

ESPANHA E ASSOCIADOS - SOCIEDADE DE ADVOGADOS, RL

FIRM OVERVIEW

Managing Partner: João Espanha
Senior Partners: Rita Beiróco, Elsa Rodrigues

Number of partners worldwide: 3
Number of other lawyers worldwide: 12

THE FIRM: The firm provides counselling, assistance and legal representation services before all jurisdictions, being presently composed by 3 partners and 12 associates (lawyers and probationer lawyers) and 1 consultant. All of them maintain a very intense professional activity, namely in tax law, financial law, corporate and commercial law, labour, mergers and acquisitions, real estate, health and safety and litigation.

These departments provide the main areas where the firm works, created with the goal of responding to all the client's needs, having for it a team of expert lawyers in each area.

Espanha e Associados understands that the compliance of a certain situation or operation with the legal rules in force should be assessed before its completion - preventive advocacy its our way of working. Espanha e Associados' work is based on a close relationship with its clients and the firm endeavours to be pro-active in providing them information regarding any tax and legal situations they have to deal with, in order to help them to be able to maximize their performances.

MAIN AREAS OF PRACTICE: Espanha e Associados is not, nor is willing to be, a full-service law firm. The firm focuses on those areas which know that is able to provide an excellence service to its clients.

Tax: Espanha e Associados owe most of its notoriety to tax law. The firm's activities are developed in three main areas: information, prevention and planning, helping businesses and individuals to know the regulations, to apply them properly and in time, in order to get the best tax effectiveness. Tax implications are always considered in all work undertaken.

Commercial & Corporate: Espanha e Associados provides the necessary experience and expertise to deal with most issues faced by any company or individual in the business world. In Portugal or overseas, the firm is able to evaluate, prepare and/or negotiate any sort of contract.

M&A: Espanha e Associados is frequently asked to work in company mergers and acquisitions. These projects are carried out by work groups of a number of members, varying depending on the work's size and complexity, including members from the firm's four departments: tax, commercial/business, labour and civil.

Labour: The firm's Labour Department has a very demanding and diverse job. The following are essential aspects of Espanha e Associados' work: evaluation and monitoring the whole regulations range which businesses are subject to, preventive consultancy, contract negotiation and termination.

Finance: Espanha e Associados carries out a lot of work in this diverse legal area, thanks to collaborators' experience, and mainly to its clients range, which give the firm the possibility of constantly being brought up to date. Espanha e Associados also acts as advisor and representative of several financial institutions working in Portugal in a system of free services rendering.

Banking: Espanha e Associados acts as consultant and advisor to banks and specialized financial/credit institutions, in the most diverse areas - institutional, retail, preparation and study of compliance contracts, special contracts for operations on assets and liabilities, derivatives, etc.

Insurance: The insurance activity is one of the areas where we possess a large level of expertise, due to more than 15 years work experience where the firm has often been pioneers. Both at an institutional level, or in terms of products, particularly in the life insurance area, Espanha e Associados supports national and international institutions on all aspects of their activities, ensuring all phases of product creation and placing.

Securities: Espanha e Associados' dedication to this area is due to accumulated experience in the tax and banking law areas.

Civil Law & Litigation: Espanha e Associados is adequately equipped to respond to requests from our clients in these areas. Being considered a transversal area, it is a major factor to the excellence of our services, namely because it provides the central key knowledge that all departments benefit from.

EUROPEAN OFFICE

PORTUGAL

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Finance	João Espanha
Banking	João Espanha
Insurance	João Espanha
Securities	João Espanha
Civil Law & Litigation	Luís Almeida Carneiro
Real Estate	Rui Roldão

Real Estate: Espanha e Associados supports, organises and structures operations in the real estate area, paying specific attention to the tax implications, in terms of sales and purchases.

INTERNATIONAL WORK: The firm has a network of formal and informal protocols, with other legal companies, and colleagues who work independently. At an international level, Espanha e Associados is part of several associations and of a global network of independent law firms. The firm is a Member of: TAGLaw - Worldwide Network of Independent law firms; IBA - International Bar Association; IFA - International Fiscal Association; Corporate Tax Alliance; AIDA - Association Internationale de Droit des Assurances; APCF - Portuguese Association of tax consultants; APDC - Portuguese Association for the Development of Communications; IPCG - Portuguese Institute of Corporate Governance; ILO - International Law Office; CCILE - Luso-Spanish Chamber of Commerce and Industry; Chamber of Commerce Portugal-Belgium-Luxembourg.

LANGUAGES: English, French and Castilian.

CLIENTS

Portuguese law does not allow the disclosure of the identity of the firm's clients, even with their authorisation. Nevertheless, Espanha e Associados can disclose that it works for a relevant number of major companies, whether national and international, from sectors ranging from finance (banks, insurance companies, etc.), leisure, real estate, health sector, multimedia, etc.