

# Davide Nespolino

## COUNSEL

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○ Tax

Davide Nespolino specialises in transfer pricing (TP), with the related documentation, and in risk analysis, providing assistance also during tax audit carried out by tax authorities. He also advises about domestic and international tax planning for Italian and multinational groups, including banks, insurance companies and other financial entities and he has been involved in several M&A and business restructuring transactions, including tax due diligence.

He graduated in Law at the Seconda Università degli Studi di Napoli (1998) and attended an MBA at the STOA' – Istituto di Studi per la Direzione e Gestione di Impresa of Naples (2002), which provided training him also in the economic field. During his long experience at the Italian Revenue Agency, Davide Nespolino specialised in different areas of tax law, gaining considerable experience in the tax assessment and international taxation. At the International Ruling Office (now Advanced Pricing Arrangement), he focused on transfer pricing issues in transactions between related parties and on Advanced Pricing Agreements (APA) with tax authorities. Lecturer in the first transfer pricing courses for tax officers and auditors, he is involved as a teacher in master classes of leading educational institutions and as a speaker at conferences and seminars on international taxation since 2006, both in Italy and abroad.

### *Professional Experience*

#### **COUNSEL | FROM 2020**

Legance – Avvocati Associati, Milan, Italy

#### **MANAGING ASSOCIATE | 2018 – 2020**

Legance – Avvocati Associati, Milan, Italy

#### **SENIOR ASSOCIATE | 2012 – 2018**

Legance – Avvocati Associati, Milan, Italy

#### **OFFICER | 2006 – 2012**

Italian Revenue Agency – Central Assessment Direction – Advanced Pricing Arrangement (formerly International Tax Ruling Office), Milan, Italy

#### **TAX AUDITOR | 2003 – 2006**

Italian Revenue Agency, Milan, Italy

## *Education*

**2002**

MBA, STOÀ – Istituto di Studi per la Direzione e Gestione di Impresa, Naples, Italy

**2002**

Admitted to the Bar. Member of the Milan Bar, Italy

**1998**

Law Degree, Seconda Università degli Studi di Napoli, Naples, Italy