



Consulting for  
Global Mobility

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# A&P

## Studio Arletti & Partners

Global Mobility  
& Tax Law Firm

### INFORMATION AND CONTACTS

**COMPANY NAME:**  
STUDIO ARLETTI & PARTNERS

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A&P



# Welcome to Studio Arletti & Partners

# STUD



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# IO A&P

# Introduction

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**Studio  
Arletti & Partners**

## **Who We Are**

We are experts in Italian jurisdiction and European law, supporting companies and individuals in fulfilling global mobility and tax requirements since 1998.

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# Alessandro Arletti

## Founder & Senior Tax Advisor

Chartered tax accountant, auditor and founder of Studio Arletti & Partner since 1998, Alessandro Arletti is specialised in Italian and foreign jurisdictions on global mobility of workers, concerning aspects of labor law, social security, immigration, taxation and Risk Assessment.

He collaborates with some of the best Italian and international industry associations, such as the UK and the German Chambers of Commerce, the Chamber of Commerce in Modena, Federmacchine, ART-ER and Fondazione Marco Biagi Modena.

### PROFESSIONAL CONSULTING FOR COMPANIES AND INDIVIDUALS

Studio A&P supports companies and individuals in their business in Italy and around the world, through tailor-made assistance on global mobility and tax compliance in Italy and abroad.

# Our Services

Studio Arletti & Partners is specialised in global mobility of workers and tax consulting.

Our areas of expertise include immigration in Italy and abroad, short- and long-term international assignments, as well as Italian taxation and all the requirements related to the performance of work activities abroad.

Our multilingual experts are able to provide professional support to both companies and individuals.

## Some data

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Founded in:

**1998**

Team:

**+40**

Clients as per 2023:

**+1700**

Certified Quality ISO9001

Chartered Tax Accountants

Immigration and Global Mobility Experts

**25 years of  
experience**

**+1700 clients  
chose A&P in  
2023**





## 4 main areas of expertise

# 01

### **IMMIGRATION IN ITALY AND ABROAD**

Our Immigration Specialists are able to support companies and workers in all entry and stay requirements in Italy and in foreign destination countries.

# 02

### **ASSIGNMENTS OF EMPLOYEES ABROAD**

A&P is able to guide you in the management of short- and long-term requirements, in compliance with international regulations and the legislation of destination countries.

# 03

### **TAXATION FOR COMPANIES AND INDIVIDUALS**

At A&P, you will find a division specialised in Italian and international tax services for companies and individuals. Our experts are all chartered tax accountants, certified by the Italian Government.

# 04

### **SECURITY AND RISK ASSESSMENT**

A&P supports companies in managing all immigration, tax and posting requirements, minimising risks for workers during international assignments and criminal liability for companies' top management.

# 01

## Immigration in Italy and worldwide

A&P provides comprehensive support in the immigration of EU and non-EU citizens. Our Immigration Specialists are able to handle all the requirements for entry and stay in Italy.

We therefore deal with a wide range of work and non-work visas, permits of stay, acquisition of Italian citizenship, up to the entire process of relocation to settle, temporarily or in the long term, in Italy.

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*There are many factors to consider when it comes to immigration:  
What visa do I need? What should I do if I decide to move abroad?  
How can I access healthcare or education?*

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Thanks to a network of domestic and international partners, we are able to provide support for inbound and outbound immigration cases.

In addition, our Specialists are able to offer a complete support in the process of documents legalization and apostille, to make documents valid worldwide.





# A&P Immigration Services

**a.**

## **Relocation**

A&P offers customized assistance to workers who must relocate to Italy for work reasons, or to foreigners who wish to relocate from abroad to Italy. The support is extended also to companies who wish to support their employees assigned abroad.

**b.**

## **Inbound Immigration (to Italy)**

A&P offers complete assistance with immigration to Italy. We offer assistance to EU and non-EU citizens who move to Italy for different reasons.

**c.**

## **Outbound Immigration (worldwide)**

Thanks to our network of international partners, A&P can provide immigration assistance worldwide.

**d.**

## **Legalization and apostille**

Legalizing a document means making it valid for use abroad. Based on the specific case, A&P can manage documents legalization and apostille processes.

# 02

## Posting of workers to Italy and abroad

Studio A&P includes a team of consultants specialized in the management of posting of workers, specifically short-term postings (below 12 months).

Our experts can fully support companies in the management of assignment of employees to all EU, EEA countries and Switzerland, in accordance with the EU Directives and national transpositions.

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*Based on the duration of the planned activity abroad, a company might need to plan a long-term assignment or, if shorter, send employees abroad via the so-called “posting of workers”*

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With the support of our Immigration Specialists and international partners, A&P can also fully manage the posting of non-EU workers to Italy and Europe.

A&P is also a member of the Posted Workers Alliance, the first European network of experts on the posting of workers to the European Union.



# A&P Services for short-term postings

**a.**

## **Posting of workers to Italy**

Studio A&P can manage the whole short-term mobility process to Italy, ensuring utmost compliance with the international and Italian law, both in the case of EU and non-EU citizens.

**b.**

## **Posting of workers to Europe**

Studio A&P manages short-term mobility of workers also to all EU, EEA countries and Switzerland, in accordance with the EU Directives and national transpositions.

**c.**

## **Labor Law and mandatory requirements**

Our Posting Specialists ensure the fulfillment of all requirements for a posting in full compliance, such as respect of minimum wage, appointment of a contact person in the hosting country, posting declarations and mandatory storage of the necessary documents.

# 03

## Tax Services for Companies and Individuals

Chartered Tax Accountants at Studio A&P are able to support both companies and individuals in their tax fulfilments. We are able to provide highly specialised assistance for the management of the obligations provided by Italian and international tax systems.

Our specialists know how to make the most out of Italian and international regulations, in order to obtain significant tax advantages, such as favourable tax regimes for employees or the application of treaties against double taxation.

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*At A&P, you will find a division specialised in Italian and international tax services for companies and individuals. Our experts are all chartered tax accountants, certified by the Italian Government.*

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Moreover, our Chartered Tax Accountants specialise in the management of long-term assignments of personnel abroad.

By cooperating with our Immigration and Posting Specialists, we are able to provide complete assistance for both short- and long-term assignments, in Italy and abroad.



# A&P Tax Services

**a.**

## **Tax Services for individuals**

- Italian and foreign tax return;
- Management of freelance activity;
- Tax residency;
- Tax requirements for the management of property;
- Tax benefits on property;
- Taxation for expats;
- Inpatriate tax regime.

**b.**

## **Tax Services for companies**

- Set-up and management of LLCs;
- Tax return for employees;
- Permanent Establishment;
- VAT refund;
- Transfer pricing;
- Tax and Labour Law;
- Innovative start-up companies;
- Non-commercial entities.

# 04

## Atlasposting for a complete management of international assignments

Atlasposting is the new software developed by Studio A&P for a comprehensive management of employee assignments abroad: it allows companies to manage and monitor all immigration, tax and overseas assignment requirements, minimizing risks for expatriate workers and criminal liabilities for companies' top management.

When posting workers abroad on business missions or for the provision of services, even for short stays, European legislation has repeatedly stated that it is imperative to ensure the workers' safety. The following are cited in this regard:

- The European directive 89/391 CE;
- The European directive 96/71 CE.

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*Thanks to Atlasposting, companies will be able to manage the entire relocation process in a single online portal, including the fulfillments of immigration, posting, security and taxation.*

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The software is designed to provide support in the most efficient manner, in such a way as to be a benefit for the company in terms of savings and time.

As a result, A&P software can represent a valuable support for long or short term business travel.



# Atlasposting software functions

**a.**

## **Immigration management**

Atlasposting's immigration section allows you to manage the travel of employees abroad by following all entry and stay fulfillments in the destination country.

**b.**

## **Risk monitoring**

Atlasposting has a risk division to assess geopolitical and health risks and limits on personal freedom in the country of destination. Through live consultation of risk maps, geopolitical reports and an automated alert system, companies will always be updated on the travel status of their workers.

**c.**

## **Fulfilments for companies and individuals**

With Atlasposting, it is possible to check all the fulfillments related to the posting – for company and workers, ensuring that you are compliant with national and international regulations, both from a tax and from a labor law perspective.

**d.**

## **AI for an optimized management**

Awarded by the European Labor Authority, the integration of Artificial Intelligence makes it possible to optimize the management of travel. The result is a documented assessment of high legal value that aims to minimize risks for traveling employees and safeguard the companies' criminal liability.



# Studio Arletti & Partners

**Consulting for  
Global Mobility**

**Assignment of  
employees abroad**

**Immigration**

**Tax Services for  
Corporates & Individuals**



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