

Bacciardi
Partners



Our services in

Legal & Tax

Business decisions require a coordinated approach to legal and tax matters at every stage of business development.

Bacciardi Partners works alongside entrepreneurs and businesses across commercial contracts, corporate law, domestic and international taxation, employment law, global mobility, customs law, compliance and dispute resolution. Our integrated approach brings legal and tax expertise together to deliver effective solutions.

We simplify regulatory complexity, mitigate risks and optimize every decision.

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International Commercial Law

Commercial relationships are the backbone of every business. When properly structured, they protect the value a business creates, keep risks under control along the supply chain and support growth. When they are not, inefficiencies multiply, responsibilities blur and problems surface at the worst possible moment.

Bacciardi Partners advises businesses on structuring and managing their commercial relationships, in Italy and abroad. We support clients throughout the life of the contract, from initial design through negotiation, drafting and implementation to termination.

In cross-border transactions, we ensure compliance with Italian and EU law, combining legal and tax advice where the transaction requires it.



Tommaso Mancini
Head of International Commercial Law

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Commercial contracts

We structure and negotiate domestic and international agreements covering sales, supply, agency, distribution, franchising, logistics, subcontracting, licensing, intellectual property and digital technologies.

Warranties and product liability

We define contractual liabilities, warranties and remedies across supply and distribution chains, helping businesses prevent and manage warranty claims and product liability risks in international markets.

Sector-Specific Regulations and Contractual Compliance

We integrate consumer protection, export controls, international sanctions, competition law and sector-specific regulations into commercial contracts, ensuring compliance and long-term protection.

International Payments and Trade Finance

We structure international payment terms and security arrangements, including letters of credit, documentary collections and bank guarantees, to minimize non-payment risks.

Contractual Disputes, Termination and Debt Recovery

We manage contractual breaches, renegotiations, terminations, settlements and commercial debt recovery in Italy and abroad, coordinating litigation and arbitration proceedings with our specialist practice.



Corporate Law

Corporate structures provide the framework for exercising control, allocating decision-making authority, managing shareholder relationships and protecting investments. When properly designed, they support business growth and minimize conflicts.

Bacciardi Partners advises businesses, shareholders and investors on structuring and managing corporate and organizational arrangements, as well as on transactions supporting business growth, transformation and restructuring, both in Italy and internationally. We assist directors and management with corporate governance and company secretarial matters.

In cross-border matters, we coordinate with qualified local professionals to ensure that the structures we develop comply with the laws of the relevant jurisdictions. We integrate corporate and tax expertise and, in extraordinary transactions, work closely with our Strategic Advisory practice.



Pier Federico Orciari
Head of Corporate Law

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Our services

Corporate Structures, Shareholders' Agreements and Joint Ventures

We establish and structure representative offices, branches, operating companies, holding companies and joint ventures in Italy and abroad, defining governance frameworks, shareholders' rights, articles of association and shareholders' agreements.

Corporate Secretarial Services and Corporate Governance

We advise shareholders, directors and management on corporate governance, resolutions, authorization procedures and company secretarial matters. We structure powers of attorney, delegations of authority and decision-making frameworks to ensure effective governance and corporate control.

Corporate Transactions and Capital Operations

We structure acquisitions, disposals, capital transactions, mergers, demergers, spin-offs and corporate reorganizations, including investments by financial and industrial investors. For cross-border transactions, we coordinate local professionals and integrate our Tax and Strategic Advisory expertise to ensure effective transaction structuring and regulatory compliance.



Corporate Compliance

Compliance is an integral part of corporate governance and, for growing businesses, a source of competitive advantage. A well-designed internal control system reduces exposure to operational, tax and reputational risks, strengthens corporate credibility among investors, business partners and regulated markets, and protects directors and management from the personal consequences of inadequate governance.

Bacciardi Partners advises businesses, corporate bodies and management on the design, implementation and ongoing development of Corporate Compliance systems. We map risks and business processes, define roles, responsibilities, delegated powers, procedures and controls, and support businesses with audits, training and remediation measures.



Federico Alessandri
Of Counsel Corporate Compliance

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Our services

Organisational Models under Legislative Decree 231/2001 and Internal Control Systems

We develop and update organizational models under Italian Legislative Decree 231/2001, codes of ethics, internal procedures and control systems. We support Supervisory Bodies, employee training, audits and investigations, ensuring effective corporate governance and risk prevention.

Tax Risk Management and Tax Control Frameworks

We identify and assess corporate tax risks and design and implement Tax Control Frameworks, including internal procedures, controls and effectiveness testing, in coordination with our Tax practice.

Customs & Export Compliance

We develop Internal Compliance Programmes (ICPs) to manage customs and export risks, including goods classification, origin, dual-use controls, embargoes, international sanctions and trade restrictions, working closely with our Customs Law practice.

Whistleblowing and Internal Investigations

We establish whistleblowing channels, policies and procedures, and assist with reports, internal investigations and related proceedings. We also act as external whistleblowing case managers, ensuring independence, confidentiality and regulatory compliance.

Labour Law

Workforce decisions directly affect business organization and can have significant consequences when not properly structured from an employment law perspective.

Bacciardi Partners advises businesses on establishing, managing, modifying and terminating employment relationships, structuring contractual arrangements for key personnel, implementing corporate reorganizations and managing complex or contentious employment matters.

Where our assistance also involves organizational processes, HR policies or personnel administration, we work closely with our Organization & People division.



Michele Sacchi
Of Counsel Labour Law

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Our services

Employment Relationships and Labour Law Compliance

We draft and review employment contracts and advise on job classification, working hours, transfers, secondments, workplace monitoring and disciplinary procedures, ensuring compliance with employment law and collective agreements.

Executive Employment, Remuneration and Incentive Plans

We structure contractual arrangements for managers, executives and directors, including remuneration, bonuses, incentive schemes and stock options, working with our Organization & People division where required.

Corporate Reorganizations and Extraordinary Transactions

We manage the employment law aspects of corporate reorganizations, business transfers, extraordinary transactions, individual and collective dismissals, and changes to employment conditions, coordinating with our Organization & People division where necessary.

Disciplinary Proceedings, Terminations and Settlements

We advise on disciplinary proceedings, sanctions, employment terminations and pre-litigation disputes, assessing legal risks and negotiating settlements to protect business interests.

Employment Litigation

We represent businesses in employment litigation at every stage and level of judicial proceedings, developing defence strategies aligned with the management of employment relationships.

Specialist Legal Support for Employment Consultants

We provide specialist legal support to Italian Labour Consultants (*Consulenti del Lavoro*) on complex employment matters, including disputes, disciplinary proceedings, dismissals, inspections and litigation, while preserving their direct client relationships.



Tax

As a business grows, invests or operates across multiple markets, taxation becomes an integral part of the way business decisions are structured.

Bacciardi Partners advises Italian and foreign businesses on planning and managing the tax aspects of commercial and corporate transactions, with a particular focus on cross-border relationships. In the area of direct taxation, we advise on tax residence, the risk of entities established abroad being treated as tax resident in Italy, permanent establishments, transfer pricing, intra-group relationships, cross-border flows and the taxation of extraordinary transactions.

In the area of VAT, we assist businesses in determining the VAT treatment of domestic, intra-EU and international transactions and the associated invoicing arrangements. We also assist clients during tax audits and in tax litigation.



Tommaso Fonti LL.M.
Head of Tax

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Our services

International Taxation and Cross-Border Investments

We advise on corporate and individual tax residence, foreign entities managed from Italy, permanent establishments, profit attribution and cross-border income flows. We assess double taxation treaties and coordinate with local professionals on foreign tax matters.

VAT on Domestic, Intra-EU and Non-EU Transactions

We advise on VAT treatment and invoicing for domestic and cross-border transactions, including consignment and call-off stock, VAT warehouses, triangular transactions, e-commerce, digital services and foreign VAT compliance.

Transfer Pricing and Intra-Group Transactions

We analyze intra-group transactions, draft contractual arrangements, conduct benchmarking analyses and develop transfer pricing policies, including assistance in dealings with tax authorities.

Taxation of Extraordinary Transactions and Corporate Reorganizations

We structure the tax aspects of acquisitions, disposals, carve-outs, hive-downs, contributions and corporate reorganizations, working with our Corporate Law and Strategic Advisory practices.

Relocation and Preferential Tax Regimes for Foreign Residents

We advise individuals relocating to Italy on preferential tax regimes, assessing income, assets, international tax implications and qualifying investments through integrated legal, tax and wealth advisory expertise.

Tax Audits and Tax Litigation

We assist taxpayers with tax inspections, audits and assessments, and represent them before the Italian Tax Courts and the Supreme Court of Cassation.

Global Mobility

International workforce mobility involves both operational requirements and business growth strategies, from providing services at overseas client sites and establishing a commercial presence in new markets to setting up and developing foreign subsidiaries or production facilities.

Bacciardi Partners advises businesses on planning and managing international assignments of personnel, bringing immigration, employment, contractual, tax and social security matters together within a coordinated framework.

We assist with both outbound assignments of Italian personnel and inbound assignments of foreign workers to Italy, coordinating with qualified local professionals to ensure compliance with the requirements of the jurisdictions involved.



Tommaso Fonti LL.M.
Head of Global Mobility

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Structuring International Assignments

We structure business travel, secondments, transfers and other international assignments based on their duration, activities and destination, preparing the necessary employment and intra-group documentation.

Immigration and Work Authorization

We identify the appropriate visas, residence permits and work authorizations, coordinating immigration procedures in Italy and abroad to ensure compliance and prevent delays.

Taxation and Social Security

We assess tax and social security obligations for employers and employees, including home-country coverage, host-country compliance and double taxation, coordinating with local professionals where necessary.

Remuneration, Employee Net Pay and Employer Costs

We prepare international payroll simulations to calculate employee net remuneration and total employer costs, considering applicable taxes and social security contributions to support remuneration planning.

Host Country Compliance

We coordinate with qualified local professionals to manage registrations, notifications and other host-country obligations, ensuring compliance throughout the international assignment.



Customs Law

For businesses operating in international markets, customs management affects costs, the timing of transactions and their ability to access and compete in foreign markets.

Bacciardi Partners assists businesses in planning and managing import and export operations, identifying the appropriate customs treatment, available simplifications and authorizations, and restrictions applicable to international trade.



Tommaso Fonti LL.M.
Head of Customs Law

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Our services

Customs Planning: Classification, Origin, Valuation, Procedures and Labelling

We advise on customs classification, origin, valuation, applicable procedures and free trade agreements, including the dutiability of royalties and product labelling and certification requirements in EU and non-EU markets.

Export Controls, Dual-Use Goods and International Sanctions

We advise on dual-use regulations, embargoes, international sanctions and export restrictions, supporting businesses in managing cross-border transactions and coordinating with our Corporate Compliance practice where necessary.

Binding Decisions, Customs Authorizations and Simplifications

We assist with applications for Binding Tariff Information (BTI), Binding Origin Information (BOI), approved exporter status and Authorized Economic Operator (AEO) status to improve customs certainty and efficiency.

International Transport of Goods

We assist with the review of freight forwarding agreements and contracts of carriage, and advise on key issues concerning the liability of freight forwarders and carriers, insurance cover and risks associated with the international carriage of goods.

Customs Audits and Litigation

We assist businesses during customs inspections and audits, manage disputes with customs authorities and represent clients in customs litigation.

Real Estate

Legal & Tax

The value of a property also depends on the quality of the structure through which it is acquired, held, used and transferred.

Ownership, regulatory compliance, restrictions, taxation and contractual arrangements affect the soundness of a transaction and the asset's ability to preserve and generate value over time.

Bacciardi Partners advises entrepreneurs, individuals, families, companies and investors on the legal and tax structuring of real estate transactions involving industrial and commercial assets, as well as residential and high-end properties.

We assist clients from due diligence to acquisition or disposal, from investment structuring to property management and income generation, and through to real estate portfolio reorganizations.



Tommaso Fonti LL.M.
Head of Real Estate Legal & Tax

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Real Estate Due Diligence, Acquisitions and Disposals

We assist with due diligence, acquisitions and disposals of industrial, commercial, residential and luxury properties, assessing ownership, encumbrances, third-party rights and regulatory compliance. We draft and negotiate the relevant contractual documentation.

Legal and Tax Structuring of Real Estate Investments

We structure real estate investments through appropriate ownership arrangements and corporate vehicles, assessing the legal and tax implications of acquisition, holding, leasing and disposal.

Real Estate Development, Management and Income Generation

We advise on the legal and tax aspects of property development and management, drafting lease and other agreements to regulate asset use and income generation, while coordinating planning, permitting and technical matters.

Business Real Estate Assets and Reorganizations

We structure the separation and reorganization of business real estate assets, including hive-downs, carve-outs, contributions and demergers, coordinating with our Corporate Law and Strategic Advisory practices where necessary.

Succession & Estate Planning

Planning for the transfer of wealth involves determining when and how assets will pass to the next generation, while carefully assessing the implications for ownership, taxation, family governance, and long-term wealth preservation. Although succession planning is often associated with business owners, it is equally important for individuals and families with significant personal wealth.

Bacciardi Partners advises individuals, families, and entrepreneurs on the legal, tax, and strategic aspects of estate and succession planning. We help clients develop tailored solutions that preserve wealth, facilitate an orderly transfer of assets, and align with the long-term interests of both the client and future generations.



Lorenzo Bacciardi LL.M.
CEO

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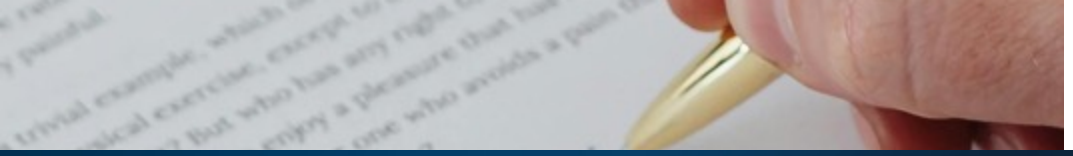
Succession Planning & Estate Transfers

Effective succession planning involves legal and estate-planning instruments, including wills, lifetime gifts, family business transfer arrangements, trusts and dedicated ownership structures, each with distinct implications for ownership, control, taxation and family relationships.

We design and implement succession strategies based on clients' assets, family circumstances and long-term objectives, including cross-border considerations where relevant.

Our approach combines legal documentation and tax planning to preserve family wealth, ensure its efficient transfer across generations and minimize the risk of disputes among heirs and beneficiaries.



Litigation

Disputes can disrupt supply chains, damage commercial and corporate relationships, tie up receivables and undermine the value of investments and projects. An effective dispute resolution strategy must therefore protect not only a business's legal position, but also the economic value and commercial relationships at stake.

Bacciardi Partners represents and advises Italian and international businesses in commercial, corporate and industrial disputes, both in Italy and abroad, before national courts and arbitral tribunals.

We develop and manage litigation strategies at every stage, from initial assessment through to judgment or award and enforcement, addressing applicable law, jurisdiction, procedural options and available remedies. In cross-border disputes, we coordinate the work of local counsel while retaining strategic oversight of the proceedings.



Enzo Bacciardi
Founder & Senior Partner
Head of Litigation

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Our services

Commercial and Industrial Disputes

We represent clients in disputes involving sales, supply, distribution, works contracts, procurement and technology transfer, as well as product liability, unfair competition and industrial property rights. We ensure continuity with our International Commercial Law practice where relevant.

Corporate and Joint Venture Disputes

We advise and represent clients in corporate and joint venture disputes, including conflicts over shareholders' agreements, option rights, tag-along rights, rights of first refusal, governance arrangements and exit mechanisms, working closely with our Corporate Law practice.

Cross-Border Litigation and International Arbitration

We manage international litigation and arbitration, addressing jurisdiction, applicable law, parallel proceedings and evidence. We coordinate foreign counsel while retaining strategic oversight and have experience in arbitrations administered by the ICC, LCIA, VIAC, SCC, CAM and SIAC.

Recognition and Enforcement of Judgments and Arbitral Awards in Italy and Abroad

We assist with the recognition and enforcement of judgments and arbitral awards in Italy and internationally, coordinating with qualified local professionals to secure effective cross-border enforcement.

Thank you for your attention

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