

## About Us

The Milan-based Rigobon Bitetti De Luca (RBD) firm has extensive national and international expertise in legal and accounting matters that is rooted in academic and business experience.

We provide advice and assistance on tax, corporate, accounting, and budgetary matters to a large Italian and multinational clientele.

We offer as well personalized consultation on personal real estate planning.

## Practice Areas

### Taxes



- General Consulting, Advising, and Assisting
- International Tax Planning
- Tax Due Diligence
- Tax Inspections
- Tax Litigations

### Corporate, Administrative, and Legal Matters



- Corporate Consulting and Assistance
- Merger & Acquisitions
- Company Restructuring
- Preparation of Financial Statements
- Board of Auditors and External Audit
- Company and Business Evaluation, Fund Raising, and Credit Lines
- Economic and Financial Consulting

### Corporate Finance



- Corporate Finance



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Studio Associato  
Dottori Commercialisti  
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## Taxes

### General Consulting, Advising, and Assisting

RBD offers consultation, advice, and assistance in identifying the most advantageous approaches in both direct and indirect tax matters. In particular, we have special expertise in the following:

- Interpreting and applying current Italian and foreign tax laws and assisting in extraordinary transactions, and company start-up;
- Determining taxes in national and consolidated financial statements;
- Providing transparent tax planning;
- Assisting clients in front of Tax Authorities.

### International Tax Planning

Our firm offers tax assistance to every kind of business from small family-run to large multinational businesses.

Our services in this area include the following:

- Establishing and verifying transfer price policies in compliance with the law;
- Preparing petitions to Tax Authorities to agree on transfer prices in cross-border transactions as well as the flow of dividends, royalties, and interests, and the allocation of income between Permanent Establishments and related Head Offices;
- Analyzing foreign tax laws regarding subsidiary operations, funding, and dividend repatriation.

### Tax Due Diligence

RBD verifies the fiscal status of single company and groups, especially in case of acquisitions and investments. We insure the proper application of tax laws; assess the status of current and the potential for future litigation; estimate risks; and ensure compliance with the transfer price policies according to Italian Law.

### Tax Inspections

RBD assists clients during and following inspections by relevant authorities including the Tax Police, Internal Revenue Office, Customs and Excise Offices, and the Inspectorate.

### Tax Litigations

RBD provides advice and assistance in tax litigations in front of the competent courts, including insolvency courts, evaluating dispute resolution possibilities.

## Corporate, Administrative, and Legal Matters



### Corporate Consulting and Assistance

We assist companies from their incorporation, carrying out both ordinary and extraordinary activities.

In particular, we specialize in the following:

- Performing preliminary analyses of the actions best suited to satisfy the needs of our clients, drawing up the articles of incorporation and shareholder agreements;
- Advising on and assisting in corporate restructuring, recovery and turn around;
- Drawing up contracts for the transfer or acquisition of companies or shareholdings;
- Carrying out mergers, split-ups, take-overs, allocations, company leasing and restructuring, voluntary winding-up, corporate, tax and legal due diligence;
- Making appraisals in keeping with civil, criminal, and tax law;
- Representing clients in domestic disputes and arbitrating.

### Merger & Acquisitions

Our professionals, with their experience in M&A and business integration offer tailor-made solutions to clients. Our services include the following:

- Acquisition finance facilitation;
- Acquisition search;
- Business risk assessment;
- Corporate auction process;
- Fiscal and financial due diligence;
- Mergers, acquisitions and divesture facilitation and negotiations;
- New initiatives and alternative strategy evaluations;
- Pro-forma statements and projections;
- ROI and pay-back analysis;
- Strategic partnering and joint ventures;
- Valuation.

### Company Restructuring

We provide advice and assistance to entrepreneurs interested in restructuring their company according to current business requirements.

We devise solutions to optimize tax impact and to face all the financial requirements of the restructuring process.

### Preparation of Financial Statements

Our firm assists its clients in the preparation of financial statements and consolidated financial statements in accordance with national and international accounting standards, and in the formalization of company resolutions and requirements for ordinary and extraordinary management.

### Board of Auditors and External Audit

Our professionals can be part of the Board of auditors or act as accounting auditors in compliance with Italian Civil Law. RBD audit approach is tailored to suit the size and nature of different kinds of organization and draws upon our extensive industry knowledge. Moreover we consider these moments of great value to establish a better and deeper comprehension of a company's life.

### Company and Business Evaluations, Fund Raising, and Credit Lines

We have special expertise in evaluating businesses and drafting related appraisal reports to determine their fair value for the sale of companies or extraordinary share exchange.

### Economic and Financial Consulting

RBD assists clients in rationalizing financial and assets management. This counselling is becoming more and more relevant because of increasing economic difficulties, rising competition and incentives to delocalization.



## Corporate Finance

Our firm deals with a variety of complex issues, devising imaginative solutions to meet our clients' needs. In the following areas:

- Definition of strategic targets and related extraordinary measures;
- Mergers and acquisitions, joint ventures, partnerships, split-ups, and transfers;
- Rescheduling of liabilities based on economic and financial analyses of the companies or groups;
- Solutions for financial re-balancing;
- Rescheduling of debts with major creditors;
- Structuring of medium - and long - term loans, issue of securities and related operations.