



Partners

Giancarlo Attolini
dottore commercialista - revisore legale
Giuseppe Balia
dottore commercialista - revisore legale
Roberto Spaggiari
ragioniere commercialista - revisore legale
Umberto Zuliani
avvocato
ragioniere commercialista - revisore legale

Collaboratori

Ilaria Bagnaresi
dottore commercialista
Carmela Misale
dottore commercialista - revisore legale
Francesco Maresca
dottore commercialista - revisore legale
Carlo Pietro Barbieri
avvocato
Giorgio Butturi
revisore legale
Alessandro Rossi
dottore commercialista - revisore legale
Pierluigi Salvatori
avvocato

CURRICULUM VITAE – Giuseppe Balia

Personal information

Giuseppe Balia, born in Sassari (Italy) on June 15th, 1975, Italian citizen

Studies and professional qualifications

- 2002 degree in Economics and Business Administration, University of Cagliari, Italy
- 2007 Certified Public Accountant Examination, Italy
- 2007 admitted to Italian Registry of Registered Auditors
- 2018-2019 attended the two-year specialization course in Management accounting, planning and control, finance and corporate governance at Scuola di Alta Formazione - SAF Emilia-Romagna

Most relevant professional experience

- 2003-2006 professional practice for admission to the profession of certified public accountant
- since 2007 Certified Public Accountant in public practice
- since 2007 Registered Auditor, with assignments as auditor of companies limited by shares, limited liability companies, co-operative societies and consortia
- since 2017 partner and board member of Attolini Spaggiari Zuliani & Associati – Studio Legale e Tributario, Reggio Emilia
- since 2003 worked on valuation assignments of businesses and sworn valuations in mergers and other valuations
- since 2003 worked on valuation assignments of Italian registered trademarks
- since 2003 worked on mergers, acquisitions and other company reorganizations

Other professional experience

- preparation of separate and consolidated financial statements and consulting to companies preparing separate and consolidated financial statements
- consulting to start-up companies
- preparation of business plans and financial plans
- consulting to employers on the tax implications of employee benefits programs
- full audits and reviews of limited liability companies controlled by multinational groups
- company set up, company reorganizations and mergers, transfer of company shares, transfer of businesses, valuation of businesses and shares, winding up of partnerships and limited companies
- international taxation, international tax treaties on double taxation of income, inheritance taxes; taxation of permanent establishments in Italy of non-resident companies, taxation of Italian-sourced income for non-resident individuals and business entities, taxation of foreign-sourced income for Italian individuals and business entities



- consulting to clients (individuals, professionals, partnerships, limited companies, co-operative companies) concerning preparation of income tax and VAT returns, tax litigations and conciliations concerning VAT, income taxes and other taxes and duties.

Speaker at conferences

- 2016-2017 speaker at conferences on taxation issues of the real estate business organized by FIAIP – Federazione Italiana Agenti Immobiliari Professionali (Italian Federation of Real Estate Agents)
- 2017 speaker at an intensive seminar on the taxation of employee benefit programs for employee benefits managers and HR specialists organized Gruppo Cooperativo CGM and Jointly il Welfare Condiviso Srl

Languages spoken and written

- Italian: native speaker, very good knowledge of both spoken and written language
- English: good knowledge of both spoken and written language
- French: reasonable knowledge of spoken language, sufficient knowledge of written language

Reggio Emilia, July 2021