

Portugal – Leading tax law firms

Tax is a core practice area for Abreu Advogados. The 'very good' Miguel Teixeira de Abreu and Maria Dulce Soares are advising Secil on Portugal's tax arbitration law; and Pedro Pais de Almeida assists Embraer regarding its investments in Portugal. Other clients of this 'high-quality' team include Iberdrola Generación and Eurimobe. Senior associate Mariana Gouveia de Oliveira is also recommended.

Cuatrecasas, Gonçalves Pereira's 'excellent' team is led by Diogo Ortigão Ramos, who has 'consistent knowledge of Portuguese and international tax law'. Highlights included assisting Petróleos de Venezuela and Schaeffler in tax reorganisations, and representing Amorim Energia, Telefónica and Fiat in tax litigation. Newly promoted partner Gonçalo Bastos Lopes is recommended along with associate Tânia de Almeida Ferreira, who advises on real estate matters.

Garrigues' 'trustworthy' team is noted for its 'accountability and value for money'. Fernando Castro Silva is advising CSN Group on tax matters related to the restructuring of its activities in Portugal. Oporto-based Miguel Reis acts for

Iberdrola and Cavalum Group. Pedro Miguel Braz leads on the tax litigation side. Senior associate Tiago Cassiano Neves is also recommended.

At Linklaters LLP, Rui Camacho Palma was made counsel in 2012, and Ricardo Reigada Pereira is now a managing associate. Palma is rated for his 'strong technical know-how', and advises The Linde Group, State Grid International Development and Cogeco Cable. Pereira is 'an extraordinary tax lawyer', and 'will be one of the best in the market in the future'. He recently assisted BXR Partners in creating a joint venture in Mozambique.

The 'extremely competent, reliable and responsive' team at Morais Leitão, Galvão Teles, Soares da Silva & Associados provides 'outstanding advice and representation in tax disputes'. Francisco de Sousa da Câmara advised Abbott on its global split into two public companies, and is assisting Barraqueiro Transportes in a corporate income tax arbitration against the Portuguese state. Oporto-based António Lobo Xavier acts for Barclays Bank. Isabel Santos Fidalgo 'takes all possible scenarios into consideration', António Côrte-Real Neves is 'very meticulous and assertive', and Nuno de Oliveira Garcia is 'excellent'.

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Abreu Advogados • **1**
 Cuatrecasas, Gonçalves Pereira
 Garrigues •
 Linklaters LLP
 Morais Leitão, Galvão Teles, Soares da Silva & Associados
 RFF & Associados
 Uría Menéndez – Proença de Carvalho
 Vieira de Almeida & Associados

ABBC & Associados **2**
 CMS
 Caiado Guerreiro & Associados •
 Espanha & Associados
 FCB&A – F Castelo Branco & Associados •
 PLMJ Law Firm •
 SRS Advogados •
 Sérvulo & Associados

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RFF & Associados was formed in May 2012 by former PLMJ Law Firm practice head Rogério Fernandes Ferreira. The firm is wholly focused on tax work, and spans the domestic and international markets. The 'excellent' Ferreira has a superb reputation, and leads a 12-strong team handling mandates ranging from tax planning to tax litigation.

Uría Menéndez – Proença de Carvalho provides a 'world-class' service. 'True tax expert' Filipe Romão has 'deep knowledge of Portuguese tax law', and provides 'pragmatic solutions'. The team assisted Altice on its acquisition of Cabovisão from Cogeco, and is advising ECS Capital on its acquisition of several distressed Portuguese real estate