



### Federico Pacelli

**Partner**

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Federico Pacelli is a Partner in the Tax department and is responsible for the Italian transfer pricing practice. With reference to this specific area of activity, Federico has gained a consolidated experience, assisting Italian and foreign multinationals operating in different sectors (for example, luxury, pharmaceutical, food & beverage, chemical and industrial) in defining their transfer pricing policy and in the management of the related risk of double taxation, both in a preventive way (unilateral and multilateral APA) and subsequent to the related occurrence (MAP and litigation).

Federico has a consolidated experience in the field of tax law, in particular provides advice to multinational companies for direct and indirect taxation, also in the context of corporate reorganization and acquisition operations, with reference to both domestic and transnational issues (for eg disputes concerning tax residence, permanent establishment, application of Community Directives and double taxation agreements).

Furthermore, Federico is responsible for the preparation of tax control framework systems, also for the purpose of joining the cooperative compliance program envisaged by Italian law, as well as for the preparation and presentation of requests for interpolation with reference to problems of a different nature.

- Tax
  - Financial Services
- Italian English

## LANGUAGES SPOKEN

- Italian
- English

## Professional Qualifications

- Admitted to the Chartered Accountants Association of Milan

## Prior Experience

Before joining DLA Piper, Federico worked with leading Italian law firms.

## Education

- Degree in Economic and Commerce, "La Sapienza", University of Rome
- Master of Advanced Studies in International Tax Law (Adv. LL.M.), International Tax Center, Università di Leiden – Leiden (Paesi Bassi)

## Scientific Activity

- 2006-2010, Specialization course in Tax Law Università Commerciale Luigi Bocconi (Milan)
- 2013 to date, Specialization course in transfer pricing II Sole 24 ore (Rome and Milan)
- 2012 to date, Advanced LL.M. Program in International Taxation Leiden University (Paes Bassi)

## INSIGHTS

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## Publications

- Pacelli F., "Il valore normale nella determinazione dei prezzi di trasferimento intercompany", in *Valore in dogana e transfer pricing*, edited by Mayr S. and Santacroce B., Wolters Kluwer, 2015
- Pacelli F. - Ubaldini R., "Le operazioni straordinarie in ambito extra UE", in *Il regime fiscale delle operazioni straordinarie*, edited by Della Valle E., Ficari V., and Marini G., 2009
- Pacelli F., "Italian Tax Authorities Clarify Tax Regime Applicable to 'Badwill Provision'", in *Tax Notes International*, 2007
- Pacelli F. - Ubaldini R., "Italian Tax Authorities Address VAT on Head Office-PE Transactions" in *Tax Notes International*, 2006
- Pacelli F., "The application of Italian CFC rules to Maltese subsidiaries", in *Tax Notes International*, 2006

## Events

### Previous

#### **Session one: Transfer Pricing Controversy in Europe: Insights and Solutions from the Front Lines**

21 April 2021  
International Tax and Transfer Pricing Webinar Series  
Webinar

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