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GENERAL CATEGORIES OF PRACTICE

Tax Practice and Litigation Corporate and
Retainer Services Special Projects
General Litigation Intellectual
Property Immigration
Labor

The Firm

SALVADOR & ASSOCIATES (S&A) was established in 2003 by experts in tax and commercial law. In the short time S&A has been in existence, it has already been recognized as one of the leading firms engaged in tax practice in the Philippines. Its tax practice encompasses tax advisory and tax planning services, and tax advocacy and litigation, most of which are rendered to various multinational and top 500 companies in the Philippines.

S&A also has a vast commercial law practice comprising of special projects, such as mergers and acquisitions, corporate reorganizations, initial public offerings, and the structuring and financing of investments.

In addition to its five (5) partners, S&A has six (6) senior associates and eight (8) junior associates, all of whom are highly qualified in the areas of taxation and commercial law.

As the Philippines member of TAXAND, a global network of over 2,000 leading tax advisors, S&A can provide its clients with access to highly specialist and independent tax advice in nearly 50 countries.





S&A's tax practice includes tax advisory and planning, tax compliance, family wealth planning, and compensation planning, among others. Its tax advocacy practice includes the handling of tax audit and investigations and claims for refund of overpaid national and local taxes, including input value-added taxes. Although a relatively new firm, its tax cases alone already number close to 200 and involve billions of pesos. S&A represents its clients before various government agencies, such as the Bureau of Internal Revenue (BIR), the Department of Finance and the Securities and Exchange Commissions (SEC) as well as with the various courts in the Philippines, such as Regional Trial Courts, the Court of Tax Appeals, the Court of Appeals, and the Supreme Court.

S&A's commercial law practice encompasses a wide variety of legal services including special projects in the areas of power and energy, mining, financing, mergers and acquisitions, foreign investments, and corporate reorganizations.

In addition, S&A offers services in the areas of immigration, intellectual property, litigation and labor law.

S&A was voted the preferred tax counsel in the Philippines for 2008 as announced by ASIAN-COUNSEL, a Pacific Business Press Publication, in its; July/August 2008 issue. S&A was also one of two Philippine firms included by the International Tax Review in its World Tax 2009, a comprehensive guide to the world's leading tax firms and tax advisers.

Contact Us

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The Partners



Serafin U. Salvador, Jr.
Managing Partner
E-mail: susalvador@salvadorlaw.com

“Jun” was previously Head of the Tax Division of SGV & Co. (up to August 31, 2001), where he was also a Tax Principal. He had been with SGV & Co. for 30 years. SGV & Co. was previously affiliated with Arthur Andersen, and at present, is affiliated with Ernst & Young. Atty. Salvador is a professor of Taxation in both the Ateneo and UP colleges of law. He is a graduate of UP Law Class 1968 and attended the Graduate Tax Program, 1970-1971 at the Graduate School of Law, New York University. He completed his Masters in Business Administration Program at the Ateneo de Manila University and attended the TOP Management Program, Asian Institute of Management, and the Managing Multinational Enterprises at the INSEAD, Fontainebleau, France. Atty. Salvador specializes in taxation. Atty. Salvador is a past President of the Tax Management Association of the Philippines and has been a contributor to foreign publications, including the CCH Journal of Asia-Pacific Taxation. Until June 30, 2009, Jun served as a member of the United Nations Committee of Experts on International Cooperation in Tax Matters in accordance with Resolution 2004/69 adopted by the UN Economic and Social Council on November 11, 2004.



Eune Marie J. Mata-Perez
Partner
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“Eune” has more than 15 years experience in tax practice and commercial transactions. She graduated Salutatorian of her class (1992) at the Ateneo de Manila University Law School (1992), and summa cum laude at the University of San Carlos, Cebu City where she took her undergraduate course. Atty. Perez is also a certified public accountant and a member of the Philippine Institute of Certified Public Accountants (PICPA). She worked for more than 10 years in SyCip, Salazar, and Hernandez & Gatmaitan. She has also worked as an auditor with SGV & Co. She was a contributor to several foreign and local publications, including CCH Doing Business in Asia. At present, she is a Director and the Secretary of the Tax Management Association of the Philippines (TMAP). She specializes in tax and has extensive experience in tax advisory work and advocacy work involving refunds and assessments. She also has broad experience in various corporate and special project transactions such as mergers and acquisitions, infrastructure projects, project finance and loan transactions, mining and SEC regulatory matters, and corporate services work. She also actively represents clients before the BIR in relation to their assessment protests, administrative claims for refunds, and ruling requests.

The Partners



Maria Rosario L. Bernardo

Partner

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“Charo” was previously Division Chief, Issues and Procedures, Corporate Affairs Group of the Department of Finance (DOF) of the Republic of the Philippines (2001-2003). She was also detailed at the Revenue Operations Group, working directly under former Undersecretary Cornelio C. Gison, and later, at the office of the Secretary of Finance under former Secretary Jose Isidro N. Camacho, where she was involved in the review of government infrastructure contracts, sovereign loan agreements and tax revenue measures, as well as in the review of regulations, rulings and opinions issued by the BIR and the Bureau of Local Government Finance. She also acted as chairman of the ad hoc Technical Working Group on Contract Review for several build- operate-transfer projects under the Investment Development Authority (NEDA) Board, and was a member of the Philippine negotiating team for the RP- Germany and the Manila Economic Cultural Office (MECO)-Taiwan (TECO) double taxation agreement. Prior to joining the DOF, Atty. Bernardo worked as a supervisor at SGV & Co., Tax Division, from 1998 to 2000. She is a graduate of the UP Law Class 1997 and advocacy work involving tax refunds and assessments, as well as in other tax services in relation to corporate transactions. She also actively represents clients before the BIR in relation to their assessment protests, administrative claims for refunds, and ruling requests, as well as before the Philippine Export Zone Authority and the Board of Investments in relation to the clients’ investments and regulatory compliance.



Gerardo V. Francisco

Partner

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“Gary” has practiced for more than 13 years in the area of commercial law. Gary received his Juris Doctor degree from the Ateneo de Manila Law School in 1995, where he graduated with Second Honors and was ranked 5th in his batch. He completed his Master of Laws degree from Columbia University School of Law in New York in 2001. He became a member of the Philippine Bar in 1996 and the New York State Bar in 2004. Gary was formerly with the law firms of SyCip Salazar Hernandez & Gatmaitan and Batuhan Blando Concepcion & Francisco. He joined S&A in March 2006. Gary specializes and actively works and advises on a broad range of corporate, tax, mining and regulatory matters, special projects and transactions. Gary also has extensive experience in litigation, including local and real estate tax litigation, immigration, labor and employment matters.

The Partners



Martin Ignacio D. Mijares

Partner

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“Kenny” worked as a director at SGV & Co., Tax Division, from 1999 to 2005, where he was involved in a broad range of tax advisory work covering various tax and corporate law issues. Prior to joining SGV & Co., he worked with Quisumbing Torres Law Office (Associated with Baker and McKenzie) as an associate attorney where he was engaged in legal work encompassing both commercial law and taxation. He is also a certified public accountant and worked as a tax auditor with SGV & Co.’s Tax Compliance Group from 1990 to 1992. He has completed two modules of the Executive Master of Business Administration Program at the Asian Institute of Management. Kenny joined S&A in July 2005. He specializes and actively handles tax advisory work, involving corporate transactions, estate planning, cross-border taxation, tax treaty availments, and e-commerce taxation. He also represents clients before the BIR in relation to their assessment protests, administrative claims for refunds, and ruling requests and handles tax advocacy work involving disputed tax assessments and refund before the courts.

Of Counsel



Fidel P. Purisima
Of Counsel

Justice Purisima served as Associate Justice of the Supreme Court of the Philippines from 1998 until his mandatory retirement in 2000. He started his career in the judiciary in 1956 as Auxillary Justice of the Peace in General Santos, Cotabato. He steadily rose from the ranks to occupy such distinguished positions as Justice of the Peace, District Judge of the Court of First Instance and Court of Appeals Justice. His career in the appellate court started in 1982, when he was appointed Associate Justice of the Sandiganbayan. Two years later, he assumed office as Associate Justice of the Intermediate Appellate Court (now the Court of Appeals), of which he also served twice as Acting Presiding Justice. Outside of the judiciary, Justice Purisima also served as delegate to the 1971 Constitutional Convention. From 1967 to 1970, he also served as Municipal Councilor, Senior Provincial Board Member, and intermittently, Acting Governor of South Cotabato. The various awards, recognitions and commendations he received from numerous groups and associations are testament to his long, dedicated and exemplary career in government service. Justice Purisima obtained his Bachelor of Laws degree from the Far Eastern University, cum laude, in 1953.



Jose A. Osana
Special Counsel

Jose has been a Partner of SGV & Co.'s Tax Division since 1990. His areas of professional practice and experience are: general tax consultation, design and review of tax implications of financial products, securitization, demutualization, and employee compensation packages, transfer of assets and liabilities; tax planning for banks and other financial institutions, real estate companies, manufacturing, and public utility companies; tax due diligence review relative to privatization and initial public offerings; due diligence on banks; reorganizations, mergers, and acquisitions, design of tax-effective structures for foreign investments in the Philippines; tax assessment, clearance and refund cases; securing of rulings from the Bureau of Internal Revenue; advocacy on legislation and regulations affecting the financial and capital markets (e.g., 2002 Special Purpose Asset Vehicle Act, 2004 Securitization Act, and 1997 Tax Reform Act).

The Associates



Mary Rose V. Pascual
Senior Associate
LLB, University of the Philippines (1997);
member of the Philippine bar (1998).

“Marose” worked as a Technical Assistant in the Office of the Deputy Commissioner, Legal and Inspection Group of the BIR from 2002 to 2004, where her responsibilities included the review of rulings, pleadings, and recommendations of the various divisions under the Legal Group of the BIR. She was also involved with various technical working groups for specific projects of the BIR such as the Fast Inventory Ruling and System Tracking (FIRST) project and Comprehensive Review of BIR Rulings from 1998 to 2003. Prior to her stint in the BIR, she was a supervisor in SGV & Co., Tax Division, from 1998 to 2002, where she handled tax advocacy, tax litigation and tax advisory work. She also worked as a law clerk in the Office of Justice Fidel P. Purisima in the Supreme Court. She joined S&A in April 2004, and has been actively involved in tax litigation involving refunds and assessments. She also represents clients before officials of the BIR in relation to their assessment protests, administrative claims for refunds, and handles corporate services work.



Rabiev Tobias M. Racho
Senior Associate
JD, Ateneo de Manila University
(1999); member of the Philippine bar (2000).

“Rabiev” worked as a Senior Associate at SGV & Co., Tax Division, from 2000 to 2003 during which he was actively involved in tax advocacy, tax litigation and tax advisory work. He graduated with honors at the Ateneo de Manila Law School. He joined S&A in January 2005, and actively handles tax advisory work, involving corporate transactions, estate planning, cross-border taxation and tax treaty availments, and tax litigation involving refunds and assessments. He also represents clients before the BIR in relation to their assessment protests, administrative claims for refunds, and ruling requests and is involved in tax advocacy work involving disputed tax assessment and refunds.



Jerome Joseph B. Arnaldo
Senior Associate
JD, Ateneo de Manila University
(1999); member of the Philippine bar (2000).

“Jay” worked as an associate at Villanueva, Gabionza & De Santos law firm (2001 - 2004). He was involved in civil and criminal litigation, labor practice, corporate rehabilitation, corporate retainers, debt restructuring, and intra-corporate controversies. He joined S&A in August 2004, and actively handles tax litigation involving refunds and disputed assessments. Jay also handles general litigation, including local and real estate tax litigation, labor and employment matters.



Mardomeo N. Raymundo Jr.
Senior Associate
LLB, University of the Philippines(2002)
member of the Philippine bar (2003).

“Richie” worked as junior associate at Castillo Laman Tan Pantaleon & San Jose Law Offices from 2002 to 2004, during which he was involved in litigation and labor practice, corporate matters, tax advisory work and intellectual property matters including registration cases, licensing of technology transfers, and inter partes proceedings). Richie earned his Bachelor of Laws from the University of the Philippines in 2002 where he graduated with honors and was ranked 4th in his batch. He joined Salvador & Associates in March 2004, and actively handles tax advisory work and tax litigation on disputed assessments and refunds as well as BIR work involving ruling requests, administrative protests, claims for refund, tax abatement, and processing of tax credit certificates. Richie specializes in corporate and special project transactions.



Mary Elizabeth M. Belmonte
Senior Associate
JD, Ateneo de Manila University (2008)
member of the Philippine bar (2009)

“Marybee” was an associate director and Tax Consultant of SGV & Co., from 2001 to 2007, where she was involved in the areas of tax litigation, tax compliance, tax consultation and planning, contract review and interpretation. Marybee is a Certified Public Accountant and graduated cum laude from the College of Commerce and Accountancy of the University of Santo Tomas in 2001. She joined S&A in November 2008 and actively handles tax advisory and consultation work, tax advocacy and litigation, corporate services work, contract review and special projects transactions.



Marie Cherylle Z. Hular
Senior Associate
LLB, University of the Philippines (2002);
member of the Philippine bar (2003).

“Marie” graduated with honors and was ranked 9th in her batch. She worked as a Junior Associate at Castillo Laman Tan Pantaleon & San Jose Law Offices from 2003 to 2004 during which she was involved in litigation and labor practice, corporate matters, special projects (including mergers), tax advisory work and immigration matters. She joined Salvador & Associates in August 2004 and handled primarily corporate services, regulatory and compliance work involving the Securities and Exchange Commission, and corporate and special project transactions. From 2008 to 2010, Marie worked as Assistant Manager for Corporate Services in Stephen McLaren Consultants Pte. Ltd., a consultancy firm based in Singapore. She rejoined Salvador & Associates in 2010 and has been actively involved in various corporate services and special project transactions.



Alexander O. Ner
Junior Associate
JD, Ateneo de Manila University (2009)
member of the Philippine bar (2010).

“Alex” worked as a Tax Supervisor in Tax and Corporate Services Department of KPMG Philippines /Manabat San Agustin and Company. He joined Salvador & Associates in July 2010 and currently assists in tax and corporate advisory, tax advocacy, customs and international trade, and labor cases.



Ray-An Francis V. Baybay
Junior Associate
JD, University of the Philippines (2010);
member of the Philippine bar (2011).

“Francis” graduated cum laude from San Beda College in 2006, with a degree in B.S. Economics with Public Policy. Francis was part of the summer legal internship program at the office of the Solicitor General (OSG) in 2008 and 2009. Francis Joined S&A in October of 2010 and is currently involved in tax advisory and consultation work, tax advocacy and litigation, corporate services work, contract review, special projects transactions, estate planning, labor advisory, customs and immigration work.



Maricon Z. Maralit
Junior Associate
JD, University of the Philippines(2009);
member of the Philippine bar(2010);

“Con” worked as an Associate Lawyer in Lara Uy Santos Tayag and Danganan Law Offices from 2009 - 2011. She handled civil and criminal litigation, labor disputes, corporate housekeeping and immigration matters. She joined S&A in April 2011 and currently assists in tax advocacy and litigation, corporate advisory and immigration matters.



Jasmine L. Cuizon
Junior Associate
JD, University of the Philippines (2010);
member of the Philippine bar (2011).

“Jasmine” is a Certified Public Accountant and graduated cum laude from University of San Carlos in 2006. Jasmine joined S&A in January of 2011 and currently assists in tax advisory and consultation work, tax advocacy and litigation, corporate services work, contract review, special projects transactions, estate planning, and customs and immigration work.



Marvin B. Ibarra
Junior Associate
JD, University of the Philippines (2010);
member of the Philippine bar (2011).

“Marvin” graduated magna cum laude from the University of the Philippines in 2005 with a degree in Economics, minor in Psychology. He joined S&A in November 2010 and currently assists in tax advocacy or litigation, corporate services, contract review, estate planning, labor advisory, and special projects transactions.



Reizel Ann A. Tanchico
Junior Associate
JD, University of the Philippines (2010);
member of the Philippine bar (2011)

“Reiz” graduated cum laude from the University of the Philippines, Los Baños in 2006 with a degree in Economics major in Developmental Economics. She joined S&A in October of 2010 and currently assists in tax advocacy and litigation, corporate services, labor advisory, and special projects transactions.



Camille Alison D. Lim
Junior Associate
JD, Ateneo de Manila University(2010);
member of the Philippine bar (2011);

“Camille” joined S&A in November of 2010 and currently assists in tax advocacy or litigation, corporate services work, contract review and special project transactions.



Gia Angeli R. Giraldez
Junior Associate
JD, Ateneo de Manila University(2010);
member of the Philippine bar (2011);

“Gia” worked at Isla Lipana & Co., the Philippine member firm of PricewaterhouseCoopers, as a Consultant of the Transfer Pricing/Consulting team of the Tax Department and was involved in the areas of tax consultation and planning, tax advocacy, and contract review and interpretation. She joined S&A in November 2011 and currently assists in tax advisory and advocacy, corporate advisory, and immigration matters.

The Firm's Areas of Practice

Type of Legal Services	General Description of Services)	Detailed Description of Services
Tax Practice	Tax Advocacy and litigation	Tax advocacy and litigation before the Court of Tax Appeals and the Supreme Court involving national internal revenue taxes, such as income tax, value added tax, percentage tax, excise tax and documentary stamp tax; and customs duties. Tax advocacy and litigation before the Regional Trial Courts and Local Board of Assessment Appeals to question local tax assessments or to seek for refund of erroneous local tax payments, and appeal of the decisions of such courts or boards.
	Tax planning and consultation	Consultation, advice and opinions on tax consequences of clients' transactions, taking into account domestic tax law and the use and effect of double taxation treaties; and Tax planning in various areas of corporate and individual transactions, such as corporate contracts (e.g., financing agreements and licensing agreements), corporate reorganizations, financial products, compensation and fringe benefits, and family wealth planning.
Corporate and Retainer Services	Corporate secretary work	Holding the position of corporate secretary, attendance at meetings of the Board of Directors and preparation of minutes and secretary's certificates, among others.
	Directorship	Holding the position of nominee directors, including independent director positions, and the performance of functions relative to such positions.
	SEC practice	Incorporation or filing of articles of incorporation with the Securities and Exchange Commission ("SEC"); Obtaining SEC licenses or registrations for partnerships, branches of foreign corporations, representative offices, and other entities; Assistance in compliance with the disclosure and other reporting requirements under the Securities Regulation Code and the Code of Corporate Governance; and Representations before and verifications and filings with the SEC.
	General consultation	Consultations, advice and opinions on various fields of law affecting the business of the corporation; and Drafting and review of an entity's routine and ordinary agreements and other documents in the course of its business.
Special Projects	General contracts	Drafting, review and negotiations of various commercial agreements, such as, but not limited to, service agreements, construction agreements, management agreements, consultancy agreements, outsourcing agreements, and other agreements, and rendering advice in connection with such agreements.
	Acquisitions	Assistance in stock or asset acquisition transactions, including drafting of necessary agreements, rendering of legal advice on the transaction and registration of investments.
	Mergers	Drafting of necessary agreements, including the plan of merger and articles of merger, filing of the articles of merger and plan of merger and other documents with the SEC, and rendering advice or opinion regarding the transaction.
	Infrastructure and energy	Assistance in transactions involving infrastructure projects, such as power and energy projects, build-operate-transfer projects, and other infrastructure and energy projects.
	Joint ventures	Drafting and assistance in the negotiations of joint venture agreements, shareholder agreements, subscription agreements, and other agreements.
	Investments	Assistance in the structuring of equity and/or debt investments; Assistance in the registration of investments with the Bangko Sentral ng Pilipinas ("BSP"); and Assistance in registration of enterprises and businesses with the Board of Investments, Philippine Economic Zone Authority, and other relevant government authority in order to avail of investment incentives and benefits.
	Financing	Assistance in loan and security transactions, including drafting of loan agreements and mortgage agreements, registration of mortgages with the Registry of Deeds, and registration of foreign loans with the BSP.
	Consultation	Consultation, advice and opinions in the various fields of law affecting a transaction or project.
Intellectual Property	IPO practice	Drafting of technology transfer agreements, franchise agreements, area development agreements, and trademark agreements, among others; Registration of trade marks, service marks, technology transfer agreements and trademark agreements with the Intellectual Property Office ("IPO"); and Representations before and regular filings and monitoring with the IPO.
Immigration	General consultation	General consultation, advice and opinions regarding the immigration laws and regulations.
	BI practice	General representation or appearances before the Bureau of Immigration (BI) and Department of Labor and Employment; and Assistance in the applications of visas, work or employment permits, alien certificates of registration, emigration clearance certificates, and other immigration documents.
Labor	General consultation	General consultation, advice and opinions regarding labor laws and regulations.