STUDIO SEMPIO CHIRICHELLI

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS

Over forty years of experience serving companies,
professionals and private clients.
Tailored, concrete and reliable advisory services.

SINCE 1980 | PAVIA · MILANO

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Our Story

> **Studio Sempio Chirichelli, founded in 1980, is a family-run firm that combines decades of experience, professionalism and trust in legal, tax and corporate advisory.**

For over forty years we have been a trusted reference for companies, professionals and private clients. Our team of **Chartered Accountants and Lawyers** brings consolidated expertise across all key areas of business advisory. Every engagement is approached with proven methodologies developed through decades of successful projects.

Our goal is to make the complex simple: from day-to-day accounting and tax returns to corporate advisory and extraordinary transactions such as mergers, acquisitions or business valuations.

Our Philosophy

We believe every client is unique. We do not offer standard solutions, but a **tailored approach** adapted to the specific needs of companies, professionals and private individuals. Our in-depth knowledge of Italian law and EU regulations makes us a reliable partner on every tax, corporate and legal matter.

EXCELLENCE

Always up-to-date expertise to guarantee top-level advisory.

RELIABILITY

Consistent, timely support at every stage of client management.

LISTENING

Ability to understand and turn client needs into concrete solutions.

Our Clients

120+

Clients we currently serve

SMEs, international companies, public bodies and private clients across Milan, Pavia and beyond. A client portfolio built on trust, service quality and lasting professional relationships.

40+	2	10+
YEARS ACTIVE	OFFICES	COUNTRIES SERVED

🏭 SMALL & MEDIUM ENTERPRISES

Industrial, commercial and service SMEs across Milan, Pavia and the surrounding area. We support the entrepreneur at every stage, from day-to-day management to growth and restructuring operations.

🌍 INTERNATIONAL COMPANIES

Italian branches of foreign groups and Italian companies with international operations. We manage cross-border tax complexity with expertise in transfer pricing and EU tax law.

🏛️ PUBLIC ADMINISTRATION

Public bodies, local authorities and institutional organisations. We assist with accounting management, tax compliance and the specific regulatory requirements of the public sector.

🏢 GROUPS & HOLDINGS

Complex corporate structures, family holdings and multi-entity groups. We manage governance, intra-group financial flows and consolidated tax planning.

SECTORS WE SERVE

MANUFACTURING · TRADE · SERVICES · REAL ESTATE · TECHNOLOGY & IT · HEALTHCARE · CONSTRUCTION · LOGISTICS · AGRICULTURE · FASHION & DESIGN · FOOD & BEVERAGE · PUBLIC ADMINISTRATION

> *Our commitment to every client has been the same for over forty years: listen, understand, act. We do not offer standard solutions because standard problems do not exist.*
>
> STUDIO SEMPIO CHIRICHELLI — SINCE 1980

01

Accounting & Tax Advisory

Tax expertise at the service of each client

Accounting & Financial Statements

We manage full and simplified bookkeeping for partnerships, corporations, sole traders and professionals, ensuring regulatory compliance and ongoing strategic support.

- Preparation and analysis of annual accounts, balance sheets and financial statements
- Corporate and personal income tax returns
- Accounting strategy and planning to optimise company structure
- Statutory compliance filings (Companies Register, INPS, INAIL)
- Budget, financial planning and cash flow preparation

Tax Advisory

Addressing complex tax issues requires mastery of sector regulations, interpretive circulars and both national and EU case law. We guarantee rigorous opinions and concrete solutions.

- Tax planning and optimisation for individuals and entities
- VAT advice: domestic, intra-EU and extra-EU
- Tax incentives, credits and regulatory opportunities
- Management of relations with the Revenue Agency and tax offices
- Assistance and representation during tax audits and inspections
- Tax litigation and settlement procedures (assessment, mediation, conciliation)
- Inheritance, gift, registration and local taxes (IMU, TASI)

PROACTIVE PLANNING

We support clients in preventive tax planning, reducing risks and maximising the opportunities offered by the tax system.

Continuous professional development and timely responses, supported by internally developed tools and databases.

02

Corporate & Contract Law

From incorporation to business growth

Corporate Law

We provide full assistance for the incorporation, management and restructuring of partnerships and corporations. Our integrated expertise allows us to address every aspect — tax, legal and managerial — through a single trusted point of contact.

- Company incorporation: partnerships and corporations; choice of optimal legal structure
- Articles of association, shareholders' agreements and partnership deeds
- Advice to shareholders and partners on actions to be taken
- Mergers, demergers, acquisitions, contributions and business leases
- Corporate restructuring, generational transitions and business continuity
- Transfer and acquisition of businesses, shares and participations
- Preparation and management of joint ventures
- Voluntary liquidation procedures

Commercial Contracts & Debt Recovery

We assist companies of all sizes in drafting and managing commercial contracts, with a focus on dispute prevention and the protection of our clients' interests.

- Construction, agency, mandate and commercial representation contracts
- Distribution, supply, transport and shipping agreements
- Business lease and transfer agreements; financing contracts
- Civil and commercial mediation (out-of-court)
- Judicial and extrajudicial debt recovery for companies and individuals
- Civil liability claims and compensation actions

Integrated expertise of Chartered Accountants and Lawyers to support every phase of corporate life.

03

International Tax & Audit

Cross-border business with full tax and legal certainty

Concrete solutions for businesses operating beyond national borders, in even the most complex situations.

Internationalisation

We support businesses operating across borders by identifying opportunities to optimise results: structuring the foreign presence, managing cross-border tax flows and selecting supply markets.

- Foreign company incorporation and international holding structures
- International contracts and selection of foreign partners
- Cross-border taxation: permanent establishment, CFC rules, inbound/outbound employees
- International tax planning
- Employment taxation involving foreign jurisdictions
- Intra-EU VAT, extra-EU VAT, customs duties and excise

Audit & Statutory Review

We apply direction, supervision and review procedures in line with applicable professional standards, ensuring reliability and independence in every engagement.

- Statutory and fiscal audit of companies, entities and sole traders
- Board of statutory auditors: oversight, transparency and corporate governance
- Internal control system assessment and design
- Organisational diagnostics and accounting compliance review
- Feasibility studies for new ventures and investment appraisals

04

Corporate Finance

Value, strategy and financial structure

Valuations & Financial Advisory

Business Valuation

We provide business valuation services for mergers, acquisitions, disposals or restructuring transactions, applying rigorous methodology and in-depth sector knowledge.

- Valuation of businesses, business units and participations for acquisition/disposal, contribution, corporate reorganisation; IAS compliance
- Accounting and tax due diligence in M&A transactions and asset deals
- Financial structure optimisation
- Financial restructuring and corporate reorganisation
- Financial due diligence
- Legal team coordination for contract drafting and tax team coordination for deal structuring and tax optimisation

INTEGRATED APPROACH

Every extraordinary finance transaction is managed with full coordination between the Studio's tax, legal and financial expertise and its professional network.

We support entrepreneurs and management in complex transactions, coordinating financial, legal and tax aspects end-to-end.

05

Insolvency & Restructuring Law

Strategic management of financial distress and corporate turnaround

We support entrepreneurs and management at every stage of the crisis, from early warning through to formal insolvency proceedings.

Insolvency Law & Formal Proceedings

We provide specialist assistance in analysing the company's financial position and managing every phase of financial distress, with the primary aim of business recovery and continuity.

- Assessment of the company's financial position and analysis of the state of crisis
- Strategic management of the crisis with a view to corporate turnaround; preparation of debt restructuring plans and certified recovery plans (ex art. 67 Italian Insolvency Law)
- Restructuring agreements (ex art. 182 bis) and tax settlements (ex art. 182 ter Italian Insolvency Law)
- Negotiation of agreements with creditors (banks, suppliers, employees, etc.), financing plans and related guarantees; litigation management
- Assistance in composition with creditors (concordato preventivo) and bankruptcy composition proceedings (ex art. 160 Italian Insolvency Law)
- Assistance in voluntary liquidation procedures
- Assistance in judicial liquidation proceedings

INTEGRATED APPROACH TO CRISIS MANAGEMENT

Managing financial distress requires integrated legal, tax and financial expertise. Our team coordinates all necessary specialists to ensure the most effective path to recovery or the orderly management of formal proceedings.

Professional Network & Partnerships

> **To ensure a truly comprehensive service for our clients, we rely on a carefully selected network of specialist professionals and firms with whom we collaborate on a structured, ongoing basis.**

Studio Sempio Chirichelli acts as the coordination point of a multidisciplinary professional ecosystem. Every collaboration is carefully chosen on the basis of quality, reliability and professional ethics, ensuring the client has a single contact who orchestrates the best available expertise.

🌍 INTERNATIONAL PROFESSIONALS

Network of tax and legal correspondents across Europe, the US and Asia to assist clients in cross-border transactions, foreign entity incorporation and transfer pricing.

🏦 FINANCIAL INTERMEDIARIES

Relationships with banks, merchant banks and specialist intermediaries for venture capital, structured finance, subsidised lending and microcredit operations.

🏗️ TECHNICAL EXPERTS

Engineers, architects, appraisers and expert witnesses for property valuations, industrial assessments and assistance in disputes requiring specialist technical expertise.

👥 PAYROLL & HR ADMINISTRATION

Through specialist collaborators we provide payroll processing, employment relationship management, labour cost analysis and compensation policy support.

Our method of working in network

For every client and every engagement we select the best combination of internal expertise and external specialisations. The lead Partner coordinates the multidisciplinary team, ensuring strategic coherence, confidentiality and a single point of contact — enabling us to tackle sophisticated domestic and international projects with the same quality and care we dedicate to every single client.

Get in Touch

We are available for personalised advice. Every client is unique: tell us about your situation and we will find the right solution together.

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Request a consultation
Book an appointment — we reply within 24 hours

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