

| Tax | |
|----------------------------------|----------------------------------|
| Leading Individuals | |
| Band 1 | |
| Barreira Rui | Rui Barreira, Magalhães Correia |
| Castro Silva Fernando | Garrigues * |
| de Sousa da Câmara Francisco | Morais Leitão, Galvão * |
| Fernandes Ferreira Rogério M. | PLMJ – A.M. Pereira * |
| Lobo Xavier António | Morais Leitão, Galvão Teles * |
| Teixeira de Abreu Miguel | Abreu Advogados * |
| Band 2 | |
| Anselmo Torres Manuel | Galhardo Vilão, Torres * |
| Campos Diogo Leite | Leite Campos Soutelinho |
| da Palma Borges Ricardo | Ricardo da Palma Borges * |
| Espanha João | Espanha e Associados |
| Marreiros Moreira Tiago | Vieira de Almeida & Associados |
| Ortigão Ramos Diogo | Cuatrecasas Gonçalves Pereira * |
| Pereira Camacho Palma Rui | Linklaters * |
| Romão Filipe | Uriá Menéndez – Proença * |
| Band 3 | |
| Azevedo Neves Nuno | ABBC – Azevedo Neves * |
| Caiaido Guerreiro Tiago | Caiaido Guerreiro * |
| Dewerbe Patrick | CMS * |
| Gamito Conceição | Vieira de Almeida & Associados |
| Leite de Campos Gonçalo | Servulo & Associados * |
| Magalhães Ramalho João | PLMJ – A.M. Pereira, S. Leal * |
| Marques Pinto João | Pedro Pinto, Bessa Monteiro * |
| Moura Portugal António | ABBC – Azevedo Neves * |
| Reis Miguel C | Garrigues * |
| Rocha Mendes António | Campos Ferreira, Sá Carneiro * |
| Band 4 | |
| Bernardo Monteiro Diogo | F. Castelo Branco & Associados |
| de Almeida Ferreira Tânia | Cuatrecasas Gonçalves Pereira * |
| de Athayde Duarte | Abreu Advogados * |
| Durham Agrellos Miguel | Uriá Menéndez – Proença * |
| Fernandes de Oliveira António | Cardigos |
| Gaio António | António Frutuoso de Melo |
| Garcia Isabel | Serra Lopes, Cortes Martins * |
| Nogueira Nunes Henrique | Albuquerque & Associados |
| Pedroso de Melo José | CCA Advogados |
| Pena Nuno | CMS * |
| Pereira Paula Rosado | SRS Advogados * |
| Reigada Pereira Ricardo | Linklaters * |
| Rosa Amaral Mario | MGRA & Associados |
| Soares Maria Dulce | Abreu Advogados * |
| Xavier Leonor | Teixeira De Freitas, Rodrigues * |
| Up-and-coming Individuals | |
| Castro Gonçalves Ana | Caiaido Guerreiro * |
| Associates to watch | |
| Andrade Alexandre | CCA Advogados |
| Gonçalves André | AAA Advogados * |

* Indicates individual with profile.

Alphabetical order within each band. Band 1 is the highest.

capabilities. Work highlights include advising Santander on the disposal of a car leasing company in Portugal, and representing RBS in the cross-border sale of assets. “Brilliant mind” Rui Pereira Camacho Palma (see p.1286) is lauded for his strength in international taxation. “Excellent young lawyer” Ricardo Reigada Pereira (see p.1288) wins glowing praise for his technical skills, attentive service and clear, thorough drafting.

Uriá Menéndez – Proença de Carvalho

See profile on p.1316

This Iberian powerhouse offers a broad tax service, encompassing matters relating to M&A, corporate and restructuring. Domestic and international clients appreciate the group’s excellent local knowledge and global expertise. It assisted Telefónica with the acqui-

sition of part of Vivo in Brazil, one of the biggest recent deals in Portugal. Clients applaud department head Filipe Romão (see p.1289) for being “clear, focused on achieving results and highly knowledgeable about specific tax matters.” In charge of the Porto practice, Miguel Durham Agrellos (see p.1278) earns admiration for his “intelligence and proactive approach.”

Vieira de Almeida & Associados

See profile on p.1317

The 13-lawyer team at this traditional Portuguese firm covers international taxation, VAT and indirect taxes, corporate taxation and restructuring, tax litigation and, latterly, private wealth management. The group impresses interviewees with its “responsiveness, high-quality work and strong market reputation.” Recent work highlights include advising Brisa on the sale of its holding in the Brazilian company Companhia de Concessões Rodoviárias and on its reorganisation in Portugal. The team is also active in Africa, particularly Angola and Mozambique. Department head Tiago Marreiros Moreira wins praise for the quality of his work and his international capabilities. Sources laud Conceição Gamito for her substantial knowledge of VAT matters.

Band 4

ABBC – Azevedo Neves, Benjamim Mendes, Carvalho & Associados Sociedade de Advogados

See profile on p.1295

This six-lawyer tax department is “very responsive, available and flexible,” say sources. It boasts unique expertise in the aviation, tobacco and renewables sectors and focuses much of its tax work on those areas, advising a number of multinationals such as Lufthansa, Yamaha and Logista. Nuno Azevedo Neves (see p.1273) is active on much of the firm’s renewable energy-related advice. Sources praise aviation specialist António Moura Portugal (see p.1285) for his “deep understanding of his clients’ industry.” He is particularly focused on litigation work and has recently been appointed as a tax arbitrator.

António Frutuoso de Melo & Associados Sociedade De Advogados, RL

This compact tax practice advises on a wide range of matters. It assists a number of banks with tax planning issues and was recently involved in some important tax litigation cases. Team leader António Gaio is admired for his combined tax and financial knowledge.

Campos Ferreira, Sá Carneiro & Associados

See profile on p.1300

The tax department at this relatively young firm advises clients on VAT and stamp duty, acts for a number of banks on the structuring of financial instruments, and handles tax litigation. It also supports the firm’s M&A and restructuring practices, amongst other. Sources laud team head António Rocha Mendes (see p.1289) for his international mindset and deep tax legislation knowledge.

CMS

See profile on p.1302

On 1 January 2012, the firm formerly known as the Pena, Arnaut & Associados officially joined the CMS international network and became CMS Rui Pena Arnaut. It provides a full-service tax team covering diverse areas of tax law. The team has a rising market profile, especially in the international sphere. Much admired Patrick Dewerbe (see p.1278) is acknowledged for his wealth of taxation experience, particularly in the international arena. Nuno Pena (see p.1286) has wide experience of national and international tax planning and tax litigation.

Espanha e Associados

The six-lawyer team at this “dynamic” tax boutique has traditionally concentrated on tax litigation; however, it recently saw an increase in restructuring and tax consultancy work. Highlight matters included providing transfer pricing advice and assisting banks and insurance companies with a number of VAT and stamp duty issues within the financial sector. Managing partner João Espanha is a “well-respected tax specialist” and “entrepreneurial lawyer.”

F. Castelo Branco & Associados

The tax department at this mid-market Portuguese firm provides clients with advice on day-to-day tax issues as well as complex tax litigation and transfer pricing. It also assists multinationals with tax matters in the Angolan market, and recently advised BNP Paribas on the tax issues concerning a major financing granted to the Angolan government. Sources commend group coordinator Diogo Bernardo Monteiro for his “efficiency, commitment and focus on the client’s needs.”

Caiaido Guerreiro

See profile on p.1305

This tax team receives strong client feedback and handles a range of domestic and cross-border tax matters. It increased its workload involving Africa and Brazil recently, including advising the Angolan government on the drafting of a new law. Sources describe Tiago Caiaido Guerreiro (see p.1274) as a “practical lawyer, with excellent knowledge, integrity and principles.” Ana Castro Gonçalves (see p.1275) is “extremely responsive, proactive and versatile,” enthuse clients.

Galhardo Vilão, Torres – Sociedade de Advogados

The three-lawyer team at this boutique firm wins plaudits for its deep knowledge of tax law. Lately, it concentrated on advising its solid and long-standing client base on ground-breaking tax litigation cases. Sources agree that the firm benefits from the presence of “brilliant” partner Manuel Anselmo Torres (see p.1272), who is renowned for his litigation skills.

Ricardo da Palma Borges & Associados

This tax boutique covers a wide array of domestic and international tax matters, including consulting, legislation design, tax planning, tax litigation and cross-border business restructuring. It recently advised on the restructuring of the Spanish subsidiary of a Portuguese company. Clients underline the team’s high-quality work and timely responses. Sources highlight “very knowledgeable” founding partner Ricardo da Palma Borges (see p.1276) as a “taxing edge lawyer” with a strong academic background.