

Portugal – Leading tax law firms (continued)

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AAA Advogados

Albuquerque & Associados

Caiado Guerreiro

Espanha & Associados

MGRA & Associados

Macedo Vitorino & Associados

Raposo Bernardo

Teixeira de Freitas, Rodrigues e Associados – Sociedade de Advogados RL

pbbr (Pedro Pinto, Bessa Monteiro, Reis, Branco, Alexandre Jardim & Associados – Sociedade de Advogados, R.L.)

Serra Lopes, Cortes Martins & Associados

Firms are listed A-Z within tiers

● indicates that firms are listed in the directory section

Banif Bank and TACV (Cape Verde Airlines).

At CMS Rui Pena & Arnaut, Nuno Pena and Patrick Dewerbe lead on the contentious and tax planning sides respectively. Senior associate Helena Costa Cabral, who joined the team from Ernst & Young in 2011, '*impressively solves complex tax matters*'. Previous clients include RDS Ultra-Deepwater, Prisa, Barclays Capital and Mota-Engil.

At Cardigos e Associados, the '*extremely competent*' António Fernandes

de Oliveira has '*outstanding technical knowledge and huge experience*', and works together '*seamlessly*' with the banking and corporate team to advise banks and corporations on tax issues. Highlights included advising JPMorgan Europe on tax implications of its €400m facility with Caixa Geral de Depósitos, and providing Mizuho Corporate Bank with tax advice on a €390m term and revolving facilities agreement. The group is assisting Soporcel on a contentious case relating

*to meet deadlines'*, Filipe Romão provides *'pragmatic solutions avoiding risks'* and has *'great knowledge and expertise'*. The group is providing tax advice to Saint-Gobain Group following its restructuring, and is also assisting Unilabs on VAT issues. Clients include Galp Energia and ETE.

At AAA Advogados, associate André Gonçalves has *'extremely valuable fiscal planning expertise'* and advises on contentious issues, benefits, tax structuring and tax implications of corporate transactions. The client roster includes Hopalis and Volkswagen Autoeuropa.

Henrique Nogueira Nunes' team at Albuquerque & Associados is experienced in corporate tax work and litigation. It is advising engineering company Asea Brown Boveri on VAT issues and contentious tax claims, and also acts for ETE.

*'Punching above its weight'*, Caiado Guerreiro provides *'clear advice'*. Tiago Caiado Guerreiro has *'very specific tax knowledge'*, and advised Paperlinx on VAT issues. Ana Castro Gonçalves advised Enersistemas, Energias on stamp duty matters in the financing of a €30m project.

Tax work is a cornerstone of Espanha & Associados' practice, and João Espanha advises on tax litigation and regulation. The group is experienced in defending clients before the tax authorities. Elsa Rodrigues is the contact.

MGRA & Associados fields the *'very good individual'* Mário da Rosa Amaral.

The group assists General Motors and Liberty Mutual on general tax matters, and also advises on contentious tax cases, counting Ferrobérica as a client. It also has experience advising on tax crime, fines and penalties.

André Vasques Dias's team at Macedo Vitorino & Associados is focused on providing support to corporate clients. Highlights included advising Bogaris on VAT and real estate transfer tax implications of a real estate acquisition, and providing corporate income tax advice to GDF Suez regarding its wind farms in Portugal.

Tax advice at Raposo Bernardo is now provided by the *'diligent and insightful'* Joana Andrade Correia and Alexandra Pereira dos Reis, following José Pedroso de Melo's departure to CCA Advogados. Highlights included providing tax assistance to Delta Airlines, and it continues to assist Glintt Technologies on all Portuguese tax matters. Clients rate the *'extremely prompt responses'* and *'helpful and informative advice'*.

Key individuals at Teixeira de Freitas, Rodrigues e Associados – Sociedade de Advogados RL include Luiz August Teixeira de Freitas, Vasco Carvalho Marques and Leonor Xavier. Marques is providing tax assistance to a tobacco company relating to its restructure of international investments in Portugal, Brazil and the Netherlands, and Xavier is assisting a Brazilian meat producer and exporter on tax matters involving its shareholdings in Portugal.