

CONFIDENTIAL

INTRODUCING TO OUR ACTIVITIES

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Our office

Pulga & Associati – Studio di Consulenza fiscale e societaria is a professional society set up in August 2000 among professional certified tax advisors.

The two partners' counselling services span a broad spectrum of business, from fiscal advice, international tax regulation to internal auditing, as well as compulsory and voluntary external auditing.

The office main aim is to provide to Clients a fully integrated fiscal service, and to continue in an active advisory role during all the company's phases; this is made possible by professionals with specific competencies in the various areas, so that the client doesn't have to change continually interlocutor.

The office deals with the ISO 9002 certification in order to assure a service which could punctually fulfil the requirements of the ISO regulations.

The office has its own web site, www.pulga-associati.it, which shortly will become an interactive instrument for the Clients.

Practice Areas

Pulga & Associati – Studio di Consulenza fiscale e societaria is skilled in a broad span of disciplines. The leading practice areas are:

- Formation and reorganization of companies,
- Italian and International fiscal advice,
- Administrative and legal labour advice,
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- Internal auditing and interface with auditing companies,
- Corporate finance.

The office run directly a structure able to assure the elaboration of accounting records, pay-packets and respective periodical executions.

Territorial context

The office is located in Viareggio (Lucca) and assists Clients that reside in the area between Massa and Livorno as well as companies set abroad through an integrated worldwide partnerships.

International taxation & auditing

Marco Pulga is also the promoting partner of an office that prevalently deals with international taxation systems. This office in part and parcel of an international circuit of economic practices and it is also correspondent of **Grant Thornton Tax and Legal Network**.

The network has offices all over the world and it is able to provide global assistance on tax law.

Marco Pulga has gained an important experience in assisting Italian enterprises doing business outside Italy, especially in Eastern Europe.

He is qualified in giving assistance for naval leasing and corporate finance.

He also is a correspondent of the **Grant Thornton S.p.A.**, one of the most qualified Italian and international auditing companies, able to give the best assistance in external auditing and account management.

Structure

The main feature of our office is flexibility: the office main aim is to give a personalized service, even though organized in accordance with qualitative standards.

In addition to the internal staff, the office has the assistance of a low office qualified in labour law, civil law, commercial and bankruptcy law. All this to assure to the Client a global, high qualified service.

The two partners underline the meaning of the term "office" to stress the importance of a direct and confidential relationship with the client. They believe that a competent structure should be the mean to assure quality to the service, but shouldn't substitute the professionals.

Methods of fulfilment of A commitment

Every commitment is managed and co-ordinated by a person in charge; the person responsible is always one of the partners.

As a rule we fix in writing through an estimated cost, the context, the matter, the working life and the salary of the commitment.

The advisory positions (generally renewable every calendar year) present always a warranty clause for the Client: such clause provides, in case of the non renewable commitment, the right assistance charged to the office, which is necessary for a proper settlement of accounts: the closing of accounts will be dated at the moment of the interruption of the relation.

The Client has the guarantee to receive the needed assistance for the tax-return, VAT and IRAP, if requested by the substitutive professional.

Attu@lità

Every Client is going to receive via fax or e-mail our periodical review concerning matters of taxation system. The text is an easy reading document, that doesn't replace the personal and professional consultancy: the review has the purpose to introduce to the Client some opportunities and questions, which afterwards will be studied in detail and personally with the professional. Our review named **Attu@lità**, comes out at least once a month.

How to contact us

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