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Consulting for Global Mobility

Global Mobility and Tax Law Firm

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Welcome to Studio Arletti & Partners

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About us

Experts in Italian and European law, we have supported companies and individuals with their international mobility and tax obligations since 1998



What we do

Studio Arletti & Partners specialises in international workforce mobility and tax consultancy.



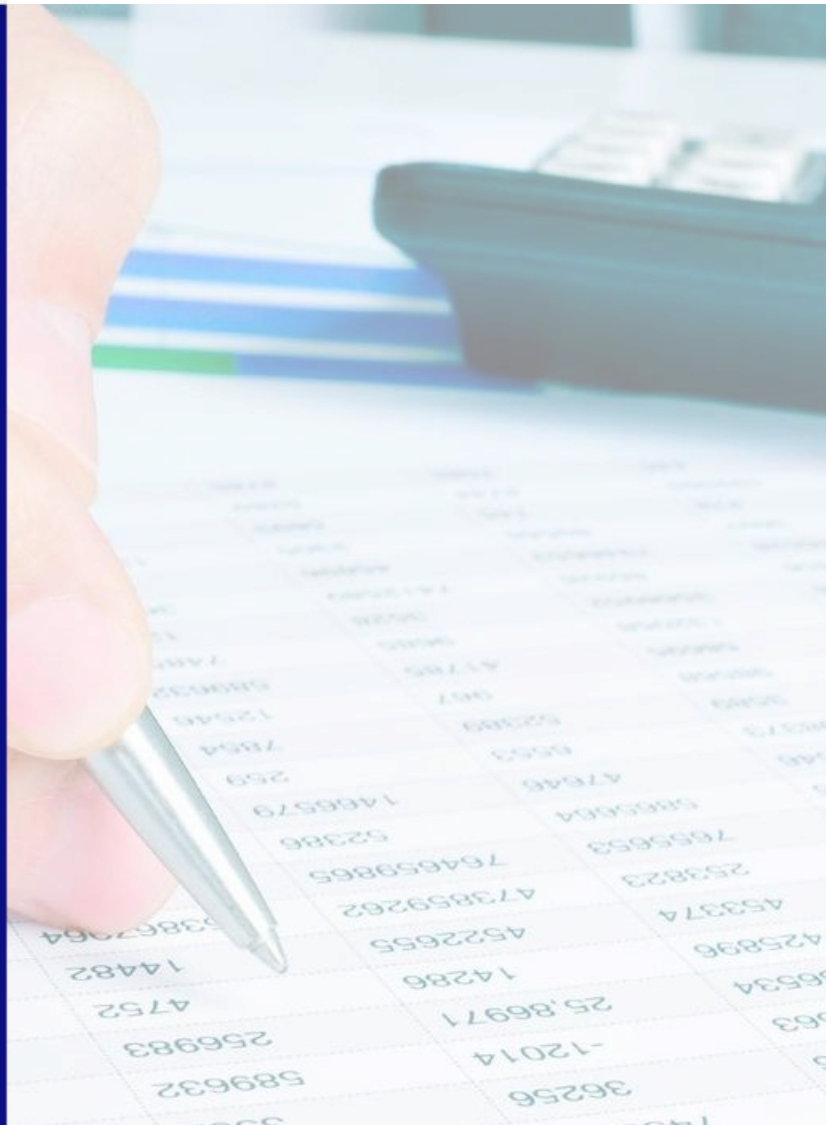
28 years of experience



50+ team members



1,858 clients in 2025



Five key areas of support

Our expertise ranges from immigration in Italy and abroad and short- and long-term international assignments to Italian taxation and all obligations arising from activities carried out overseas. Our multilingual experts provide professional support to both companies and individuals.



International mobility

Discover International Mobility with Studio A&P. We make international assignments straightforward, enabling your employees to work successfully anywhere.



Immigration and relocation services

Our Immigration Specialists support companies and workers with all entry and residence requirements in Italy and in destination countries worldwide.



Tax assistance for individuals in Italy

A&P's experts provide individuals with tax and legal support, ensuring regulatory compliance, reducing liabilities and protecting personal interests through tailored advice and dependable assistance.



Tax assistance for businesses in Italy

Integrated tax and legal services for businesses, designed to ensure compliance, manage risk and promote growth through strategic advice tailored to your business objectives.



Security and Risk Assessment

A&P supports companies in managing all immigration, tax and overseas posting obligations, minimising risks for travelling employees and criminal liability for company executives.

Employee assignments in Italy and abroad

A&P has an in-house division specialising in employee postings: short-term periods of assignment abroad (under 12 months).

Our experts provide comprehensive support in managing workforce mobility throughout the EU, EEA and Switzerland, in compliance with EU Directives and national implementing legislation.

Depending on the duration of the activity abroad, it may be necessary to plan a long-term assignment or, for shorter periods, send employees under a 'posting of workers' arrangement.

With the support of our Immigration Specialists and international partners, A&P also manages the mobility of non-EU workers entering Italy and Europe. A&P is also a member of the Posted Workers Alliance, Europe's first network of specialists in the posting of workers within the EU.



A&P short-term mobility services

01

Posting workers in Italy

Studio A&P manages the entire short-term mobility process in Italy, ensuring full compliance with international and Italian law for both EU and non-EU nationals.

02

Posting workers in Europe

A&P manages short-term workforce mobility throughout the EU, EEA and Switzerland, in compliance with European directives and national implementing legislation.

03

Employment law and mandatory requirements

Our Posting Specialists ensure compliance with every requirement for a fully compliant posting, including minimum pay, appointment of a contact person in the host country, posting declarations and mandatory retention of all required documentation.

Immigration to Italy and worldwide

A&P provides comprehensive immigration support for EU and non-EU nationals. Our Immigration Specialists manage all entry and residence requirements in Italy.

We handle a wide range of work and non-work visas, residence permits and Italian citizenship applications, as well as the entire relocation process for settling in Italy temporarily or long term.

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

Thanks to a network of national and international partners, we provide support for inbound and outbound immigration cases. Our specialists also offer comprehensive document legalisation and apostille services, making Italian and foreign documents legally valid worldwide.



A&P immigration services

01

Relocation

A&P provides tailored assistance to workers moving to Italy for employment, as well as foreign nationals wishing to live in Italy. Support also extends to relocation solutions for people on international assignments.

02

Inbound immigration (Italy)

A&P provides comprehensive assistance with immigration to Italy, supporting EU and non-EU nationals arriving in Italy for a variety of reasons.

03

Outbound immigration (abroad)

Through a network of international partners, Studio A&P's immigration services also extend overseas.

04

Legalisation and Apostilles

Legalising a document ensures its legal validity for use abroad. Depending on the circumstances, A&P can manage document legalisation and apostille procedures.

Tax assistance for individuals in Italy

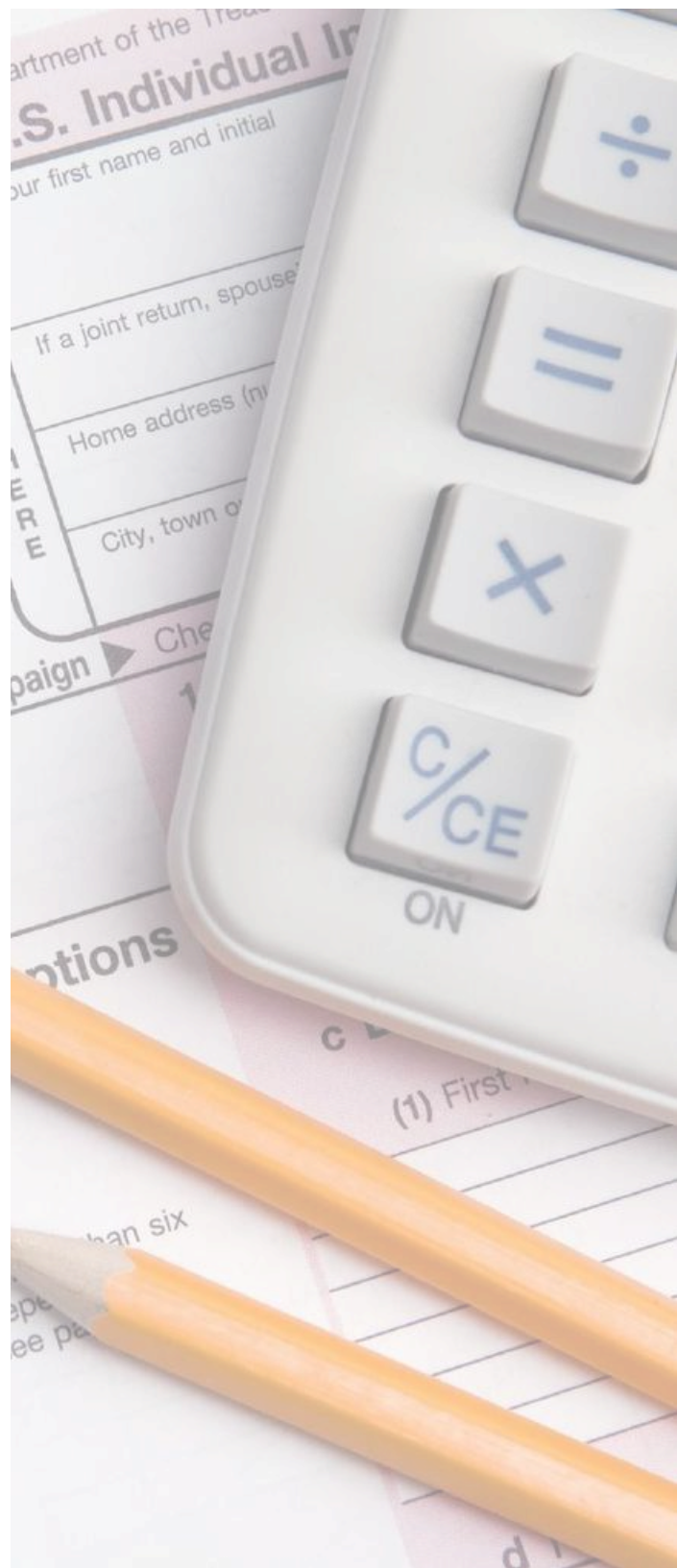
Moving to Italy, working abroad or holding income and investments in several countries can create complex tax obligations, often across multiple jurisdictions.

A&P assists Italian and foreign individuals in assessing their tax position, from advance planning through to managing tax return obligations in Italy and abroad.

Has tax residence been identified correctly? Is a favourable tax regime available? Which foreign income and investments must be declared in Italy?

Our professionals support clients in analysing tax residence, assessing applicable tax regimes and correctly declaring income, property, bank accounts, financial investments, pension plans and other assets held abroad.

Through a network of international partners, A&P also coordinates tax obligations in other countries, providing integrated assistance in cases involving dual residence, double taxation, international transfers and income arising in multiple jurisdictions.



Tax services for individuals

01

Tax planning

Advance analysis of an individual's tax position when moving to or from Italy, working abroad, holding dual residence, receiving foreign income or owning assets in several countries. Assessment of tax obligations and possible strategies to prevent double taxation.

02

Favourable tax regimes

Assessment of eligibility for favourable tax regimes available to individuals transferring their tax residence to Italy, including inbound workers, foreign pensioners, researchers and lecturers, and those with international income or assets. Assistance with documentation and required compliance.

03

Tax returns in Italy and abroad

Preparation and filing of Italian tax returns for resident and non-resident individuals, including declarations of foreign income, property, bank accounts, financial investments, pension plans and crypto-assets. Coordination with overseas advisers to manage international reporting obligations correctly.

04

Investing in Italian property

Support services for individuals and companies investing in Italian property. Assistance with purchases through technical and legal due diligence on the property and the parties involved, with particular attention to tax relief. Support in assessing incentives for maintenance and renovation works. Assistance with the annual management of Italian properties, including rentals, contracts and all related tax and reporting requirements.

05

International pensions

Assistance for people who have worked and paid social-security contributions in several countries. Analysis of contribution records and pension eligibility across the relevant states, including through international aggregation arrangements. Support in determining entitlement and commencement dates, submitting claims and managing the necessary formalities in the countries concerned.

Tax assistance for businesses in Italy

International mobility is not only about people. The presence of employees, directors or other key personnel in Italy or abroad may also have tax and corporate implications for the business.

A&P supports international businesses in assessing the obligations connected with operating in Italy, from the initial analysis through to the possible establishment of an entity and its subsequent accounting and tax management.

Could a construction site or personnel in Italy create a permanent establishment? Could transferring directors or decision-makers affect the company's tax residence? Is an Italian branch or company required?

When a business operates abroad, many issues must be considered. A&P assists companies in assessing permanent-establishment and tax-residence risks in Italy and in preparing documentation supporting the absence of those circumstances, where appropriate.

Where an Italian legal entity is required, A&P guides the business in selecting and setting up the most suitable solution, from establishing a branch or subsidiary (newco) to the ongoing management of corporate, accounting and tax obligations.

The firm also specialises in VAT. Even without a permanent establishment in Italy, it supports foreign companies with advice and management of the relevant obligations, from direct VAT registration or appointment of a fiscal representative to advice on transactions with particular VAT implications, refund procedures and tax assistance.



Tax services for businesses

01

Permanent-establishment presence and corporate tax-residence analysis

Analysis of permanent-establishment risk in Italy and the tax-residence risk of the foreign company. Assistance in preparing supporting documents and files demonstrating that these circumstances do not apply.

02

Establishing branches, offices and companies in Italy

Establishment and registration of branches/permanent establishments, foreign-owned newcos and local units. Assistance in selecting the most suitable structure for the business's presence in Italy.

03

Periodic accounting and tax compliance and tax assistance

Annual accounting and tax management for branches and Italian companies, including mandatory tax and corporate compliance and ongoing business support. Tax assistance for foreign and Italian companies in connection with activities and transactions carried out in Italy.

04

VAT advice

Advice on the obligation or need for VAT registration (directly or through a fiscal representative) and on domestic and cross-border transactions with particular VAT implications. Assessment of eligibility and assistance with VAT refund procedures.

05

Starting a business in Italy: advice for self-employed professionals and freelancers

Assistance for Italian and foreign professionals and freelancers who work or intend to become self-employed in Italy. Assessment of the correct tax and social-security classification, VAT registration and selection of the applicable tax regime (standard or favourable). Management of the related accounting, tax and reporting obligations.

06

Payroll

Management of contractual, payroll and reporting matters related to the permanent or temporary employment of staff abroad.

Atlasposting for complete business-travel management

Atlasposting is Studio A&P's new software for comprehensive management of employees' overseas business travel. It enables companies to manage and monitor every immigration, tax and overseas-posting requirement, minimising risks for travelling workers and criminal liability for company executives.

When staff are sent abroad, Italian legislation, administrative practice and case law repeatedly refer to the obligations employers must meet for both short- and long-term assignments in order to safeguard their employees.

Atlasposting enables companies to manage the entire business-travel process through a single online portal, covering immigration, posting, security and tax requirements.

The software is designed to provide support as efficiently as possible, delivering savings in both time and cost. The firm can therefore offer valuable assistance for short- or long-term assignments and for business missions.



Atlasposting software features

01

Manage all immigration requirements

Atlasposting's Immigration section manages employees' overseas travel in line with all entry and residence requirements in the destination country.

02

Monitor overseas travel risks

Atlasposting includes a Risk Assessment function for evaluating geopolitical and health risks and restrictions on personal freedom in the destination country. Live risk maps, geopolitical reports and an automated alert system keep companies up to date on their employees' travel status.

03

Requirements for companies and workers

Atlasposting makes it possible to monitor every posting requirement - for both the company and its workers - ensuring compliance with national and international rules on taxation and employment law.

04

AI for optimised management

Recognised by the European Labour Authority, the integration of Artificial Intelligence optimises business-travel management. The result is a document with high legal value, designed to minimise risks for travelling employees and protect companies from criminal liability.

Atlasposting service packages

01

Company user management

This package lets the company create a specified number of portal users. The service includes:

- a specified number of users
- Atlasposting storage space
- server maintenance costs
- Atlasposting maintenance costs

02

Overseas worksite management and legal analysis

This package provides storage space for uploading information about overseas worksites and business missions in EU and non-EU countries, including details of employees, clients and suppliers. Atlasposting then provides a legal analysis based on the information entered when the worksite or mission is created, covering: risk assessment, immigration, social security, employment law, H&S, and personal and corporate taxation.

03

Complete Global Mobility management

In addition to the services provided in the previous packages, this package allows the tasks arising from the legal analyses of worksites to be entrusted to Studio A&P. Work may be assigned in whole or in part, according to the company's specific requirements.

Atlasposting checks

Jurisdiction	Checks
Employment law	Validity of employee and company posting documents; tasks for EU, EEA and Swiss countries; salary comparison with the host country; worksite timesheet; notional worksite payslip
Personal taxation	Monitoring employees' periods abroad to determine the related tax liability
Corporate taxation	Monitoring worksites for permanent-establishment risk arising from construction or services; application of withholding taxes to invoiced services; refunds of VAT paid abroad - available from 2027
Immigration	Immigration checks for EU and non-EU nationals in the Schengen Area; visa applicability for non-EU worksites; Vander Elst visa applicability for EU worksites
H&S	Fitness-for-work medical certificate validity; tasks for EU, EEA and Swiss worksites
Social Security	Applicability of the A1 form for EU, EEA, Swiss and UK worksites; applicability of Certificates of Coverage for non-EU worksites; registration with the foreign country's social-security system; healthcare - available from 2027
Risk Assessment	Pre-assessment of the specific mission location; comparison of government risk maps; geolocated analysis of Foreign Ministry reports; identification of the nature of the risk; checks on mandatory and recommended vaccinations; assessment of personal freedom and the quality and accessibility of healthcare; natural-disaster and heat-stress checks; source weighting and overall risk-level classification.

Atlasposting subscription options

01

Monthly or annual subscription for user management

The subscription allows a company to create a specified number of users who can actively use the portal (both HR staff and employees). Depending on the package selected, storage space is also provided for information and documents concerning the company's workforce and client portfolio. Charges may be billed monthly or annually, with a reduced annual rate.

02

Usage charge for uploading worksites

Uploading worksites to the portal is charged on a pay-per-use basis. Depending on which checks are required, the company may choose to:

- activate portal checks for individual sections
- activate portal checks for all sections/jurisdictions at a reduced rate

Atlasposting price list

Prices exclude VAT (22%), where applicable, and the 4% professional pension contribution for chartered accountants.

Focus Management	Storage Space	Monthly cost per user	Annual cost per user
1 to 20 users	10GB	EUR12	EUR10
21 to 50 users	50GB	EUR10	EUR8
50+ users	100GB	EUR8	EUR7

Worksite Checks	Cost per worksite
Check for one jurisdiction*	EUR19.90
Check for all jurisdictions*	EUR49.90

*The jurisdiction sections are shown in the table on page 17

03

Complete Global Mobility management

The package price includes the cost of the packages shown above and the cost of managing the work entrusted to Studio A&P, in accordance with the relevant team's price lists.



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