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ATTORNEYS AT LAW

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•Who is MTF?

- We are a full-service law firm comprised of highly-skilled, experienced, multi-disciplined, innovative and principled corporate, tax, customs and international trade, corporate, and litigation attorneys, with unique strategy for legal success and excellent core values

- We provide wisdom in a variety of disciplines, combined
with practicality, responsiveness, and passion.

OUR FIRM

- Our firm follows a unique strategy for legal success—employing a holistic discipline for profoundly understanding a client's needs and crafting effective, pragmatic and principled approaches in every area of our practice.

- MTF has grown, in response to the demands of its clients—who are its primary reason for being.

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OUR MISSION

We assist our clients resolve their business, legal and tax concerns, thereby enabling them to achieve their objectives.

OUR VISION

We aim to be the choice legal counsel in our fields of practice and expertise.

We aim to continuously build a highly efficient, agile, enduring, and dynamic organization.

Our vision reflects our core values of integrity, excellence, effectiveness, clarity, fairness, diligence, and social responsibility.

Our firm values the wellbeing of our people.

OUR CORE VALUES

Integrity

We hold ourselves accountable to the highest professional, moral and ethical standards in the performance of our work.

High Quality and Effectiveness

Championing our client's best interest

Client First

We believe that the client's best interest should always come first.

Passion and Diligence

Staying passionate about our work and putting the highest value in hard work, discipline and diligence

Clarity

Ensuring clarity in our work by staying simple, precise and clear in all our communications

Personnel Well-Being

Going beyond the work by taking care of our team's financial, physical, emotional and spiritual well-being

Fairness

Maintaining equity and fairness between our partners, clients, personnel, contractors, and counterparties

Social Responsibility

Staying socially responsible in our work by involving ourselves and supporting causes and advocacies that help others, especially the less fortunate

Integrity

We hold ourselves accountable to the highest professional, moral and ethical standards in the performance of our work.

High Quality and Effectiveness

We deliver high quality, excellent and effective legal work and advice, taking into consideration our client's best interest

Client First

We believe that the client's best interest should always come first.

Fairness

We maintain equity and fairness between our partners, clients, personnel, contractors, and counterparties

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Personnel Well-Being

Going beyond the work by taking care of our team's financial, physical, emotional and spiritual well-being

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Social Responsibility

Staying socially responsible in our work by involving ourselves and supporting causes and advocacies that help others, especially the less fortunate

Our partners are known and experts in their fields

AWARDS and RECOGNITIONS of FIRM

WORLD TAX

Chambers AND PARTNERS

EXPERTGUIDES

The LEGAL 500

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Atty. Euney Marie J. Mata-Perez

- Managing and founding partner
- Certified public accountant
- Past President of the Tax Management Association of the Philippines and the Asia-Oceania Tax Consultants Association
- Leading tax practitioner in the Philippines by Chambers & Partners
- Top 100 lawyers of the Philippines by Asia Business Law Journal

Atty. Gerardo Maximo V. Francisco

- Founding partner of MTF
- Member of the New York State bar
- Specializes and actively works and advises on a broad range of corporate, tax, and regulatory matters
- Has counseled local and multinational companies

Atty. Mark Anthony P. Tamayo

- Certified public accountant
- Previous Tax Partner at SGV & Co., (served as the Indirect Tax Country Leader and head of the Global Trade & Customs practice.)
- Expertise includes, customs and international trade advisory, planning, and controversy; tax advisory and controversy; cross border tax planning; corporate organization, reorganization, and restructuring; and investment incentives

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Our Practice Areas

https://mtfcounsel.com/practice-areas/

Practice Areas

Taxation

Customs and International Trade

Deals, Mergers and Acquisitions

Foreign Investments

Infrastructure, Energy, Mining and Government Projects

Loans & Project Finance

Corporate Reorganizations, Restructuring & Rehabilitation

General Corporate Practice

Litigation and Dispute Resolution

Labor and Employment

Immigration

Intellectual Property

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Taxation

- Tax Advisory and Planning
- Tax Incentives
- Estate and Wealth Planning; Property Transfers
- Tax Advocacy and Controversy
- Rulings, Tax Treaty Reliefs and Tax Clearances
- Tax Compliance and Due Diligence Review
- Tax Seminars

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Special Projects

- Deals, Mergers & Acquisitions
- Foreign Investments
- Infrastructure, Energy, Mining and Government Related Projects
- Loans and Project Finance
- Corporate Reorganization and Restructuring

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Customs and Trade

- Customs and Trade Advisory and Planning
- Customs Advocacy and Controversy
- Prior Disclosure Program Availment
- Rulings and Clearances
- Customs Compliance Review
- General Customs Services
- Trade Measures Assistance
- Customs and trade Seminars

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General Corporate Services

- General Corporate Practice
- Corporate Advisory
- Corporate Secretarial Services
- Business Permits

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Litigation & Labor

- Customs Litigation and Judicial Appeals
- Tax Litigation, Judicial Protests and Appeals
- Labor and Employment Litigation

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•Our Clients

- •Multinationals
- •High net worth individuals and families
- •Publicly listed companies
- •Family and closed corporations
- •From various industries

•Industries we serve

- Energy, renewable energy, biofuel
- Manufacturing (cement, food, pharma products, etc.)
- Agriculture
- Services
- Education
- Real estate
- Financial services
- Insurance
- Medical service
- Lending and financing
- Charitable

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REPRESENTATIVE CLIENTS

- Aboitiz Power Corporation
- Canon Philippines, Inc.
- Cavite BioFuels Producers Inc.
- Delivery Hero Dmart Philippines Inc.
- Hedcor, Inc.
- Holcim Mining and Development Corporation
- Holcim Philippines, Inc.
- PowerSource Group Development Corporation
- Republic Cement & Building Materials, Inc.
- Shimizu-Fujita-Takenaka-EEI Joint Venture
- Sun Life of Canada (Philippines), Inc.
- Vertical Space Interiors, Inc.
- Zalora Philippines, Inc.

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MTF International Affiliations

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MTF Local Affiliations

MAP
Management Association of the Philippines

FINEX

TM-AP
EST. 1982

The Philippines-Japan Society

eccp
EUROPEAN CHAMBER OF COMMERCE
OF THE PHILIPPINES

GREEN PRO
GREENPRO
The Real Estate Association

ICD
Institute of Corporate Directors

SharePHIL
SHAREHOLDERS' ASSOCIATION OF THE PHILIPPINES
F.A.I.T.H. to the Investor
Fairness, Accountability, Independence, Transparency, Honor

SEIPI

International Tax Specialist Group (ITSG)

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- ITSG is a network of tax specialists with members in over 50 countries around the world.
- Each ITSG member is highly experienced in international tax planning and is recognized as such by his or her peers.
- Members join the group "by invitation" after working successfully with other members.
- ITSG provides high quality, practical, and creative international tax advice on a worldwide basis.

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itsg

INTERNATIONAL TAX SPECIALIST GROUP

COVID-19 TAX MEASURES

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MEMBERS: PHILIPPINES

Makati City

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Euney Marie J. Mata-Perez
Mark Anthony P. Tamayo

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The Asia Oceania Tax Consultants' Association (AOTCA)

Euney Marie Mata-Perez was the first Filipino and woman to hold the position as President from 2018-2022

The Asia Oceania Tax Consultants' Association (AOTCA) is an umbrella organization with the purpose to bring together all tax advisers' organizations of all Asia and Oceanic states and to safeguard the professional interests of tax advisers and to assure the quality of tax services provided to the public.

AOTCA

AOTCA Bali 2022

AOTCA Bali 2022
Gala Dinner
24 November 2022

The Tax Management Association of the Philippines, Inc. (TMAP)

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- TMAP is a non-stock corporation established primarily to professionalize tax practice and provide a channel by which the private sector may actively participate in the drafting of tax laws, rules and regulations.
- Atty. Euney Marie J. Mata-Perez was a former President.
- Our Senior Associates were recently inducted as members.

Management Association of the Philippines (MAP)

Euney Mata-Perez currently Chairs the Tax Committee of MAP

With promoting management excellence for nation-building as its main objective, the MAP is 68-years-old management organization whose over 1,000 members represent a cross-section of CEOs, COOs and the other top management practitioners from the largest local and multinational companies operating in the Philippines.

Financial Executives Institute of the Philippines (FINEX)

Euney Mata-Perez was former EVP and Corporate Secretary

Financial Executives Institute of the Philippines (FINEX) is a non-stock, non-profit, non-political professional association formally organized on January 15, 1968 with the goal to which aims to be the leading national organization of finance professionals and practitioners dedicated to the advancement of financial knowledge and expertise.

The Tax Management Association of the Philippines, Inc. (TMAP)

Euney Mata-Perez was a former President of TMAP (2013).

The Tax Management Association of the Philippines, Inc. (TMAP) is a non-stock corporation founded on October 22, 1981 established primarily to professionalize tax practice and provide a channel by which the private sector may actively participate in the drafting of tax laws, rules and regulations.

The Semiconductor and Electronics Industries in the Philippines Foundation, Inc. (SEIPI)

The Semiconductor and Electronics Industries in the Philippines Foundation, Inc. or SEIPI is the largest organization of foreign and Filipino electronics companies in the Philippines and through its vision and dedication of its members, aims to make the Philippines a globally competitive business environment for semiconductor and electronics technologies.

European Chamber of Commerce of the Philippines (ECCP)

Mark Tamayo chairs the Customs Committee of ECCP

The ECCP is a bilateral foreign chamber that promotes European interests in the Philippines and vice versa. With nearly 800 members, the ECCP offers a strong business network that holds great potential in translating to tangible business opportunities. It is a unique organization that offers membership as well as professional business services to members and clients.

Shareholders' Association of the Philippines Inc. (SharePHIL)

Euney Mata-Prerez chairs the Publicity Committee

Shareholders' Association of the Philippines Inc. (SharePHIL) aims to serve as a catalyst to a more dynamic and sustainable capital market through investor education and advocating for the protection of shareholders' rights and promoting shareholder activism in a positive way.

The Institute of Corporate Directors (ICD)

The Institute of Corporate Directors (ICD) is a non-stock, not-for-profit organization dedicated to the professionalization of Philippine corporate directorship by raising the level of corporate governance policy and practice to world-class standards.

Guild of Real Estate Entrepreneurs and Professionals (GREENPRO)

Guild Real Estate Entrepreneurs and Professionals (GREENPRO) is an exclusive membership guild for executives in the real estate industry of the Philippines

MTF Rankings

ASIA BUSINESS LAW JOURNAL

Chambers AND PARTNERS

ITR

LAW dot ASIA

R GLOBAL

Law.asia (Asia Business Law Journal)

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LAW dot ASIA

ASIA BUSINESS LAW JOURNAL

Law.asia is the digital home of Asia Business Law Journal, China Business Law Journal and India Business Law Journal and a wealth of other resources for Asia-focused in-house counsel and lawyers in private practice.

It is produced by Vantage Asia Publishing Limited, an independent media company based in Hong Kong.

A bi-monthly magazine that clarifies the legal and regulatory environment in key Asian jurisdictions and arms its readers with the tools to seize opportunity, manage risk, implement effective legal solutions and identify the most capable legal advisers across Asia.

The A 2021 List

THE PHILIPPINES' TOP 100 LAWYERS

Euney Marie Mata-Perez

Mata-Perez Tamayo & Francisco

Key practice areas: Corporate & commercial; corporate governance; inbound investment; M&A; taxation

Chambers and Partners

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Chambers
AND PARTNERS

Conducts in depth interviews with thousands of lawyers and clients. All interviews are conducted purely for research purposes and are entirely confidential and unattributed.

Rankings are assessed on criteria that include technical legal ability, professional conduct, client service, commercial awareness/astuteness, diligence, commitment, and other qualities that the client considers relevant.

ASIA BUSINESS LAW JOURNAL

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- Philippines Law Firm Awards 2022
  (February 13, 2023)

TAXATION

- **BDB LAW**
- **MATA-PEREZ TAMAYO & FRANCISCO**
- **OCAMPO & SURALVO**
- **ROMULO**

Mata-Perez Tamayo & Francisco was established in 2013 by Euney Marie Mata-Perez, Mark Anthony Tamayo and Gerardo Maximo Francisco. All three are seasoned counsel recognised for their industry-leading practices in the fields of corporate, tax, global trade and customs, labour and litigation. With three associates, this small firm has built a reputation for providing holistic, practical and hands-on assistance from the boardroom to the courtroom.

The law firm is also a member of the International Tax Specialist Group, a collaboration of independent tax professionals from 50 countries who practice internationally.

International Tax Review - World Tax

ITR World Tax works with the leading providers of tax services.

The research arm of *International Tax Review* provide the most comprehensive analysis of firms and tax advisory firms working in local markets globally.

IR Global

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IR GLOBAL

IR Global is a multi-disciplinary professional services network that provides legal, accountancy, financial advice to companies and individuals around the world.

Membership consists of the highest quality boutique and mid-sized firms who service the mid-market.

Firms which are focused on partner led, personal service and have extensive cross border experience.

Tax (Law) and Trade & Customs Law in Philippines

Mark Anthony Tamayo

Partner
Mata-Perez, Tamayo and Francisco

- Only Mark Tamayo is the advisor recognized in Tax (Law) in the Philippine jurisdiction.

Tax Advocacy and Education

- Weekly column with the Manila times
- Weekly case reporting and updates
- Monthty tax journals
- Active participation in tax and customs advoacy

More to Follow Column

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Monday, February 19, 2024
Today's Paper

The Manila Times®

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OPINION NEWS REGIONS WORLD BUSINESS SPORTS ENTERTAINMENT LIFESTYLE THE SUNDAY TIMES SPECIAL FEA

Business > Top Business

Controversial new source rules for cross-border services

By Euney Marie Mata-Perez January 25, 2024 710

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Latest Stories

Cost of gas to go up by P1.60

Inflation to stay within target – BSP poll

'Reason to take profits' could pull down market

IN its Revenue Memorandum Circular (RMC) 5-2024, the Bureau of Internal Revenue (BIR) is espousing new rules regarding the situs or source of income.

RMC 5-2024 sprung from the Supreme Court decision in Aces Philippines Cellular Satellite Corp. v Commissioner of Internal Revenue, GR 226680, Aug. 20, 2022 (Aces case), involving payment of satellite airtime fees. The Supreme Court held in the Aces case that the airtime fees paid by a domestic company to a foreign company are Philippine-sourced

Monday, February 19, 2024
Today's Paper

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Business > Top Business

Tax waivers during rehabilitation proceedings

By Nica Marsha Gasapo February 8, 2024 40

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Latest Stories

Cost of gas to go up by P1.60

Inflation to stay within target – BSP poll

'Reason to take profits' could pull down market

THE Financial Rehabilitation and Insolvency Act (FRIA), or Republic Act 10142, was enacted with the aim of offering debtors an avenue to preserve and maximize the value of their assets and prioritize claims and, at the same time, ensure fair treatment of creditors in similar situations. In essence, FRIA serves as a mechanism to help debtors navigate financial challenges.

One of the generous grants of FRIA is the waiver of taxes and fees due to the national and

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OUTREACH PROGRAM

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Outreach

"The hope for a better future shines on"

San Pedro Elementary School, Sitio San Pedro, Barangay Iba, San Jose, Tarlac

Other Associations We Support

CARITAS MANILA
Charity Works.

HECTARES OF HOPE

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Personnel Well-Being

- Going beyond the work by taking care of our team's financial, physical, emotional and spiritual well-being

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•What can we offer

- **Holistic training**
  - Direct training and supervision by partners
  - Accelerated
  - Actual
- **Exposure**
  - to various issues and various aspects of legal and tax practice
  - to clients issues
- **Continuous learning**
  - regular updates, weekly case reportings

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TRAINING PROGRAM

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What we can offer

- Good work environment and relationship
- Career opportunity with partnership track
- Competitive pay package

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