

## Espanha e Associados

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Espanha e Associados is a civil law partnership with its head office in central Lisbon. The firm provides counselling, assistance and legal representation services before all jurisdictions, being presently comprised of three partners, 15 associates, one consultant and four other staff members. All staff maintain a very intense professional activity, especially in the fields of tax, corporate, financial and labour law. The partners and associates have highly specialist knowledge and are frequently requested to render legal services to public entities, and to other law firms and lawyers under general legal practice.

Espanha e Associados understands that the situation and relevant legal restrictions should be fully assessed before attempting a solution – preventative advocacy is their method of choice.

The firm's work is based on a close relationship with its clients, and it endeavours to be proactive in providing them with information regarding and tax and legal situations they have to deal with in order to help them maximise their performances. This is further accomplished by optimising and monitoring clients' organisation and by dealing with several corporate law issues.

Espanha e Associados' tax practice is experienced and recognised in most major areas of litigation, including finance, banking, insurance and capital markets, M&A, foreign investment, real estate investments and double taxation issues. The firm represents numerous Portuguese and international companies, mainly banks, insurance companies, financial institutions and other leading companies in different areas such as health, fitness and tourism. The team includes seven lawyers, and has significant expertise in all domestic and international matters.

### Leading tax lawyers

- João Espanha - he has mainly been working in tax law since 1990 and has relevant experience in tax counselling, particularly in insurance and finance tax law, with several papers published in law magazines. He was recognised as an expert attorney on tax law by the Portuguese Bar Association.
- Elsa Rodrigues – an experienced tax lawyer with post-graduate qualifications in tax and companies law.
- Ricardo Peão – a former manager of a major international audit firm, with post-graduate qualifications in European studies and management and corporate law.
- Marta Gaudêncio – a former associate, returned to Espanha e Associados after three years working in Luxembourg for a leading financial institution. VAT expert.

### Case highlights over the last year

- Transfer pricing issues regarding a local branch of one of the largest European banks.
- Full restructuring of a major food and beverage Portuguese group.