**F&C - Studio Legale Tributario**

(Milano)

**FIVELEX**

(Milano)

**Foglia & Partners**

(Roma)

**Gattai, Minoli, Partners**

(Milano)

**Gatti Pavesi Bianchi Ludovici**

(Milano)

**Grande Stevens**

(Roma)

**KPMG**

(Bologna, Firenze, Milano, Padova, Roma)

**LED Taxand**

(Milano)

**Legance**

(Milano, Roma)

**Morri Rossetti e Associati**

(Milano)

**Orrick Herrington & Sutcliffe LLP**

(Milano)

**Pedersoli Studio Legale**

(Milano)

**Pirola Pennuto Zei & Associati**

(Brescia, Milano, Padova, Parma, Roma, Torino, Verona)

**PwC Tax & Legal**

(Bologna, Firenze, Milano, Modena, Napoli, Roma, Torino, Varese)

**SAT Studio Legale - Spinazzi Azzarita****Troi Genito** (Padova)**Terrin & Associati**

(Padova)



## PROFESSIONISTI

**Bernadette Accili****Orrick Herrington & Sutcliffe LLP** (Milano)**Marina Ampolilla****Facchini Rossi Michelutti** (Milano)**Massimo Antonini****Chiomenti** (Milano)**Michele Aprile****Gatti Pavesi Bianchi Ludovici** (Milano)**Luciano Bonito Oliva****Gianni & Origoni** (Roma)**Daniela Caporicci****Pedersoli Studio Legale** (Milano)**Fabrizio Colombo****Tremonti Romagnoli Piccardi  
e Associati** (Milano)**Luca Dal Cerro****Legance** (Milano)**Simone Furian****Terrin & Associati** (Padova)**Cristiano Garbarini****Gattai, Minoli, Partners** (Milano)**Claudia Gregori****Legance** (Milano)**Stefano Grilli****Gianni & Origoni** (Milano)**Paolo Ludovici****Gatti Pavesi Bianchi Ludovici** (Milano)**Guglielmo Maisto****Maisto & Associati** (Milano)**Riccardo Michelutti****Facchini Rossi Michelutti** (Milano)**Michele Milanese****Ashurst** (Milano)**Raul-Angelo Papotti****Chiomenti** (Milano)**Luca Rossi****Facchini Rossi Michelutti** (Milano)**Cesare Silvani****Maisto & Associati** (Milano)**Stefania Trezzini****Tremonti Romagnoli Piccardi  
e Associati** (Milano)

<b>Luciano Bonito Oliva</b> Gianni & Origoni (Roma)	
Tax Financial	BEST
Tax Private Equity	SELECTED
Tax Real Estate Assets, Transactions	BEST
Tax Financial Instruments	BEST
<b>Paolo Bonolis</b> CMS Adonnino Ascoli & Cavasola Scamoni (Roma)	
Tax Financial	SELECTED
<b>Elisa Bonzani</b> Bonzani e Associati (Brescia)	
Tax Manufacturing	SELECTED
Tax Dispute	SELECTED
<b>Antonio Borghetti</b> Borghetti & Associati (Trento)	
Tax Corporate, Indirect & Transfer Pricing	SELECTED
Tax Statutory Auditor	SELECTED
Tax Consumer Business	SELECTED
Tax Technology, Media, Telecommunication	SELECTED
<b>Elena Borghi</b> PwC Tax & Legal (Milano)	
Tax Manufacturing	SELECTED
<b>Giuseppe Borra</b> Pirola Pennuto Zei & Associati (Torino)	
Tax Manufacturing	SELECTED
Tax M&A Small Cap	SELECTED
<b>Antonio Borrelli</b> PwC Tax & Legal (Milano)	
Tax Corporate, Indirect & Transfer Pricing	SELECTED
Tax Energy	SELECTED
<b>Emanuele Boschi</b> BL Studio Legale (Firenze)	
Tax Technology, Media, Telecommunication	SELECTED
Tax Financial Instruments	SELECTED
<b>Luca Bosco</b> Deloitte Tax & Legal (Torino)	
Tax Consumer Business	SELECTED
Tax M&A Small Cap	SELECTED
<b>Antonio Bosi</b> La Croce (Bologna)	
Tax Manufacturing	SELECTED
<b>Luigi Amerigo Bottai</b> ACBC Law & Finance (Roma)	
Tax Restructuring	SELECTED
<b>Giovanni Bottecchia</b> Bottecchia Paccagnella (Padova)	
Tax Restructuring	SELECTED
<b>Alessandro Bozza</b> Bozza Alessandro (Roma)	
Tax Dispute	SELECTED
<b>Saverio Bozzolan</b> De Poli (Venezia)	
Tax Statutory Auditor	SELECTED
<b>Patrizio Braccioni</b> Annunziata & Conso (Milano)	
Tax Financial	SELECTED
Tax Financial Instruments	SELECTED
* LED Taxand fino ad aprile 2021	
<b>Pietro Bracco</b> AndPartners Tax and Law Firm (Roma)	
Tax Energy	SELECTED
Tax Dispute	SELECTED
Tax M&A Mid Market	SELECTED
<b>Simone Braidotti</b> FCB Associati - Fantini, Cosatti, Braidotti (Udine)	
Tax Corporate, Indirect & Transfer Pricing	BEST
Tax Consumer Business	ELITE
Tax Restructuring	ELITE
<b>Andrea Brambilla</b> FIVELEX (Milano)	
Tax Financial	SELECTED
Tax Real Estate Assets, Transactions	SELECTED
<b>Gianluca Brancadoro</b> Brancadoro - Mirabile (Roma)	
Tax Dispute	SELECTED
<b>Giancarla Branda</b> Salvini e Soci (Roma)	
Tax Financial	SELECTED
Tax Private Equity	SELECTED
Tax Dispute	SELECTED
<b>Gerhard Brandstätter</b> Brandstätter Studio Legale (Bolzano)	
Tax Energy	SELECTED
Tax Dispute	SELECTED
<b>Filippo Brass</b> Andersen (Venezia)	
Tax Manufacturing	SELECTED
Tax Energy	SELECTED
Tax M&A Small Cap	SELECTED
<b>Nathalie Brazzelli</b> Pirola Pennuto Zei & Associati (Milano)	
Tax Corporate, Indirect & Transfer Pricing	ELITE
Tax Financial	ELITE
Tax Manufacturing	BEST
Tax Private Equity	ELITE
Tax Technology, Media, Telecommunication	BEST
Tax M&A Large Deals	ELITE
Tax M&A Mid Market	SELECTED
Tax M&A Small Cap	SELECTED
Tax Financial Instruments	SELECTED
<b>Luca Andrea Brezigar</b> Brezigar Studio Legale (Modena)	
Tax Dispute	SELECTED
<b>Pietro Bricchetto</b> Gatti Pavesi Bianchi Ludovici (Milano)	
Tax Financial	SELECTED
Tax Private Equity	SELECTED
Tax M&A Small Cap	SELECTED
<b>Massimo Bricchi</b> Bricchi Massimo (Milano)	
Tax Manufacturing	SELECTED
Tax Dispute	SELECTED
<b>Eugenio Briguglio</b> Biscozzi Nobili Piazza (Milano)	
Tax Consumer Business	SELECTED
Tax Fashion & Luxury	SELECTED
Tax Financial	SELECTED
Tax Dispute	SELECTED
Tax M&A Mid Market	SELECTED
<b>Guido Brocchieri</b> Baker McKenzie (Roma)	
Tax Energy	SELECTED
Tax Dispute	SELECTED
<b>Giovanni Broccolini</b> Broccolini Giovanni Avvocato (Piacenza)	
Tax Dispute	SELECTED
<b>Alessandro Broccolo</b> PlanA Studio (Civitanova Marche)	
Tax M&A Small Cap	SELECTED
<b>Nicola Broggi</b> PwC Tax & Legal (Milano)	
Tax Consumer Business	BEST
Tax Financial	SELECTED
Tax Manufacturing	BEST
Tax Private Equity	BEST
Tax Technology, Media, Telecommunication	ELITE
Tax M&A Large Deals	BEST
Tax M&A Mid Market	ELITE
Tax M&A Small Cap	ELITE
Tax Financial Instruments	SELECTED
<b>Marco Broggin</b> Studio Broggin Marco (Varese)	
Tax Consumer Business	ELITE
Tax M&A Large Deals	SELECTED
<b>Enrico Broli</b> Broli & Gregorini (Brescia)	
Tax Statutory Auditor	SELECTED
<b>Graziano Brugnoli</b> Liegi Studio Legale (Roma)	
Tax Manufacturing	SELECTED
Tax Dispute	SELECTED

**Salvatore Magliarisi** Magliarisi  
Salvatore Studio Commerciale  
(Belluno)  
Tax Energy **SELECTED**  
Tax Dispute **SELECTED**

**Corrado Magnani** Magnani  
Marongiu Dominici & Associati  
(Genova)  
Tax Manufacturing **SELECTED**  
Tax Dispute **SELECTED**

**Lorenzo Magnani** Magnani  
Marongiu Dominici & Associati  
(Genova)  
Tax Dispute **SELECTED**

**Alberto Carlo Magri** Clarkson  
Hyde (Milano)  
Tax M&A Small Cap **SELECTED**

**Luca Mainardi** Russo De Rosa  
Associati (Milano)  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Small Cap **SELECTED**

**Sante Maiolica** Grant Thornton Tax  
& Legal (Milano)  
Tax Manufacturing **SELECTED**

**Guglielmo Maisto** Maisto  
& Associati (Milano)  
Tax Fashion & Luxury **BEST**  
Tax Financial **SELECTED**  
Tax Manufacturing **ELITE**  
Tax Energy **SELECTED**  
Tax Dispute **BEST**  
Tax M&A Large Deals **BEST**  
Tax Financial Instruments **BEST**

**Alberto Maistrello** DeCa Tax  
& Law (Milano)  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Mid Market **SELECTED**

**Giancarlo Malerba** Biscozzi Nobili  
Piazza (Milano)  
Tax Fashion & Luxury **BEST**  
Tax Manufacturing **SELECTED**  
Tax Technology, Media,  
Telecommunication **SELECTED**  
Tax M&A Small Cap **SELECTED**  
Tax Financial Instruments **SELECTED**

**Michele Malfitano** Target (Milano)  
Tax M&A Small Cap **SELECTED**  
Tax Real Estate Assets,  
Transactions **SELECTED**

**Alfredo Malguzzi** Target (Milano)  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Mid Market **SELECTED**  
*\* Malguzzi e Associati fino ad aprile  
2021*

**Peter Malsiner** Hager & Partners  
(Bolzano)  
Tax M&A Mid Market **SELECTED**  
Tax Real Estate Assets,  
Transactions **SELECTED**

**Chiara Mancini** Mancini e Damiani  
(Rimini)  
Tax M&A Mid Market **SELECTED**

**Paolo Lorenzo Mandelli** Spada  
Partners (Milano)  
Tax Financial **SELECTED**  
Tax Manufacturing **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Small Cap **SELECTED**  
Tax Financial Instruments **SELECTED**

**Tommaso Manferoce** Manferoce  
Tommaso (Roma)  
Tax Consumer Business **SELECTED**  
Tax Dispute **SELECTED**

**Cristian Manfredi** Manfredi Studio  
(Milano)  
Tax M&A Small Cap **SELECTED**

**Massimiliano Mangano** P.MMS  
LEGAL Mangano Miceli Stallone &  
Partners (Palermo)  
Tax Dispute **SELECTED**

**Alessandro Manias** Russo De Rosa  
Associati (Milano)  
Tax Consumer Business **BEST**  
Tax Financial **SELECTED**  
Tax Manufacturing **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Mid Market **SELECTED**

Tax M&A Small Cap **ELITE**  
**Monica Mannino** LS Lexjus Sinacta  
(Milano)  
Tax Statutory Auditor **SELECTED**

**Davide Mantegazza** MN Tax  
& Legal (Modena)  
Tax M&A Small Cap **SELECTED**

**Francesco Mantegazza** FIVELEX  
(Milano)  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Mid Market **ELITE**  
Tax Real Estate Assets,  
Transactions **ELITE**  
Tax Financial Instruments **SELECTED**

**Ludovico Mantovani** Pirola  
Pennuto Zei & Associati (Milano)  
Tax Manufacturing **SELECTED**  
Tax Energy **SELECTED**

**Guido Manzella** Deloitte Tax  
& Legal (Milano)  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax M&A Small Cap **SELECTED**

**Luigi Manzi** Manzi e Associati  
(Napoli)  
Tax Consumer Business **SELECTED**  
Tax Technology, Media,  
Telecommunication **SELECTED**  
Tax Dispute **SELECTED**

**Andrea Manzitti** BonelliErede  
(Milano)  
Tax Financial **SELECTED**  
Tax Manufacturing **SELECTED**  
Tax Dispute **SELECTED**  
Tax M&A Large Deals **SELECTED**

Tax Real Estate Assets,  
Transactions **BEST**  
Tax Financial Instruments **SELECTED**

**Michele Maranò** Bonafé Grifoni  
& Associati (Milano)  
Tax Technology, Media,  
Telecommunication **SELECTED**  
Tax Dispute **SELECTED**

**Sergio Marchese** Marchese  
Zanardi & Partners (Roma)  
Tax Corporate, Indirect  
& Transfer Pricing **SELECTED**  
Tax Financial **SELECTED**  
Tax Private Equity **SELECTED**  
Tax Technology, Media,  
Telecommunication **SELECTED**  
Tax Dispute **SELECTED**  
Tax M&A Mid Market **SELECTED**

**Alberto Marcheselli** Marcheselli  
Alberto (Genova)  
Tax Manufacturing **SELECTED**  
Tax Dispute **SELECTED**

**Stefano Marchetti** Bernoni Grant  
Thornton (Milano)  
Tax Financial **SELECTED**  
Tax Manufacturing **SELECTED**  
Tax Private Equity **SELECTED**  
Tax Technology, Media,  
Telecommunication **SELECTED**  
Tax M&A Mid Market **SELECTED**  
Tax M&A Small Cap **SELECTED**