

# Orientation Seminar – DEMM, UNIMI

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*Transfer Pricing services*

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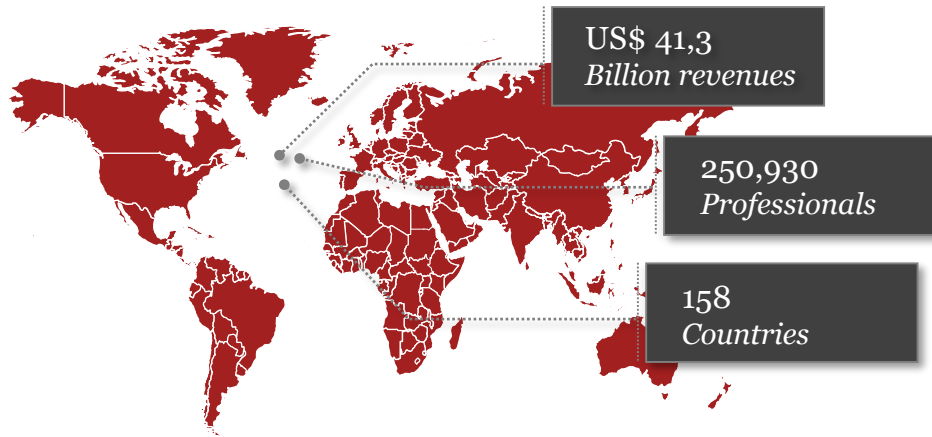


— 1. Our Firm —



# Our Firm (1/3)

## PwC worldwide



### A few numbers...

We are a global and integrated network which provides audit, advisory, legal and tax professional services and has more than **41 billion dollars** of revenues.

We operate worldwide in **158 countries**, and the **more than 250 thousand professionals** of our network share knowledge, experience, solutions and operative practices in order to provide the best multi-disciplinary service to our Clients, with the highest quality standards in each jurisdiction in which we operate.

### Why choosing PwC?

We have deserved, in time, the trust of many national and multinational operators, since we:

- ✓ **Support** many professional investors and **operate** with institutions, governmental and regulatory authorities in many countries, with the aim of contributing to the improvement of local business conditions.
- ✓ We count among our customers many **national and international groups** of significant importance and prestige, which entrusted us in guaranteeing the efficiency of their business.
- ✓ Our success is the result of a **strategy geared for years** to develop a **global view of our business** focused on our clients in their respective markets.

Our Firm is different from the competitors due to its ability to assist its clients located worldwide, with a timeliness and consistency of service, that we are recognized as key factors in its success. In fact, PwC offers experienced and comprehensive help for a wide range of business needs, ranging from tax and financial services to audit and assurance assistance.

Ultimately, we truly believe that the key factors that differentiate PwC among the world's leading professional services organizations are the talent of PwC's people, the breadth of the PwC network and the standards with which PwC firms comply.

# Our Firm (2/3)

## PwC TLS – Avvocati e Commercialisti



### The Italian network

- PwC TLS – Avvocati e Commercialisti (hereinafter also “PwC TLS” or “the Firm”) is one of the main Italian firms in the legal and tax advisory services sector. It is part of the international PwC network, leader at a global level in the business of integrated and multi-disciplinary professional services.
- Overall, the firm has **more than 700 professionals and practitioners (accountants, tax advisors, lawyers and labor consultants)**, who work at headquarters in **Milan** and 13 other locations in Italy. The widespread presence in Italy and the multidisciplinary approach allow PwC TLS to offer a thorough and effective assistance advice in different regional areas, thus granting the involvement of highly specialized teams, whenever needed.
- From an organizational standpoint, the firm offers its wide range of services, by relying on expert professionals, specialized by areas of expertise and by industry, and employs teams who have gained specific professional experience, coordinated by one or more Partners.



### Transfer Pricing Department

PwC TLS claims one of the greater and top-rated Transfer Pricing department, with highly specialized professionals working together in dedicated teams.

PwC TLS will offer you:

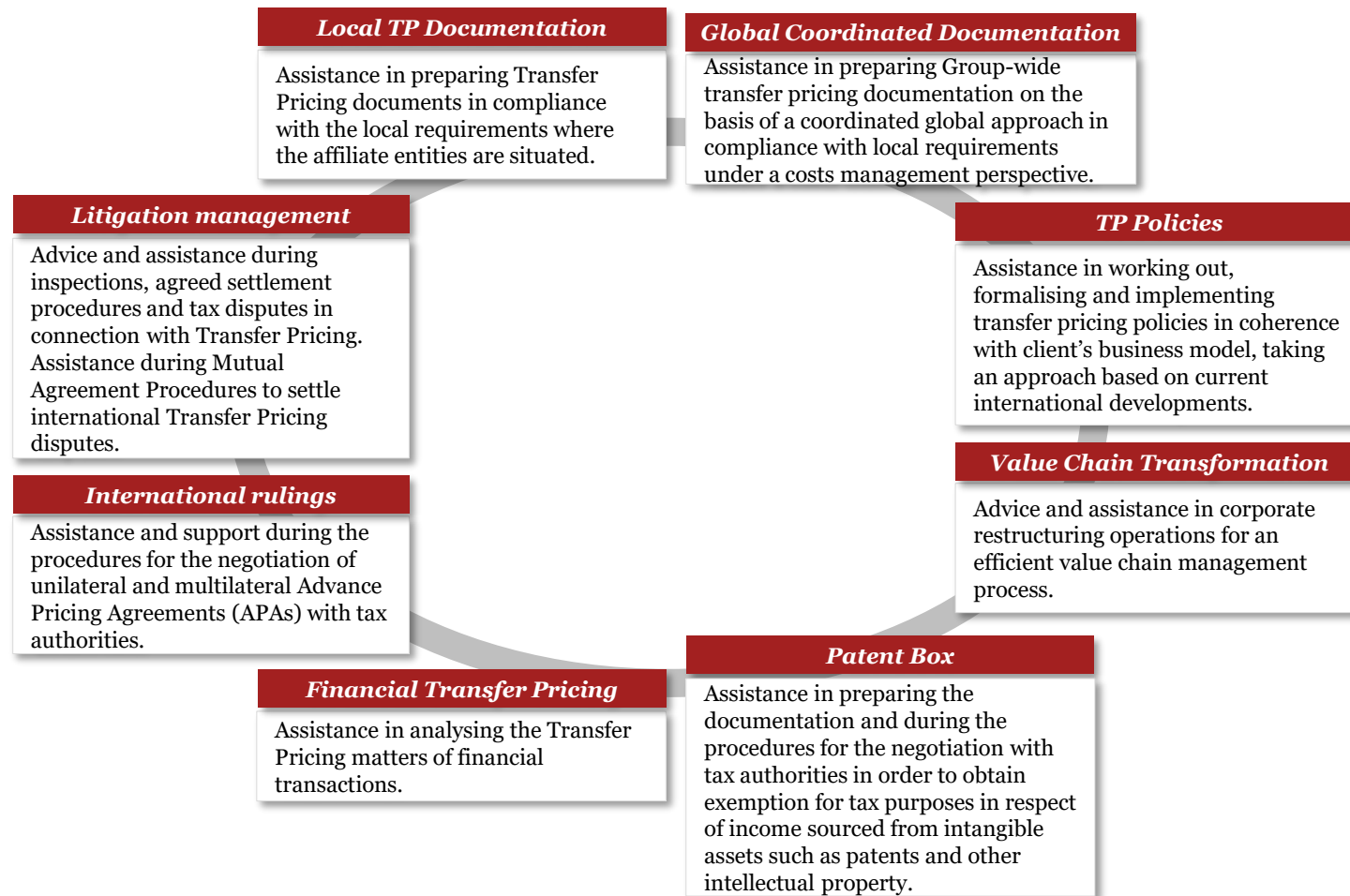
- **Multi-disciplinary teams**, composed by consulting and Tax & Legal professionals boasting consolidated experience in transfer pricing and different backgrounds (i.e., fiscal, economic, legal) in order to provide the clients with a complete assistance;
- **Knowledge matured within the network**, offered in addition to the expertise of our professionals and thanks to the experience in the provision of transfer pricing services;
- **Knowledge of the sector** thanks to the assistance given to other clients operating in the steel industry.

Belonging to a **worldwide leading network** also allows the firm to have easy and constant access to international best practices and to provide services even outside the Italian territory, based on common standards.

# Our Firm (3/3)

## Transfer Pricing services

PwC TLS is leading provider of transfer pricing services. Our activities include:



A nighttime photograph of a cityscape. On the left is a modern glass skyscraper with many lit windows. On the right is a large, multi-story brick building with a prominent water tower on its roof. The sky is dark, and the city lights are visible in the background.

## — 2. PwC Team —

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# PwC Team

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***Liana is a Director of PwC Italy tax and legal network based in Milan office.***

Liana is a Director of PwC Italy tax and legal network based in Milan office. Liana is a Chartered Accountant and Director of the Transfer Pricing team. Liana has more than 8 years of experience in transfer pricing fields, international taxes, assistance in tax controversy, APA and Patent Box.

For eight years, she has taught at Bocconi University and in different Masters provided by Il Sole 24 Ore.

She has assisted a number of national groups and multinational enterprises in the following activities: implementation and validation of TP policies; assistance in tax controversy and negotiation process concerning MAP procedures for international double taxation issues; advisory activity on corporate restructuring in order to optimize the Group's TP Policies.



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***Luca is a Manager of PwC Italy tax and legal network based in Milan office.***

Luca is a Manager of PwC Italy tax and legal network based in Milan office. Luca is a Chartered Accountant and a Legal Auditor of the Transfer Pricing team. He has more than 7 years of experience in the transfer pricing field, international tax, assistance in tax controversy, APA and Patent Box.

He has assisted a number of national groups and multinational enterprises in the following activities: implementation and validation of TP policies; value chain transformation, economic analysis, assistance in tax controversy and negotiation process concerning MAP procedures for international double taxation issues; advisory activity on corporate restructurings and Permanent Establishment structures.

Luca holds a master degree in Economics and Finance.





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