Salvador Llanillo & Bernardo

About the firm

Built on Trust. Strengthened by Integrity.

A decade and a half ago, Salvador & Associates (S&A) was established by some of the country’s best minds in taxation and commercial law. The firm has built a solid reputation as one of the Philippines’ foremost firms in tax and corporate law practice.

Today, as Salvador Llanillo & Bernardo (SLB), the firm proudly calls many of the country’s top 500 companies and various multinational corporations as clients. With services ranging from tax advisory, tax planning services, transfer pricing, employment and human relations, arbitration, and litigation, to commercial, corporate and intellectual property law, SLB continues to solidify its role as a true and trusted counsel for its clients.

The firm is powered by the collective excellence of highly qualified legal minds in the areas of taxation, commercial law, and litigation: ten partners, three senior associates, fourteen junior associates and counsels for immigration law, arbitration and litigation, as well as specialists in transfer pricing.

Tax

Clients turn to SLB’s top-tier tax lawyers for their unparalleled technical expertise, global reach, and in-depth knowledge of innovative structures and complex tax issues arising from transactions, controversies, and general business operations. The firm’s lawyers, which include a former division chief of the Department of Finance and a former head of the tax division of the Philippines’ largest multidisciplinary professional services firm, have extensive knowledge of taxation law as well as the workings of government. SLB is frequently engaged by multinational corporations for advocacy in tax controversy cases from the local board of assessment level up to the Court of Tax Appeals and Supreme Court proceedings. SLB also advises on the tax planning of refund cases, corporate transactions, reorganizations and tax treaty issues. It also provides a wide range of transfer pricing services.

SLB has been awarded the status of a “Recommended Firm” for 2015 by the International Tax Review (ITR). It has also been recognized as one of the Leading Philippine Tax Firms by ITR, Chambers and Partners, and Asian Counsel. Recently, it was recognized as a Tier 1 Transfer Pricing firm for the Philippines for 2019 by World TP in association with ITR.

As part of TAXAND, a global organization of over 2,000 leading tax advisors, SLB provides its clients with access to high quality, integrated, and independent tax advice in and across 50 countries. As an independent provider, TAXAND allows its member firms wide latitude in providing quality tax advice to its clients without independence issues.

SLB adds value to its relationships through its innovative and practical approaches to minimize tax liabilities on issues ranging from national internal revenue taxes such as income tax, value-added tax, percentage tax, and local taxes, excise tax, documentary stamp tax, and customs duties, local business taxes, and real property taxes to tax planning in various areas of corporate and individual transactions, such as corporate contracts, corporate reorganization, financial products, compensation and fringe benefits, and family wealth planning.

Affiliation

SLB is a member of TAXAND, a global network of over 2,000 leading tax advisors. As such, the firm has access to specialized and independent tax advice in 50 countries.

In its short but rich history, it has successfully handled hundreds of tax cases, amounting to billions of pesos. SLB now handles the most number of cases at the Court of Tax Appeals.

Beyond taxation, the firm is also engaged in commercial law practice with special projects like mergers and acquisitions, corporate reorganizations, initial public offerings, and the structuring and financing of investments. It likewise offers services in the areas of immigration, intellectual property, litigation and labor.
Services

• Tax Advocacy and Litigation
• Tax Planning and Consultation
• Tax advisory

• Tax Compliance
• Transfer pricing
• Estate/ Family Wealth Planning

• Customs and International Trade

Industry Knowledge

As leading tax counsel to global clients, SLB draws upon its expertise in the following sectors:

• Power and Energy
• Mining
• Banking and Financial Services
• Real Estate
• Manufacturing

• Outsourcing
• Hotels
• Restaurants
• Gaming

• Government Financial Institutions
• Telecommunications

• Pharmaceutical and Healthcare
• Insurance and Pre-need
• Food and Beverage
• Automotive

• Non-Profit Organizations and Public Corporations

For further information, please contact:

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Partner
International Tax and Transfer Pricing
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Marie Cherylle Z. Hular
Partner
Estate Planning, Special Projects, Corporate Law, Contract Law
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Our Firm is located at:

Units 815-816 Ayala Tower One
Ayala Triangle, Ayala Avenue
Makati City
Corporate and Retainer Services

SLB provides a broad range of corporate services, including incorporation of business entities, registrations with public agencies, development of various contracts, giving of regulatory advice, and handling of everyday legal inquiries.

SLB lawyers are all highly capable in handling complex commercial issues, as well as responding to all the client’s corporate needs promptly.

SEC Practice

SLB’s complement of lawyers is proficient in assisting in various developments and practice in relation to the Securities and Exchange Commission (SEC), including incorporation, filing of the articles of incorporation, securing approvals on amendments of articles of incorporation and/or by-laws, obtaining SEC licenses or registrations, and compliance with the disclosure and reporting requirements under the Securities Regulation Code and the Code of Corporate Governance.

Corporate Secretarial Services

The firm’s lawyers serve as Corporate Secretary to a number of companies from a wide range of industries, providing legal support in the context of the industry’s laws, regulations and current trends.

Directorship

SLB’s lawyers perform functions relative to their position as nominee directors, including independent director position.

General Consultation

SLB provides clients with quality legal advice on a wide range of corporate activities, both procedural and substantive to aid in strategic decision-making.

For further information, please contact:

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E: MZHular@salvadorlaw.com
Intellectual Property, Licensing, Media & Entertainment

With the addition of experienced intellectual property practitioners and technical consultants to the firm, the scope and range of SLB’s intellectual property rights protection and enforcement as well. SLB now provides the full range of legal services in this field including:

- Advisory services on Philippine legal issues relating to intellectual property rights (IPR), including intellectual property due diligence, opinion and counseling, and in all aspects of creation, protection and enforcement
- Trademark, patent, utility model, industrial design and copyright registration
- Negotiating, drafting and registering distribution, licensing and franchise agreements, and other forms of technology transfer arrangements
- Assisting law enforcement agencies in conducting police and customs enforcement actions (search & seizure operations) against IPT violators
- Prosecution of infringement, unfair competition, and other IPR cases before the regular courts and inter partes and other administrative proceedings before the Intellectual Property Office

The firm’s lawyers are well-informed of developments in science and technology, e-commerce, internet-related business transactions, cloud computing, and multi-media and other communication and entertainment platforms, ready to assist clients with creative and responsive advice on novel emerging legal issues.

For further information, please contact:

Llewellyn L. LLanillo
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Special Projects

SLB has a solid track record in all aspects of corporate and commercial transactions, including conducting due diligence, providing advice in the areas of banking, securities regulation, trusts, financing, debt restructuring and corporate reorganization, and serving as legal adviser for complex legal and commercial issues.

Clients can benefit from SLB’s complement of specialist lawyers with a commitment to provide prompt, reliable, and sound legal support and assistance.

SLB has represented companies in the field of telecommunications, business process outsourcing, manufacturing, real estate development, investment banking, pharmaceuticals and water supply projects in various corporate transactions.

Mergers and Acquisitions

SLB has abundant experience and excellent track record in legal matters concerning any form of M&A, including assistance in stock or asset acquisition transactions, registration of investments, proposal of optimal structuring, and preparation of shareholders agreements, plans of merger and articles of merger.

Joint Ventures

SLB has acted as counsel in several joint ventures and is highly capable of providing its legal support in the negotiations of joint venture agreements, preparation of shareholder agreements, subscription agreements, and other agreements.

Investments

SLB’s attorneys provide topnotch advice in the structuring of equity and/or debt investments, registration of investments with the BSP, registration of enterprises and business with the Board of Investments, Philippine Economic Zone Authority, and other relevant government authority in order to avail investment incentives and benefits.

Banking and Finance

SLB provides 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.

Infrastructure and Energy

SLB’s team of lawyers have assisted in build-operate-transfer projects, and industrial and infrastructure projects in industries such as telecommunications, water districts, and power generation, among others.

For further information, please contact:

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Marie Cherylle Z. Hular
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Labor and Litigation

SLB pursues the advocacy of the client’s causes with conviction and passion. The firm’s lawyers listen carefully to its clients to fully understand the root of their problems and honestly advise them on the merits of their claim and all available options. SLB explores every possible avenue to resolve a conflict amicably but will not hesitate to aggressively represent the client before the appropriate judicial or quasi-judicial body if it is in the client’s best interest. The firm dedicates its collective energies to gathering all of the relevant facts from witnesses and records, researching all applicable statutes and jurisprudence, and, in the end, crafting strategies that will present the strongest possible case for its clients.

Built upon the foundation of its extensive experience in tax litigation, SLB handles a comprehensive range of administrative, civil, labor, and criminal cases before trial and appellate tribunals.

SLB’s litigation practice is governed by a policy of transparency to the client. The firm’s lawyers keep the client abreast of what they are doing, why they are doing it, and the costs that are involved.

“True, we build no bridges. We raise no towers. We construct no engines. We paint no pictures – unless as amateurs for our own principal amusement. There is little of all that we do which the eye of man can see. But we smooth out difficulties; we relieve stress; we correct mistakes; we take up other men’s burdens and by our efforts we make possible the peaceful life of men in a peaceful state.” (John W. Davis).

For further information, please contact:

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Immigration

SLB’s immigration lawyers, which include a former assistant commissioner of the Bureau of Immigration, represent a wide variety of international clients, including investors, retirees, expatriates of multinational companies and their families, on a wide range of immigration matters and visa needs.

The collaborative relationship of the firm’s immigration lawyers with other SLB practices, including Labor, Litigation and Tax, allows them to deliver to clients the benefits of integrated legal resources across a broad spectrum of legal matters.

The areas in which SLB’s immigration lawyers provide support and counsel include:

- Processing of applications for various visas, including visa extension, visa conversion, exit or re-entry clearances and visa downgrading
- Processing of applications for various permits to work, including alien employment permits and special or provisional work permits
- Representing clients on deportation proceedings
- General counseling on immigration matters

SLB also represents clients before the Department of Justice, the Bureau of Immigration, the Philippine Retirement Authority, the Philippine Economic Zone Authority, the Board of Investments and other administrative agencies involved in the enforcement of immigration and labor laws affecting aliens.

For further information, please contact:

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Transfer Pricing

SLB is the first law firm in the Philippines to have a fully-dedicated transfer pricing team. SLB’s transfer pricing team delivers a wide range of transfer pricing solutions to companies in order to satisfy all aspects of their transfer pricing design/planning, compliance and risk management requirements.

Broadly, SLB’s transfer pricing services consist of the following:

• Transfer pricing design/planning
  Transfer pricing strategy/structure, business context and business process/company analysis, functional analysis, transfer pricing design/planning papers and benchmarking studies

• Transfer pricing documentation
  Masterfile, local file and country-by-country documentation, transaction-based documentation, transfer pricing review of legal agreements, corporate transfer pricing policies and implementation support

• Dispute resolution/management services
  Transfer pricing risk assessment and management, audit support, Advance Pricing Agreements (APAs), Mutual Agreement Procedures (MAPs), arbitration, negotiation with tax authorities and expert testimony

Armed with both technical and practical expertise from years of transfer pricing experience locally and in the region, SLB’s transfer pricing team works closely with each client and ensures that services are tailored specifically to meet client needs and that services are provided promptly and cost-efficiently. The team provides a practical hands-on approach whereby the Transfer Pricing Partner is fully involved in service delivery.

SLB’s transfer pricing team has assisted clients from many and varied industries, ranging in size from large global multinationals to mid-tier multinationals to smaller and emerging companies. Its growing list of transfer pricing clients include those from the following industries: oil and gas, banking and financial services, business process outsourcing (BPO), manufacturing, trading, software development, gaming, hotels, educational institutions, and engineering services.

SLB was recognized as a Tier 1 Transfer Pricing firm for the Philippines for 2019 by World TP in association with International Tax Review. It was the only law firm in the Tier 1 group dominated by Big 4 accounting firms.

For further information, please contact:

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Partner

Serafin U. Salvador, Jr.
Managing Partner

Practice Areas
Tax Advisory and Advocacy, Estate Planning

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After heading the Tax Division of the largest professional services firm in the Philippines, Serafin U. Salvador, Jr. propelled SLB to be one of the leading commercial law firms in the country. Currently with the world’s largest independent tax organization providing quality integrated tax advice worldwide, SLB can be considered as one of the highlights of Mr. Salvador’s illustrious career in taxation.

Mr. Salvador’s invaluable knowledge of taxation has provided local and international clients with advice instrumental to firmly establishing their businesses in their respective industries. His expert insight has helped small to medium-sized enterprises and multinational corporations to effectively deal with complex issues and rapid changes in a highly competitive global market.

His extensive experience and knowledge in the field of taxation has been recognized on a national level through his previous appointments as the president of the Tax Management Association of the Philippines and as a Bar Examiner in Taxation Law. An invaluable source of taxation expertise even among his peers in the global stage, Mr. Salvador was tapped to become a member of the United Nations Committee of Experts on International Cooperation in Tax Matters.

Contributing to the education and training of the younger generation in the intricacies of taxation has always been Mr. Salvador’s passion. He teaches at the country’s top law schools, the UP College of Law and the Ateneo Law School. He also taught at the De La Salle – FEU MBA-JD Program, St. Scholastica’s College of Commerce, the University Of Manila College Of Law, and the Philippine Women’s University College of Liberal Arts.

Mr. Salvador is a lecturer at the UP Law Center’s Mandatory Continuing Legal Education. He also served as a speaker and lecturer in SGV Management Tax Seminars, the Rotary Clubs of Makati, Quezon City, San Juan, and Pasig, and seminars sponsored by the Philippine Institute of Certified Public Accountants, the Tax Management Association of the Philippines, and the Philippine Chamber of Commerce and Industry.

Mr. Salvador has written for the CCH Journal of Asia-Pacific Taxation, the SGV Tax Division’s “Tax Files” column in the Philippine Daily Inquirer, and several local publications, expanding the reach of his contribution to the field of Philippine taxation.

Education, Experience & Training
• Graduate Tax Program, New York University - Graduate School of Law
• Master in Business Administration, Ateneo de Manila University
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Arts in Political Science, Ateneo de Manila University
• TOP Management Program, Asian Institute of Management
• Director, Bases Conversion and Development Authority
• Director and Chairman, Habitat Philippines Inc. Board of Trustees
• Managing Multinational Enterprises, INSEAD Fontainebleau, France
• Senior Adviser, SGV & Co.
• Tax Partner and Tax Division Head, SGV & Co.

Affiliations
• Integrated Bar of the Philippines
• Tax Management Association of the Philippines
• Management Association of the Philippines

He is admitted to the Philippine Bar and the New York Bar. His areas of practice include advertising, media and entertainment, corporate services and business transactions, e-commerce and technology, personal data protection, franchising and distribution, and investments, mergers and acquisitions.

Joining SLB in 2015, he brings with him a wealth of legal skill and knowledge and more than 40 years of legal and practical experience, having been associated with one of the largest law firms in the country as a partner, head of its intellectual property practice, and subsequently becoming the firm’s managing partner and senior counsel. He has at the same time served as an officer and director of many business corporations and foundations.


He has been involved in the drafting of legislative bills to update Philippine intellectual property law and has extensive practical hands-on experience in corporate servicing, licensing, technology transfer and product registration issues as counsel to or officer of various pharmaceutical and other manufacturing companies.

He was president of the Philippine Committee of Union Internationale des Avocats and is director and past president of the Philippine Bar Association. He is also a past president of the Philippine national groups of the Licensing Executives Society, Asian Patent Attorneys Association, and the Association Internationale pour la Protection de La Propriete Industrielle.

He is an adviser and past president of the Intellectual Property Association of the Philippines, the Executive Vice President and a trustee of LAWASIA Philippines, and a member of the Asociacion Europea de Abogados, the International Bar Association, United States Trademark Association, Federation Internationale des Conseilset Propriete Industrielle, Law Association for Asia and the Pacific, the Inter-Pacific Bar Association, the ASEAN Law Association, and the International Association of Defense Counsel.

He has been a Consultant to WIPO on the Franchising Guide for Developing Countries, and to the Department of Science and Technology – United Nations Development Programme Project “Achieving International Competitiveness through Technology Development and Transfer.” He has also served as a Bar Examiner in commercial law.

Education, Experience & Training
• Master of Laws in U.S. and Global Business Law, Suffolk University Law School
• Master of Laws in Transnational Commercial Practice, Lazarsky University, Warsaw, Poland
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Arts in Social Sciences, Ateneo de Davao University
• Former Managing Partner, Senior Counsel and IP Practice Group Head, SyCip Salazar Hernandez & Gatmaitan
• Litigation Attorney, Araneta Mendoza & Papa
• Foreign Attorney, Anderson Mori & Rabinowitz (Tokyo, Japan)
• Registered Patent Agent
• EEC / ASEAN Technology Transfer Program, INSEAD Euro Asia Centre, Singapore
• Program on Industrial Property, Japan Institute of Invention and Innovation / The Association for Overseas Technical Scholarship, Tokyo
Maria Rosario L. Bernardo
Co-Managing Partner

Practice Areas
Tax Planning and Consultation, Tax Advocacy and Litigation, Tax Compliance, Mergers and Acquisitions, Investments, Contract Drafting and Negotiation, Public Infrastructure

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Maria Rosario L. Bernardo joined SLB in 2003, bringing with her expert knowledge and invaluable experience she gained from the Department of Finance’s Revenue Operations Group, where she served as the Division Chief from 2001 to 2003. Ms. Bernardo also served as a Senior Associate for the Tax and Business Advisory Division of one of the most prestigious accounting and auditing firms in the region, SGV & Co.

At present, Ms. Bernardo is actively involved in SLB’s tax consultation and litigation practice, representing high-profile clients before the Bureau of Internal Revenue, the Department of Finance, the Regional Trial Courts, the Court of Tax Appeals, the Supreme Court, the Bureau of Local Government Finance, the Board of Investments, the Philippine Economic Zone Authority, and the Securities and Exchange Commission.

Education, Experience & Training
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Arts in Political Science, University of the Philippines Diliman

Affiliations
• Integrated Bar of the Philippines
• Financial Executives Association of the Philippines

Affiliations

- Integrated Bar of the Philippines
- Union Internationale des Avocats
- Philippine Bar Association
- Licensing Executives Society
- Asian Patent Attorneys Association
- Association Internationale pour la Protection de La Propriete Industrielle
- Intellectual Property Association of the Philippines
- International Bar Association
- United States Trademark Association
- Federation Internationale des Conseils En Propriete Industrielle
- Law Association for Asia and the Pacific
- Inter-Pacific Bar Association
- ASEAN Law Association
- International Association of Defense Counsel

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Practice Areas
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Maria Rosario L. Bernardo joined SLB in 2003, bringing with her expert knowledge and invaluable experience she gained from the Department of Finance’s Revenue Operations Group, where she served as the Division Chief from 2001 to 2003. Ms. Bernardo also served as a Senior Associate for the Tax and Business Advisory Division of one of the most prestigious accounting and auditing firms in the region, SGV & Co.

At present, Ms. Bernardo is actively involved in SLB’s tax consultation and litigation practice, representing high-profile clients before the Bureau of Internal Revenue, the Department of Finance, the Regional Trial Courts, the Court of Tax Appeals, the Supreme Court, the Bureau of Local Government Finance, the Board of Investments, the Philippine Economic Zone Authority, and the Securities and Exchange Commission.

Education, Experience & Training
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Arts in Political Science, University of the Philippines Diliman

Affiliations
• Integrated Bar of the Philippines
• Financial Executives Association of the Philippines

Affiliations

- Integrated Bar of the Philippines
- Union Internationale des Avocats
- Philippine Bar Association
- Licensing Executives Society
- Asian Patent Attorneys Association
- Association Internationale pour la Protection de La Propriete Industrielle
- Intellectual Property Association of the Philippines
- International Bar Association
- United States Trademark Association
- Federation Internationale des Conseils En Propriete Industrielle
- Law Association for Asia and the Pacific
- Inter-Pacific Bar Association
- ASEAN Law Association
- International Association of Defense Counsel
Education, Experience & Training
• Director, SGV & Co. Tax Division
• Tax Auditor, SGV & Co. Tax Compliance Group
• Associate Attorney, Quisumbing Torres
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Science in Commerce major in Accounting, De La Salle University Manila
• Bachelor of Arts in Economics, De La Salle University Manila

Affiliations
• Integrated Bar of the Philippines
• Tax Management Association of the Philippines
• Financial Executives Association of the Philippines

Mary Rose V. Pascual is one of SLB’s specialists in tax litigation and advocacy, corporate services, and human resources. She is the go-to expert when it comes to handling tax treaty relief applications for multinational clients and securing rulings that confirm the taxability of business transactions.

Ms. Pascual also handles applications with the Bureau of Immigration for the continued stay of foreign nationals and their dependents in the Philippines. She advises on the requirements for obtaining visas and work permits for investors and their employees. In addition, Ms. Pascual serves as a director and corporate secretary for domestic and international clients. She also renders regulatory and transactional advice, and oversees the drafting, execution, and review of legal agreements.

Internal Revenue, giving her invaluable knowledge and insight in tax assessment disputes and tax refund claims.

Education, Experience & Training
• Management Development Program, Asian Institute of Management
• Bachelor of Laws, University of the Philippines Diliman
• Bachelor of Science in Economics (Dean’s Medal Recipient), University of the Philippines Diliman

Affiliations
• Integrated Bar of the Philippines
• Tax Management Association of the Philippines
• American Chamber of Commerce of the Philippines
• Portia Sorority Alumnae Association
• UP Women Lawyers’ Circle
Jerome Joseph B. Arnaldo is SLB’s litigation specialist, actively handling tax litigation involving refunds and disputed assessments and general litigation, including local and real property tax litigation, labor and employment controversies, and intellectual property cases.

His work on tax refunds has varied from claims for refund of excess value-added tax (VAT) to income tax garnished by the Bureau of Internal Revenue to foreign exchange gains covered by income tax holiday. Mr. Arnaldo has also handled tax assessments involving pivotal issues such as validity of waivers, due process, constitutionally guaranteed tax exemption, tax treaty obligations, and tax evasion. Mr. Arnaldo’s experience in general litigation includes collection cases, injunction, nullification of BIR issuances, criminal cases, and local tax cases (for both business tax and real property tax).

Mr. Arnaldo is also active in providing advice to clients on labor issues and handling cases at the National Labor Relations Commission. He has provided legal services to clients in various industries such as power, manufacturing, information technology, construction, business process outsourcing, and education.

Education, Experience & Training
- Juris Doctor, Ateneo de Manila University
- Bachelor of Arts in Public Administration, University of the Philippines Diliman

Affiliations
- Integrated Bar of the Philippines

Rabiev Tobias M. Racho is a seasoned tax litigator, with numerous successful refunds and assessment disputes under his belt. He actively handles tax advisory work on corporate transactions, cross-border taxation, and tax treaty availments for SLB.

Backed by his vast experience in advocacy work, Mr. Racho represents clients before the Bureau of Internal Revenue, the Philippine Economic Zone Authority, the Bureau of Customs, and local government units on various tax, duties, and regulatory concerns such as statutory incentives, civil litigation, and special projects. He has experience in regulatory compliance and due diligence work in preparation for corporate restructuring and acquisitions.

Education, Experience & Training
- Master of Laws in Energy Law and Natural Resources, University of Calgary
- Juris Doctor (with honors), Ateneo de Manila University
- Bachelor of Arts in Philosophy, Ateneo de Manila University

Affiliations
- Integrated Bar of the Philippines
Mardomeo N. Raymundo, Jr.’s legal practice has run its entire breadth, encompassing major fields in commercial law and taxation, including high-level corporate work, special projects, tax and civil litigation, labor standards and relations, as well as intellectual property. His practice cuts across a wide range of key industries, including mining, energy, hotel, gaming, outsourcing, real estate, and infrastructure. With his extensive knowledge and experience in corporate law, he has implemented various corporate reorganizations and rendered advice on a myriad of commercial transactions, with emphasis on tax and regulatory compliance. One of his corporate restructuring ventures involved a transaction value of Php 22 billion.

Mr. Raymundo’s tax litigation practice is equally impressive. He has won numerous and precedent-setting cases in claims for refund of taxes, and protests against deficiency internal revenue and local tax assessments, with the Bureau of Internal Revenue (BIR), various local government units, the Court of Tax Appeals (CTA), the Regional Trial Courts (RTC), and the Supreme Court.

Among others, he successfully represented a client in claiming the refund of erroneously paid taxes in the amount of Php 220 million.

The dynamics of his core legal practice extends to providing advisory and due diligence work, corporate housekeeping, contract drafting and review, labor representation, and other regulatory matters with other government agencies, such as the Securities and Exchange Commission (SEC), the Bangko Sentral ng Pilipinas (BSP), and the Philippine Intellectual Property Office (IPOPHL).

**Education, Experience & Training**
- Bachelor of Laws (Ranked 4th and Recipient of the Dean’s Medal Award for Academic Excellence), University of the Philippines Diliman
- Bachelor of Science in Commerce Major in Business Management, De La Salle University Manila

**Affiliations**
- Integrated Bar of the Philippines

Lea Gracia V. Molina has 20 years of combined corporate, legal, international tax, and transfer pricing experience in the Philippines and Vietnam. She was a Transfer Pricing Senior Manager of a Big 4 accounting firm in Vietnam before leading the transfer pricing practice in the Philippines and Vietnam of a global boutique transfer pricing firm.

She has assisted clients in their transfer pricing needs, market entry strategies, and corporate restructuring in both the Philippines and Vietnam. She led local and regional transfer pricing projects (planning, documentation, and dispute resolution) for clients in various industries such as business process outsourcing, automotive, garments, pharmaceutical, consumer goods, oil and gas, logistics/freight forwarding services, insurance, banks and financial institutions, among others. In addition, she has written tax and transfer pricing articles for local and international publications and has been invited as resource speaker on transfer pricing in various seminars and symposia in Vietnam and the Philippines.

**Education, Experience & Training**
- Bachelor of Laws, University of the Philippines Diliman
- Bachelor of Arts in English Studies, cum laude, University of the Philippines Diliman

**Affiliations**
- Integrated Bar of the Philippines
- Tax Management Association of the Philippines
- Financial Executives Association of the Philippines
- Philippine Business Group in Vietnam
Marie Cherylle Z. Hular is the firm’s contracts and due diligence expert. She is actively involved in rendering corporate services and regulatory and compliance work with the Securities and Exchange Commission, and has served as Corporate Secretary of a group of companies engaged in the food and beverage industry with numerous branches in Metro Manila. She has likewise advised companies on requirements on initial public offerings (IPO) and pre-IPO restructuring and assisted listed companies on compliance with their disclosure requirements with regulatory bodies.

Ms. Hular worked in Singapore for two years handling regulatory compliance requirements of companies based in Singapore, Malaysia, Hong Kong, and BVI, which supplements her current practice in assisting foreign corporations seeking to establish a presence in the Philippines. In addition, Ms. Hular has extensive experience in structuring joint ventures, mergers and acquisitions of businesses, along with estate planning and labor practice.

Education, Experience & Training
- Bachelor of Laws (Ranked 9th), University of the Philippines Diliman
- Bachelor of Science in Management Engineering, Ateneo de Manila University

Affiliations
- Integrated Bar of the Philippines
- UP Women Lawyers’ Circle

Of Counsels

Cornelio C. Gison
Of Counsel

Practice Areas
Tax

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Mr. Cornelio C. Gison, a CPA-Lawyer, served the government as Undersecretary for Revenue Operations at the Department of Finance, Acting Commissioner of the Bureau of Internal Revenue, and consultant of the Philippine Deposit Insurance Corporation. Prior positions also include being President of the Capital Markets Integrity Corporation of the Philippine Stock Exchange and a Partner and Head of Tax Division of top auditing firm, SGV & Co.

After his career in government, he served as a Director in many companies, such as the Intex Holdings Group, Filinvest Land Inc. and Filinvest Development Corp. He currently sits in the Board of Advisers & Audit Committee of Metropolitan Bank & Trust Co and is the Corporate Secretary of Tulay sa Pag-Unlad, Inc., a microfinance NGO.

Atty. Gison obtained his Bachelor of Law degree at the Ateneo De Manila University (ADMU) and his Masters in Comparative Law at the University of Pennsylvania, USA. He graduated as Class Valedictorian in ADMU Law and topped the 1963 Philippine Bar Exam.

He recently joined SLB as Of Counsel.

Mr. Ceniza was connected with SyCip Salazar Hernandez and Gatmaitan, a law firm with extensive transnational practice, from January 1961 to December 1998. He was a senior partner and head of the litigation practice group of the firm. In his long years of practice, he gained extensive experience in commercial litigation, encompassing specialized areas such as banking, securities, credit transactions, bankruptcy, product liability, intellectual property, asset recovery, and intra-corporate disputes. He represented in major litigations various multinational corporations and Philippine government institutions, such as the Central Bank of the Philippines. Some of the major cases he had handled in the Supreme Court became precedent setting.

Immediately after his retirement from SyCip Salazar Hernandez and Gatmaitan at the end of 1998, Mr. Ceniza accepted as appointed as the General Counsel of the Lucio Tan Group of Companies, then the largest commercial-industrial conglomerate in the Philippines.

He served in this capacity from January 1999 to 31 March 2011. In June 1999, while serving as General Counsel for the Lucio Tan Group of Companies, Mr. Ceniza was appointed Senior Vice President - General Counsel and, in a concurrent position, Corporate Secretary of Philippines Airlines, Inc. (PAL). He retired from PAL in August 2011.

He resumed the private practice of law under the firm name, The Law Firm of Eduardo R. Ceniza and Partners, a boutique firm specialized in commercial arbitration.

In recognition of his expertise in commercial arbitration, Mr. Ceniza has been elected Fellow of the Charter Institute of Arbitrators (U.K.), the Hong Kong Institute of Arbitrators, the Singapore Institute of Arbitrators, the Philippine Institute of Arbitrators, and the Philippine Institute of Construction Arbitrators and Mediators.

He is an accredited arbitrator of the Hong Kong International Arbitration Center, the Shanghai International Arbitration Center, the Philippine Dispute Resolution Center, the Construction Industry.

Mr. Ceniza has acted as counsel and as arbitrator in various international and domestic commercial arbitration cases under ICC Arbitration Rules, UNCITRAL Arbitration Rules, PDRC Arbitration Rules, and CIAC Arbitration Rules.

Education, Experience & Training
- Associate of Arts, With High Honors, Lyceum of the Philippines University
- Bachelor of Laws, Summa Cum Laude and Valedictorian, Lyceum of the Philippines University
- Consistent Full Scholar from 1950 -1954 (High School) and 1954-1960 (University)
- Recipient of the award: “Most Outstanding Alumnus“ of the Lyceum of the Philippines University in 1991
- Placed 12th in the Bar Exams of 1960

Affiliations
- Chairman Emeritus, Philippine Institute of Arbitrators
- Chairman, Philippine Chapter of the East Asia Branch (Hong Kong) of the Chartered Institute of Arbitrators (U.K.)
- Former President and now incumbent Trustee, Philippine Dispute Resolution Center and Philippine Institute of Construction Arbitrators and Mediators
- Member, Integrated Bar Association

Special Counsels

Nelson M. Aspe
Special Counsel

Practice Areas
Field – Tax Advisory and Advocacy

EMAIL: NMAspe@salvadorlaw.com

After twelve years in public accounting practice and nearly twenty seven years in government service through the Bureau of Internal Revenue (BIR), the last nine years of which as the Deputy Commissioner of Internal Revenue (DCIR) for Operations, Nelson M. Aspe came back to public practice. He has joined SLB as Special Counsel, particularly in the field of Taxation. His experience in public accounting started as a junior auditor and wound up as a junior partner.

His journey at the BIR started at the entry level - Revenue Enforcement Officer, then as an Executive Assistant at the Office of the Commissioner, served for over a year at the Office of the DCIR - Legal and Inspection Group and then under the Operations Group, which includes almost two years as a Regional Director in Revenue Region No. 8 based in Makati.

At the BIR Operations Group, Mr. Aspe was responsible for the design, review and administration of policies on assessment, collection and taxpayers assistance. He likewise served at the then VAT Review Committee, the group drafting regulations, circulars and other revenue issuances. Much of his time were also spent as BIR representative or Resource person in other administrative offices and even in both houses of the legislature, including professional and business organizations such as the Philippine Institute of Certified Public Accountants (PICPA) and its sectoral and regional organizations, Integrated Bar of the Philippines, Tax Management Association of the Philippines, Financial Executive Institute of the Philippines (FINEX), and other non-government organizations. Among his international exposures are participations in a number of tax fora including that of the annual Study Group for Asian Tax Administration and Research (SGATAR).

Mr. Aspe has degrees in Bachelor of Science in Commerce (BSC, major in Accounting) and Bachelor of Laws (LLB). He is a Career Executive Service Officer, ranked as CESO III. He presently serves as a Director of Philippine Red Cross - Rizal Chapter and as an officer of Rotary International District 3800.

Education, Experience & Training
- Deputy Commissioner, Bureau of Internal Revenue
- Bachelor of Laws, Jose Rizal University
- Bachelor of Science in Commerce, University of Nueva Caceres
Edgardo L. Mendoza
Special Counsel
Practice Areas
Immigration Law
EMAIL: GLMendoza@salvadorlaw.com

Edgardo L. Mendoza worked with the Bureau of Immigration as Assistant Commissioner. In his work for the Bureau, Mr. Mendoza often represented or assisted the Commissioner in national and international immigration conferences, including the ASEAN Meeting of Immigration Director-Generals. He has attended and participated in numerous international seminars and workshops, including those sponsored by the Department of Foreign Affairs, the Department of Tourism, and the Interpol. His extensive experience in the Bureau of Immigration has provided Mr. Mendoza with invaluable expert knowledge and unparalleled insight on immigration laws.

Maricon Z. Maralit-Soriano
Special Counsel
Practice Areas
Tax Advocacy and Litigation, Corporate Advisory, Immigration Law
EMAIL: MZMaralit@salvadorlaw.com

Maricon Z. Maralit-Soriano specializes in tax advocacy and litigation, corporate advisory, and immigration matters. At SLB, Ms. Maralit-Soriano was part of the team that handled the restructuring of a corporation, which was partly owned by a global supplier of specialty paper and engineered products. She was involved in the successful litigation of numerous tax cases that involved judicial refund claims of one of the largest banks in the Philippines, a multinational telecommunications corporation, and various power companies.

She currently represents a prominent water concessionaire against disputed assessments before the Court of Tax Appeals. Ms. Maralit-Soriano is extensively involved in various immigration proceedings including visa applications of different types and deportation proceedings.
Kristine Joy provides advisory and advocacy services to local and foreign clients on various tax issues. Her advisory experience includes transactions structuring, corporate restructuring, availing of fiscal incentives, contract review with emphasis on its tax implications, and interpretation of tax laws and treaty provisions.

Ms. Carlos has also represented clients before various government agencies such as the Bureau of Internal Revenue (BIR), Securities and Exchange Commission (SEC), Board of Investments (BOI) and the Philippines Economic Zone Authority (PEZA).

Marie Denise G. Africa focuses on corporate and commercial law. She assists in mergers & acquisitions, corporate restructuring, contract drafting and review, and corporate and retainer services. She has worked directly with BPOs, holding companies, investment houses, private equity firms, and companies in the food and beverage, IT, manning, media production, mining, petroleum, pharmaceutics and healthcare, private auction, retail, education, and shipping industries.

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**Kristine Joy G. Carlos**

Senior Associate | Admitted to the Philippine Bar in 2011

**Practice Areas**

Tax Advisory and Advocacy, Tax Litigation, Corporate Services, and Labor Advisory (Gaming, Educational Institutions, Media and Business Process Outsourcing)

**EMAIL**: KGCarlos@salvadorlaw.com

**Education, Experience & Training**

- Juris Doctor, Ateneo de Manila University (2010)
- Bachelor of Science in Accountancy, De La Salle University Manila (2005)

**Affiliations**

- Integrated Bar of the Philippines
- Philippine Institute of Certified Public Accountants

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**Marie Denise G. Africa**

Senior Associate | Admitted to the Philippine Bar in 2011

**Practice Areas**

Corporate and Commercial Law, Mergers and Acquisitions, Corporate and Retainer Services

**EMAIL**: DGAfrica@salvadorlaw.com

**Education, Experience & Training**

- Juris Doctor, Ateneo De Manila University (2010)
- Bachelor of Science in Business Management, Ateneo de Manila University (2006)

**Affiliations**

- Integrated Bar of the Philippines
Junior Associates

Iris Katrine M. Exchaure
Junior Associate | Admitted to the Philippine Bar in 2016

Practice Areas
Corporate and Retainer Services, Intellectual Property, Tax Advocacy and Litigation

EMAIL: IMExchaure@salvadorlaw.com

Iris currently assists in corporate matters regarding incorporation, closure and liquidation of businesses, tax advocacy and litigation, tax advisory, and intellectual property. Prior to joining the firm she was a legal intern in DLSU College of Law’s Developmental Legal Aid Clinic (DLAC) and in a law firm specializing in labor and employment practice.

Education, Experience & Training
• Juris Doctor [Ranked 8th], De La Salle University (2015)
• Bachelor of Science in Commerce, Major in Legal Management, De La Salle University (2011)

Affiliations
• Integrated Bar of the Philippines

Khersien Y. Bautista
Junior Associate | Admitted to the Philippine Bar in 2016

Practice Areas
Tax Advisory and Litigation, Labor and Employment Advisory, Corporate and Retainer Services, Special Projects, and Data Privacy Advisory

EMAIL: KYBautista@salvadorlaw.com

Khersien currently assists in tax advisory and litigation, labor and employment advisory, corporate and retainer services, special projects, and data privacy advisory. Prior to joining the firm, she was a legal intern with the Office of the Solicitor General, UP Office of Legal Aid, and a law firm specializing in criminal and civil litigation. She was a research assistant with the UP Law Center and an editorial assistant with the UP Third World Studies Center.

Education, Experience & Training
• Juris Doctor, University of the Philippines Diliman (2015)
• Bachelor of Arts in Political Science, University of the Philippines Diliman (2011)

Affiliations
• Integrated Bar of the Philippines

Leah Francesca M. Castillo
Junior Associate | Admitted to the Philippine Bar in 2016

Practice Areas
Tax Advisory and Assessment, Transfer Pricing and Special Projects

EMAIL: LMCastillo@salvadorlaw.com

Leah joined SLB in November 2017 and currently assists in tax assessments, tax litigation, advisory, corporate housekeeping and retainer services.

Prior to joining SLB, Leah was part of the Transfer Pricing Team of KPMG R.G. Manabat and Co. from June 2016 to October 2017. She has assisted in projects involving tax assessments, incorporation, mergers and closures. She has also assisted in tax advisory services to a Japanese corporation in relation to bidding for government railway project and Engineering Procurement and Construction (EPC) contracts.

Education, Experience & Training
• Bachelor of Laws, San Beda University Manila (2014)
• Bachelor of Science in Commerce, Major in Applied Economics, University of Santo Tomas (2008)

Affiliations
• Integrated Bar of the Philippines

Leah is also a licensed real estate broker.
Junior Associates

Jocel Isidro S. Dilag
Junior Associate | Admitted to the Philippine Bar in 2017

Practice Areas
Tax Advocacy and Litigation, Labor and Employment Advisory, Corporate and Retainer Services, Criminal and Civil Litigation, Transfer Pricing, Special Projects (Manufacturing, Banking and Financial Services, Pharmaceuticals, Food and Beverage, Real Estate and Construction, Business Process Outsourcing, Power and Energy, and Foundations)

EMAIL: JS Dilag@salvadorlaw.com

A former intern of the firm, Jocel formally joined SLB in January 2017.

Prior to joining SLB, Jocel was a legal intern at the UP Office of Legal Aid where he was accorded Outstanding Intern. He also served as a research assistant to the Office of the Associate Dean of the UP College of Law and as a legal researcher in the case decongestion project of The Asia Foundation. Upon graduation, he received the Dean’s Service Award for his leadership role as Commissioner of the UP Law Bar Operations Commission. His supervised legal research on same sex property relations won the Florida Ruth P. Romero Prize: Best Paper in Family Law and is published in Volume 90 of the Philippine Law Journal.

Alexis John S. Ramos
Junior Associate | Admitted to the Philippine Bar in 2017

Practice Areas

EMAIL: AS Ramos@salvadorlaw.com

Alexis John currently assists in tax advocacy, tax advisory, labor and employment advisory, immigration, intellectual property, corporate and retainer services, and special projects. Prior to joining the firm, he was a legal intern with the Office of the Solicitor General, Office of the Government Corporate Counsel, and a law firm specializing in due diligence and litigation.

Rachelle Anne D. Gutierrez
Junior Associate | Admitted to the Philippine Bar in 2017

Practice Areas
Criminal and Civil Litigation, Labor Law, Intellectual Property and Corporate Practice

EMAIL: RGutierrez@salvadorlaw.com

Rachelle currently assists in litigation, intellectual property and corporate and retainer services. Prior to joining SLB, she was a legal intern for a full service law firm with practices in criminal and civil litigation as well as labor law, intellectual property and corporate practice. She was also a member of the editorial board of the official student publication of the Ateneo Law School, the Palladium.
Ian Jerrick B. Inandan  
Junior Associate | Admitted to the Philippine Bar in 2017

Practice Areas
Tax Advocacy and Litigation, Corporate and Retainer Services, Civil and Criminal Litigation, and Estate Settlement

EMAIL: ibinandan@salvadorlaw.com

Ian Jerrick is a CPA-Lawyer and currently assists in tax cases before the Bureau of Internal Revenue and Court of Tax Appeals. He also handles civil and criminal cases before the regular and appellate courts, and assists various corporate and retainer clients of the firm. Before joining SLB, he was an associate from another law firm specializing in public-private partnerships, and was involved in projects with the national and local governments.

Prior to his admission to the bar, he was an auditor for SGV & Co. and was involved in audit and review engagements of entities engaged in real estate, mining, energy, and consumer goods.

Lee Realino F. Reyes  
Junior Associate | Admitted to the Philippine Bar in 2015

Practice Areas
Tax Advisory, Tax Advocacy and litigation, Tax Compliance, Corporate Services, Special Projects

EMAIL: lfreyes@salvadorlaw.com

Lee actively assists in both tax advisory and advocacy services of the Company. He has handled tax controversy cases (i.e. Tax Assessment) of multinational companies and entities classified as Large Taxpayers before the Bureau of Internal Revenue, as well as before judicial courts. He also assists in the corporate law services of the firm from setting up, to amendments of Articles of Incorporation, and dissolution of a Company. Lee has wide-range experience in dealings with various government offices and agencies such as the BIR, PEZA, SEC, and also the local government unit.

Before joining the firm, Lee served as an Associate Director in the business tax services of SGV&Co, specializing in the practice of Philippine Taxation and Corporate Law. As a CPA, Lee worked as an associate in the Banking Audit of KPMG R.G. Manabat & Co. (formerly Manabat-Sanagustin & Co.) rendering assurance services to banking and financial institutions.

Education, Experience & Training
• Juris Doctor, De La Salle Lipa (2016)
• Bachelor of Science in Accountancy, Cum Laude, De La Salle Lipa (2009)

Affiliations
• Integrated Bar of the Philippines
• Philippine Institute of Certified Public Accountants
Junior Associates

Bernadine Joy E. Sengson
Junior Associate | Admitted to the Philippine Bar in 2018

**Practice Areas**
Corporate and Retainer Services, Special Projects, Contract Review, Tax Advocacy, Tax Advisory, and Estate Settlement

**EMAIL:** BESengson@salvadorlaw.com

Bernadine currently assists in corporate and retainer services, regulatory and compliance work with the Securities and Exchange Commission, special projects, contract review, tax advocacy, tax advisory, and estate settlement. Prior to joining the firm, she was a legal intern and research assistant at the UP Office of Legal Aid and an apprentice at a full service law firm with practices in corporate acquisition, corporate services, labor relations and litigation. She formerly worked as a legal editor for the Assistant Secretary – Legal Affairs Office of the Department of Agrarian Reform.

**Education, Experience & Training**
- Juris Doctor, University of the Philippines Diliman (2017)
- B.S. Psychology, University of the Philippines Diliman (2013)

**Affiliations**
- Integrated Bar of the Philippines

Joshua Y. Bagotsay
Junior Associate | Admitted to the Philippine Bar in 2018

**Practice Areas**
Tax Advocacy, Advisory, and Litigation, Corporate and Retainer Services

**EMAIL:** JYBagotsay@salvadorlaw.com

Joshua is currently involved in tax advocacy and litigation cases before the Bureau of Internal Revenue, Bureau of Customs, and Court of Tax Appeals. He also assists in rendering corporate services and regulatory and compliance work with the Securities and Exchange Commission. Joshua is a Certified Public Accountant and a Real Estate Broker. He is a former Senior Associate of SGV & Co’s I.T. Risk and Assurance Division.

**Education, Experience & Training**
- Juris Doctor, De La Salle University (2017)
- Bachelor of Science in Accountancy, De La Salle University Manila (2009)

**Affiliations**
- Integrated Bar of the Philippines
- Philippine Institute of Certified Public Accountants

Marjorie R. Rosario
Junior Associate | Admitted to the Philippine Bar in 2018

**Practice Areas**
Corporate and Retainer Services, Tax Advisory and Advocacy, Labor and Employment Advisory

**EMAIL:** MRRosario@salvadorlaw.com

Marjorie currently assists in rendering corporate services, regulatory and compliance work with the Securities and Exchange Commission, tax advisory and advocacy, labor and employment advisory. Prior to joining the firm, she was a legal intern with the Office of the Solicitor General, UP Office of Legal Aid, and a full service law firm with practices in acquisition, corporate services, labor relations and litigation. She formerly worked as a research analyst under the mergers and acquisitions team for Thomson Reuters Corp.

**Education, Experience & Training**
- Juris Doctor, University of the Philippines Diliman (2017)
- Bachelor of Science in Management major in Legal Management, Ateneo de Manila University (2013)

**Affiliations**
- Integrated Bar of the Philippines
Graciella S. Fernandez
Junior Associate | Admitted to the Philippine Bar in 2019

Practice Areas
Tax Advocacy and Litigation, Corporate and Retainer Services, Labor and Employment Advisory, Civil and Criminal Litigation, and Estate Settlement

EMAIL: GSFe{	extperiodcentered}rnandez@salvadorlaw.com

Graciella joined SLB in January 2019, and currently assists in the various practice areas of the firm. Prior to joining SLB, Graciella was a legal apprentice for a full-service law firm specialized in criminal, civil, and labor litigation, corporate practice, and taxation. She was also a student-intern of the Ateneo Legal Services Center.

Patricia Nicole Y. Acido
Junior Associate | Admitted to the Philippine Bar in 2019

Practice Areas
Tax Advisory, Tax Advocacy and Litigation, Labor and Employment Advisory, Corporate and Retainer Services, Special Projects

EMAIL: PYAcido@salvadorlaw.com

Pat joined SLB in January 2019 and currently assists in tax advisory, tax advocacy and litigation, labor and employment advisory, corporate and retainer services, and special projects. Prior to joining the firm, she was a legal intern at the International Committee of the Red Cross in the Philippines and at the Developmental Legal Advocacy Clinic of the DLSU College of Law.

Isabel Assunta C. Caguioa
Junior Associate | Admitted to the Philippine Bar in 2019

Practice Areas
Corporate and Retainer Services, Special Projects, Tax Advocacy and Tax Advisory, and Intellectual Property

EMAIL: ICCaguioa@salvadorlaw.com

Isabel joined the firm in January 2019 and currently assists in rendering corporate and retainer services, special projects, tax advisory and advocacy, and intellectual property law advisory and services. Prior to joining the firm, she was a legal intern for a boutique law firm with a specialized practice in intellectual property law. She was an editor for the Ateneo Law Journal for three years, during which time she was a member of the Executive Committee, a Lead Editor for two Issues, and published two Essays. She also worked as an editor on “Tending Life”, a series of papers on the right to life in the context of the drug war and the death penalty, for the Free Legal Assistance Group (FLAG).
Junior Associates

Anna Maria Cindy D. Perez
Junior Associate | Admitted to the Philippine Bar in 2019

Practice Areas
Tax advocacy, advisory, assessments, and litigation, intellectual property, and corporate and retainer services.

EMAIL: CDPerez@salvadorlaw.com

Cindy joined SLB in January 2019 and currently assists in tax advocacy, advisory, assessments, and litigation, intellectual property, and corporate and retainer services. Prior to joining the firm, she was an intern at a full service law firm with practices in corporate acquisition, corporate services, energy, intellectual property, labor relations, and litigation.

Education, Experience & Training
• Juris Doctor, Ateneo de Manila University (2018)
• Bachelor of Arts, Major in English Literature, Ateneo de Manila University (2013)

Affiliations
• Integrated Bar of the Philippines

Roberto Romallo G. Reyes
Junior Associate | Admitted to the Philippine Bar in 2019

Practice Areas
Tax Advisory, Advocacy, and Litigation; Corporate and Retainer Services; Contract Law; and Estate Planning.

EMAIL: RGReyes@salvadorlaw.com

Robie is a CPA-Lawyer whose practice focuses on commercial law and taxation. He has handled tax cases before the Court of Tax Appeals and Supreme Court. He represents clients before the Bureau of Internal Revenue in various matters, including disputing audit investigations in all stages of the assessment process. His tax practice includes advising clients on tax implications of certain transactions. In addition, he assists investors in setting up businesses in the Philippines and guides them on registration, licensing, and compliance matters.

He graduated honorable mention from De La Salle University in 2014 with a Bachelor’s Degree in Accountancy. In 2014, he passed the board exam for Certified Public Accountants (CPAs). He obtained his Juris Doctor degree (specializing in intellectual property) from Ateneo de Manila University in 2018, where he was a dean’s lister. He joined the firm in 2019 and was admitted to the Philippine bar in the same year.

Education, Experience & Training
• Juris Doctor, Ateneo de Manila University (2018)
• Bachelor of Science in Accountancy, De La Salle University Manila (2014)

Affiliations
• Integrated Bar of the Philippines
Al-Jan Jam T. Ebbah
Tax Compliance and Transfer Pricing Manager

Practice Areas
Transfer Pricing, International Tax, Tax Compliance, Tax Advisory, Tax Advocacy, Special Projects and Corporate Services

EMAIL: JTEbbah@salvadorlaw.com

Jam currently assists in the preparation of transfer pricing documentation, cross-border taxation, tax advocacy, tax compliance and advisory, special projects and corporate services.

Before joining SLB, he worked as a tax and business manager in a service delivery center for clients in Australia, New Zealand and Singapore. He also worked as a tax specialist who is responsible for the direct taxes, transfer pricing documentation and planning, compensation and compliance of a multinational company in the Philippines.

He worked as a tax senior in Navarro Amper & Co. (Deloitte Philippines) rendering a wide range of services such as global employer services, tax compliance, assistance in tax audits and applications for tax refunds and rulings, and corporate services and dealings with government agencies such as BIR, SEC and PEZA. Before leaving Deloitte, he was the lead senior in-charge of the transfer pricing team.

Education, Experience & Training
• B.S. Accountancy, cum laude, Ateneo de Zamboanga University (2012)

Affiliations
• Philippine Institute of Certified Public Accountant
• National Institute of Accounting Technicians

Rodel G. Samiento
Legal Assistant

Practice Areas
Tax Compliance, Tax Assessments, Tax Refunds, Transfer Pricing, Special Projects and Corporate Services

EMAIL: RGSarmiento@salvadorlaw.com

Rodel joined SLB as a legal assistant in September 2016. He is currently involved in assisting clients from various industries in their tax needs such as compliance, advisory, advocacy, assessments and refunds. He also assists teams that render tax due diligence, corporate services, and transfer pricing services, including research and benchmarking.

Rodel is a Certified Public Accountant. Before entering SLB, he was an Audit Associate at OO and Associates, CPAs (formerly Ong, Ordonez, and Associates) where he gained 3 years of experience in audit and assurance, tax consultancy and processing of documentary requirements with various government agencies of corporations in various industries such as real estate, services and manufacturing.

Education, Experience & Training
• Bachelor of Science in Accountancy, Polytechnic University of the Philippines (2012)

Affiliations
• Philippine Institute of Certified Public Accountants
Jose Antonio M. Santos
Transfer Pricing Junior Consultant

Practice Areas
Transfer Pricing

EMAIL: AMSantos@salvadorlaw.com

Jose Antonio is involved in the area of transfer pricing, from benchmarking and research to preparing local and master files for various companies in different industries. Prior to joining SLB, he interned at an accounting firm.

Education, Experience & Training
• Bachelor of Arts in Economics, Accounting Concentration, University of California, Riverside (2017)