

Expo Milano 2015

THE 2015 UNIVERSAL EXPOSITION CONTINUES TO TAKE SHAPE

The Milano Universal Expo 2015 will run from May 1 to October 31 next year and will bring together over 140 countries and international organizations around the theme "*Feeding the Planet, Energy for Life*".

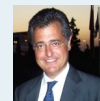
Expo 2015 offers an excellent promotional venue for a wide range of participants:

- **Official Participants**, consisting of countries and international organizations, participating in the event with "as-built pavilions" (to be built, furnished, and dismantled by the participants) or "rented pavilions" (to be built, furnished, and dismantled by the event organizer, Expo 2015 S.p.A.);
- **Non-Official Participants** (admitted with the permission of the Expo General Commissioner), namely:
 - * Corporate Participants representing companies which are active in the industries related to the Expo theme can build and manage their own pavilions within a dedicated and customized space in the event site, while seeking enhanced visibility for their brand. Corporate participation will be subject to the submission of a response to the Request for Proposals issued by Expo 2015 S.p.A.;
 - * Civil Society Participants can organize specific programs of events and initiatives pertinent to the Expo theme at dedicated spaces inside the site;
 - * Local Governmental Entities: such as municipalities and regions.
- **Stakeholders**, involved as:
 - * Official Partners/Sponsors ("on site" or "general", depending on whether the companies wish to have a physical presence within the Expo Site): Expo 2015 S.p.A. is currently selecting partners/sponsors through competitive procedures (Request of Proposals (RFP) and Calls for Manifestations of Interest);
 - * Contractors for the execution of works, provision of services, or supply of products, selected on the basis of public tenders. To ensure transparency, Expo 2015 S.p.A. relies on the SINTEL platform, both for supplier list management and telematic competitive tenders.

The process which will lead to the construction of the national pavilions officially began in December 2013, when a first group of countries and corporate participants of the upcoming event were given access to the Expo grounds in order to set up their construction sites. At the same time, competitive tenders are currently underway for the provision of services related to the event.



Key contacts



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OUR FIRM

Studio Legale Padovan, having its main office in Milan, is prepared to contribute making Expo 2015 a success and is ready to work with those foreign companies which will take part in the event.

We are substantially well-equipped to provide foreign companies with **all necessary support in Milan**. We would be pleased to incorporate necessary subsidiaries in Italy and to domicile these in our office, as well as being able to handle all tax, administrative and immigration filings. We will also assist in drafting, negotiating and managing any contracts in Italy. We enjoy a first-class reputation in the marketplace for our work on **corporate and construction law**, and we regularly advise both domestic and international clients. All our lawyers are fluent in English and many of them also speak and correspond in French and Spanish.

We remain at your disposal for any further information you may need.

GENERAL RULES ON PARTICIPATION IN THE EXPO

General rules on participation are set out by means of an agreement between the relevant Participants and Expo 2015 S.p.A., an Italian joint stock company owned by those Italian government entities in charge of the management of the event and infrastructural work on site.

Certain **tax and administrative exemptions** applicable to Participants have been provided for in the framework of the law ratifying the treaty between Italy and the Bureau International des Expositions (Law No. 3/2013), including:

- ◇ **VAT and indirect tax exemption** on any transactions executed for institutional reasons by the relevant Commissionaire of the Participant Country,
- ◇ **municipal tax exemption** on real estate property;
- ◇ **custom duty exemption** for the import and/or export of goods inherent to the participant's participation in the Expo;
- ◇ certain **preferential procedures** with regards to obtaining visas for the relevant personnel, in addition to exemption from direct taxation in the wages paid to such personnel, as well as exemption from certain specific social security rules.

Furthermore, in order to simplify and support the activities of such Participants:

- ◇ Expo 2015 S.p.A. has recently established a "**Suppliers Catalogue for Expo 2015 Participants**", a virtual marketplace to help Official Participants in the design, construction and furnishing of their pavilions through the provision of products or services by contractors registered in the Italian Register of Companies (<http://fornitori.expo2015.org>);
- ◇ **Agenzia delle Entrate** has established a dedicated information desk ("Desk Expo 2015" – Expo2015@agenziaentrate.it) to support foreign Participants with regards to tax issues related to their participation, including direct taxes, VAT and others;
- ◇ according to art. 5 of Law No. 3/2013, Expo 2015 S.p.A. will establish a "**Service Centre for Participants**" as an agency of the relevant Italian public administrations (at the moment, Expo 2015 S.p.A. has not yet complied with this provision);
- ◇ pavilions of Participants, and any other building which will be constructed in connection with Expo Milano 2015 and which will be dismantled or decommissioned at the end of the event qualify as **temporary buildings** and consequently no building permits (pursuant to art. 6, paragraph 2b of the Decree of the President of the Republic No. 380/2001) shall be required in respect of such buildings (as provided for by art. 5, paragraph 1, letter d) of Law No. 71/2013).

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