



SyCipLaw Center
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SyCip Salazar Hernandez & Gatmaitan (SyCipLaw)

Introduction

SyCip Salazar Hernandez & Gatmaitan or SyCipLaw is one of the most established law firms in the country, with clients and expertise in almost every area of practice.

Interns will have an opportunity to work with some of the best lawyers in the country, including practitioners who are leaders in their field, published authors, or faculty members of top law schools.

The **SyCipLaw Summer Internship Program** is competitive, and the Firm is accepting only a limited number of interns per year. If interested, please email your CV, transcript of records and your preferred practice areas to ibacedillo@syciplaw.com.

SyCip Salazar Hernandez & Gatmaitan

SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) is now accepting summer interns seeking practicum credits or looking to get a better sense of what law practice is about.

Wide-ranging practice

SyCipLaw is one of the most established law firms in the country, with clients and expertise in almost every area of practice. From litigation and arbitration to mergers and acquisitions, from employment law to technology and data law – these are just some of the fields that interns can have an opportunity to gain a better understanding of, and even acquire some invaluable experience in.

Organized program, up close and hands-on work

We work to ensure that interns gain as much training and experience as they can from their stay with us. We have an organized program supervised by partners and senior associates. Each intern is assigned a supervisor, who assigns, monitors, and evaluates their work. Even with the limited program period, we try to involve interns in active matters, and integrate them into the Firm's activities, including department and practice group meetings and training sessions.

The **SyCipLaw Summer Internship Program** is highly competitive as we can only accept a limited number of interns per year. If interested, please email your CV, transcript of records and preferred practice area/s to Jon Acedillo at jbacedillo@syciplaw.com on or before 23 March 2025. You may also drop him an email if you want to know more about the program.

Opportunity to work with highly regarded practitioners

Interns will have an opportunity to work with experienced practitioners who are highly regarded in their respective fields. Some of our lawyers are published authors or faculty members of top law schools in the country.

SyCipLaw has a strong cross-border practice and a long-established international reputation as a top tier firm. Global and regional ranking organizations, including Chambers Global and Chambers Asia Pacific, The Legal 500 Asia Pacific and IFLR1000, among others, have consistently cited SyCipLaw as one of the leading law firms in the country.

A practice that values integrity

The Firm places a high value on integrity and promotes a culture that insists that the profession can be practiced effectively, successfully, and honorably. Interns may wish to see an example of how Filipino lawyers can face the many challenges of legal practice in the country, while adhering to principles of integrity and excellence.

If you need more information about our Firm, please visit our website at www.syciplaw.com. Connect with us on [LinkedIn](#) and [Facebook](#). Follow us on [Instagram](#) ([@biglawfirmlife](#)) for a preview of how it is to be part of the SyCipLaw community.

SyCip Salazar Hernandez & Gatmaitan

SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) is accepting applications from law students for the position of associate.

About us

SyCipLaw is one of the oldest law firms in the Philippines. From the time Alexander SyCip founded the firm in 1945, SyCipLaw has grown to become one of the largest and most established law firms in the country, with offices in Makati City, Cebu City, Davao City, and the Subic Bay Freeport Zone.

SyCipLaw is a full-service law firm with top tier practice groups, including litigation and arbitration, employment and immigration, corporate services, mergers and acquisitions, infrastructure, technology, media and telecom, banking, finance and securities, intellectual property, and tax, among others. We have a strong cross-border practice and a long-established international reputation as one of the leading law firms in the Philippines. Global and regional ranking organizations, including Chambers Global and Chambers Asia Pacific, The Legal 500 Asia Pacific and IFLR1000, have consistently cited our outstanding practice. SyCipLaw's recent awards and rankings include:

- Band 1 Firm in Banking & Finance, Corporate/M&A, Dispute Resolution, Arbitration, Employment, Intellectual Property, Projects, Infrastructure & Energy, and Tax, *Chambers Asia Pacific Rankings 2025*
- Band 1 Firm in Banking & Finance, Corporate/M&A, and Projects, Infrastructure & Energy, Spotlight Table ranking in Banking & Finance: Capital Markets, *Chambers Global 2024*
- Tier 1 Firm in Antitrust & Competition, Aviation, Banking and Finance, Corporate and M&A, Dispute Resolution, Intellectual Property, Labor & Employment, Projects and Energy, Real Estate and Construction, Shipping, Tax, and Technology, Media and Telecoms (TMT), *The Legal 500 Asia Pacific 2025*
- Featured in *The Legal 500 Asia Pacific Green Guide 2025*
- Tier 1 Firm, Commercial and Transactions, Intellectual Property, Labor and Employment, *Benchmark Litigation 2024*
- Highly Recommended Firm, Tax; Recommended Firm, Government and Regulatory, International Arbitration, *Benchmark Litigation 2024*
- Gold ranking, *WTR1000 2025*
- Tier 1 Firm, Trademark and Patent, *Managing IP's IP STARS 2024*
- Tier 1 Firm, Tax Controversy, *International Tax Review (ITR) World Tax 2024*
- Ranked "Outstanding" in all 15 practice area categories, *asialaw 2024*
- TrustLaw Regional Law Firm of the Year, *Thomson Reuters' TrustLaw Awards 2024*
- Philippine Firm of the Year, *Benchmark Litigation Asia Pacific Awards 2024*
- Philippine Law Firm of the Year, *Chambers Asia Pacific & Greater China Region 2024*
- Philippine Law Firm of the Year, *Lexology Index Awards* (formerly Who's Who Legal Awards), 2024

At SyCipLaw, we observe the highest degree of professionalism and work ethic. We value excellence, integrity, meritocracy, diversity, and sustainability.

SyCip Salazar Hernandez & Gatmaitan

We do not just practice law. Conscious of our responsibility to act as a good corporate citizen, we help our community and country address social issues through our Corporate Social Responsibility (CSR) program. Our lawyers do and are rewarded for their pro bono work for individuals, foundations, non-governmental organizations, social enterprises, and entities engaged in worthy causes.

We consider our associates as future partners of the firm in accordance with one of our mission statements – to create a team of highly engaged professionals. Our lawyers are our greatest assets, and we are committed to their professional development and well-being.

Why join us?

If you join us:

- you will be part of a community of dedicated and committed professionals.
- you will be trained by, and work with, very experienced and highly regarded lawyers.
- you will be able to work on interesting, varied, and challenging projects and cases that will provide many learning opportunities.
- through our CSR initiatives, you can work on matters that will create a positive difference to our community and our country.
- you will receive a competitive compensation package, with bonuses based on your performance.
- with our mandatory retirement rule for partners, there will always be room for the admission of new partners.

Qualifications

Applicants must have completed their basic law degree (LL. B or J.D.) or will graduate from law school during the year of application. We have a highly selective hiring process and are looking for applicants who have excelled in law school.

If you are interested to apply, please email your letter of application, curriculum vitae, and law school transcript of records to Jon B. Acedillo at jbacedillo@syciplaw.com.

For more information about our firm, you may visit our website at www.syciplaw.com or connect with us on [LinkedIn](#) and [Facebook](#). You can follow us on [Instagram](#) ([@biglawfirmlife](#)).

SyCip Salazar Hernandez & Gatmaitan

Our Practice

SyCip Salazar Hernandez & Gatmaitan (SyCipLaw) was founded in 1945. It is one of the largest law firms in the Philippines. It has offices in Makati City, the country's business and financial center, as well as Cebu City, Davao City, and the Subic Bay Freeport Zone.

The firm offers a broad and integrated range of legal services, covering the following fields:

- Banking, finance and securities
- Special projects
- Corporate services
- Tax
- Intellectual property
- Employment and immigration
- Dispute resolution

Within this structure, the firm has specialists in key practice areas such as energy, power, infrastructure, natural resources, transportation, mergers and acquisitions, government contracts, real estate, insurance, international arbitration, mediation, media, business process outsourcing, and technology.

SyCipLaw is ISO 9001 certified, the internationally recognized standard for Quality Management Systems (QMS), and is the first Philippine law firm to obtain this certification.

Our Clients

We represent clients from almost every industry and enterprise, and the firm's client portfolio includes local and global business leaders. We also act for governmental agencies, international organizations, and non-profit institutions.

Our Networks

We maintain links with established and leading firms based in other jurisdictions, including the United States, and countries in Europe and Asia. We are an active member of various international lawyers' associations, such as the Employment Law Alliance, the Interlex Group, Multilaw, the Pacific Rim Advisory Council, the World Law Group, the Islamic Finance Network, and the World Services Group.

Recognition and Awards

Market perception of the Firm from the 2025 Chambers Asia Pacific Rankings:

"SyCipLaw is a top-class law firm based in the Philippines, occupying a prominent position in the market. The team frequently advises major multinational clients on complex cross-border transactions and M&A deals, including initial structuring, due diligence and regulatory processes."

"SyCipLaw delivers results, maintains long-term relationships and accommodates our needs. The team has a deep understanding of our business and effectively guides us through our issues."

"SyCipLaw's bench is a very good combination of senior and junior partners. They are excellent at understanding issues and providing advice and options."

"Their analytical skills are admirable."

Our recent professional awards include:

- Band 1 Firm in Banking & Finance, Corporate/M&A, Dispute Resolution, Arbitration, Employment, Intellectual

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Property, Projects, Infrastructure & Energy, and Tax, *Chambers Asia Pacific Rankings 2025*

- Band 1 Firm in Banking & Finance, Corporate/M&A, and Projects, Infrastructure & Energy, Spotlight Table ranking in Banking & Finance: Capital Markets, *Chambers Global 2024*
- Tier 1 Firm in Antitrust & Competition, Aviation, Banking and Finance, Corporate and M&A, Dispute Resolution, Intellectual Property, Labor & Employment, Projects and Energy, Real Estate and Construction, Shipping, Tax, and Technology, Media and Telecoms (TMT), *The Legal 500 Asia Pacific 2025*
- Featured in *The Legal 500 Asia Pacific Green Guide 2025*
- Tier 1 Firm, Commercial and Transactions, Intellectual Property, Labor and Employment, *Benchmark Litigation 2024*
- Highly Recommended Firm, Tax; Recommended Firm, Government and Regulatory, International Arbitration, *Benchmark Litigation 2024*
- Gold ranking, *WTR1000 2025*
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- Philippine Firm of the Year, *Benchmark Litigation Asia Pacific Awards 2024*
- Philippine Law Firm of the Year, *Chambers Asia Pacific & Greater China Region 2024*
- Philippine Law Firm of the Year, *Lexology Index Awards* (formerly Who's Who Legal Awards), 2024

- Philippine Law Firm of the Year, *The Legal 500 Southeast Asia Awards 2023*
- Most Outstanding Law Firm of the Year – Philippines, *asialaw Awards 2023/24*
- Tax Firm of the Year – Asia, *asialaw Awards 2023/24*
- Client Choice – Philippine Firm of the Year, *asialaw Awards 2023/24*
- Philippine Firm of the Year, *Managing IP Asia Pacific Awards 2023*
- Philippine Law Firm for Trademarks, *Asia IP Awards 2023*
- Philippine Intellectual Property Firm of the Year, *Intellectual Asset Management (IAM) and World Trademark Review (WTR) Global IP Awards 2023*

Managing Partner

Hector M. de Leon, Jr.
hmdeleon@syCIPLAW.com

Banking, Finance & Securities

Our Banking, Finance & Securities group has been consistently recognized by the financial and business community as the Philippine leader in this practice. It is a mainstay in country surveys as a top choice for local counsel. We represent and advise most of the major banks, and in all types of financing transactions and regulatory matters.

The group is a pioneer in banking and finance as a specialization for a full-service firm, with one of its first major projects being our engagements as counsel to all creditor banks of the Republic of the Philippines in relation to the country's 1980s debt moratorium. Our recent projects showcase the

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breadth of our Banking, Finance & Securities practice.

On *regulatory* matters, we provide advice and accomplish jurisdictional questionnaires for foreign clients on topics ranging from licensing, inward investments (especially in light of the most recent liberalization of our banking laws that allow up to 100% equity for foreign banks) to specific products including lending, securities or commodities trading, securities custodial services, online trading, and financial advisory.

Our experience in *financing* work cuts across not only in terms of structures – from bilaterals to syndicated and club-type financings – but also in industries. Our more recent financing transactions include acting for:

- BDO Unibank, Inc. in the extension of a PhP37.6 billion term loan facility to a foreign borrower to partially finance the engineering, procurement, construction costs, fit-out and operation of an integrated resort and entertainment complex and the other phases thereof within the Philippines.
- a group of Philippine banks as lenders in the US\$870 club-type loan facilities to finance the acquisition by the Lucio Tan Group of the 49% equity stake of San Miguel Corporation/Ramon S. Ang in the national flag carrier, Philippine Airlines.
- the lenders of the PhP30 billion (approx. US\$669,949,500) loan facility to Citra Expressway Corporation for the design and construction of the Metro Manila Skyway – Stage 3.
- the lenders in the (1) PhP20 billion and (2) US\$75 million loan obtained by GMR Megawide Cebu Airport Corporation to refinance the Bid Premium as well as the construction and operation of the Mactan Cebu International Airport, the second largest

airport in the Philippines after the Manila International Airport.

- a foreign bank in the US\$340 million facility to finance the construction of a 13.4-kilometer, four-lane elevated expressway that will connect the North Luzon Expressway from Balintawak, Quezon City to Skyway's Buendia, Makati entry.
- the local lender in the PhP2,914,800,000 (approx. US\$65,507,798.16) financing to Megawide World Citi Consortium Inc. to fund the estimated project cost for the modernization of Philippine Orthopedic Center under the Government Private-Public-Partnership Program.

In the *capital markets*, we acted for:

- the Lead Underwriters in the first ever public offer of dollar denominated securities to be listed on the Philippine Stock Exchange.
- the Joint Lead Managers in the PhP15 billion (approx. US\$330 million) senior notes issuance to finance the development of the Melco Crown Entertainment group's Philippine casino business in the City of Dreams complex.
- the dealers in a back-to-back tender offer of US\$350 million perpetual securities and issuance of US\$300 million new perpetual securities by International Container Terminal Services, Inc.
- the Joint Lead Managers and Domestic Lead Managers in a bond offering to raise additional funds to extend term liabilities and expand the Foreign Currency Deposit Unit funding base of Security Bank.
- the Joint Lead Managers and Bookrunners in the proposed PhP10 billion Additional Tier 1 Capital Securities of the Land Bank of the Philippines.

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- the Joint Lead Managers in connection with the issuance US\$300 million Undated Subordinated Capital Securities by SMC Global Power Holdings Corp., the Philippine-based energy subsidiary of San Miguel Corporation.
- the Lead Underwriters in Petron Corporation's PhP10 billion Perpetual Preferred Shares Offering. Petron is the largest oil refining and marketing company in the Philippines, supplying nearly 40% of the country's oil requirements.
- Both the issuer National Grid Corporation of the Philippines (NGCP) and the Noteholders under PhP21 billion Corporate Notes of Facility. NGCP holds the concession to operate and rehabilitate the national transmission grid and sub-transmission assets of the Philippine government.

We have extensive collective experience in the *acquisition of banks* dating back to the purchase by Bank of the Philippine Islands (BPI) of Family Savings Bank (owned by the Gotianun family, now named BPI Family Bank). In recent years, we were involved in the sale of ING Bank's trust business to BPI, and Deutsche Bank's trust business to BDO Unibank, Inc.

We also advised The Rohatyn Group in their acquisition of 40% of the outstanding shares of then Premiere Development Bank and the subsequent divestment of such shares to Security Bank. We also assisted in the acquisition of Stem Capital of a 60% interest of Tanay Rural Bank, Inc.

We are also assisting clients in *Fintech* projects, from payment services to virtual currency to online trading, and the latest regulations on cyber security and privacy.

Banking & Finance Rankings

SyCipLaw is ranked by [Chambers Asia Pacific](#), [Chambers Global](#), [The Legal 500 Asia Pacific](#), [IFLR1000](#), and [asialaw](#) as a top-tier and outstanding law firm for banking, finance, capital markets, and project finance.

SyCipLaw was recognized as Banking & Financial Services Law Firm of the Year at the asialaw Awards 2020.

Contact

Philbert E. Verona

Head, Banking, Finance & Securities Department
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Corporate Services

The Firm provides a full range of services for corporates. We help clients structure their investments and establish and maintain corporate vehicles suitable to the unique elements of each commercial venture. We also help clients adapt and reorganize, guiding them through changes in laws and regulations or as their business plans and objectives evolve.

We understand how companies would benefit from being able to quickly access useful, reliable legal assistance. And with the largest legal complement of any Philippine firm and a skilled support staff, we are able to provide our retainer clients with this assistance on a very wide range of concerns.

We advise our corporate clients on, and help them manage, compliance and good governance. In this connection, lawyers of the Firm can serve as corporate secretaries, assisting the client in managing director and stockholder meetings, share issuances and transfers, recordkeeping, and

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compliance with reporting requirements imposed by such agencies as the Securities and Exchange Commission, the Department of Trade and Industry, the Board of Investments, and the Philippine Stock Exchange.

We have the experience and systems for servicing special types of corporates such as public companies, organizations possessing secondary licenses or registrations, and non-stock, non-profit corporations including educational institutions and foundations.

Contact

Imelda A. Manguiat

Head, Corporate Services Department

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Employment and Immigration

SyCipLaw's Employment and Immigration Department (EID), formerly known as Human Resource Practice Group (HRPG), represents clients in compulsory and voluntary arbitration as well as in adversarial and non-adversarial labor proceedings before labor agencies and the courts. It handles conflicts between labor and management, including strike disputes, mass action controversies, unfair labor practice cases and terminations of employment, both as part of the employee disciplinary process and as a direct result of corporate restructuring, dissolutions and plant closures. We have successfully assisted clients in satisfactorily concluding collective bargaining negotiations and manpower reorganizations involving strategic retrenchment, down-sizing and right-sizing.

Our services include labor audits, due diligence and the preparation and review of company

policies, personnel manuals, rules and regulations. We provide counseling and advice on compensation and benefits, employee relations, employee stock option plans, retirement and pension plans. We also provide lectures and seminars on employment law and labor relations to senior executives and personnel managers in top corporations.

For our clients with expatriate staff, we provide professional advice and assistance in the procurement and renewal of work visas and permits.

We also provide assistance in cross-border transactions. Below are some examples:

- We collaborated with foreign counsel on a cross-jurisdiction work to update the employment library of JP Morgan.
- We participated in a multi-jurisdiction work for the updating of an international guide for select countries regarding the rules and restrictions related to supplier relationships (temporary workers, vendors and contractors), internships and changes to terms and conditions of employment for Google.
- We were involved and gave advice in a cross-border transaction relating to the sale of the IP and Science business of Thomson Reuters.

EID Rankings

SyCipLaw is ranked by [Chambers Asia Pacific](#), [The Legal 500](#), and [asialaw](#) as a top-tier and highly recommended law firm for labour & employment, and immigration.

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Other recent recognition received by the Employment and Immigration Department include:

- Band 1 in Employment, *Chambers Asia Pacific 2025*
- Tier 1 in Labour and Employment, *The Legal 500 Asia Pacific 2024*
- Tier 2 in Immigration, *The Legal 500 Asia Pacific 2024*
- Outstanding Firm in Labour & Employment, *asialaw Profiles 2024*
- Tier 1 in Dispute Resolution: Labor and Employment, *Benchmark Litigation 2024*
- Chambers Asia Pacific Leading Lawyers 2023-2024: Leslie C. Dy, Marianne M. Miguel
- Leading Individuals, Labour & Employment, *The Legal 500 Asia Pacific 2023-2024*: Leslie C. Dy, Amer Hussein N. Mambuay
- Leading Individual, Immigration, *The Legal 500 Asia Pacific 2023-2024*: Rodelle B. Bolante
- Next Generation Partner, Labour & Employment, *The Legal 500 Asia Pacific 2024*: Emmar Benjoe B. Panahon
- Distinguished practitioner in Labour & Employment, *asialaw 2020-2024*: Leslie C. Dy
- Notable practitioner in Labour & Employment, *asialaw 2020-2024*: Amer Hussein N. Mambuay
- Rising Star in Labour & Employment, *asialaw 2023-2024*: Easter Princess U. Castro-Ty
- Recommended Lawyer in Labour & Employment, *Who's Who Legal 2021-2024 Global Guide*: Rodelle B. Bolante, Marianne M. Miguel
- Recommended Lawyer in Labour, Employment & Benefits, *Who's Who Legal 2021-2024 National Guide (Southeast Asia)*: Rodelle B. Bolante, Marianne M. Miguel

- Litigation Stars, Benchmark Litigation Asia Pacific 2020-2024: Leslie C. Dy, Marianne M. Miguel
- Top 100 Women in Litigation, Benchmark Litigation Asia Pacific Leslie C. Dy (2021-2024), Marianne M. Miguel (2021, 2023)

Contact

Leslie C. Dy

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Intellectual Property

Our Intellectual Property (IP) practice is the largest in the country in terms of client base and range of services offered. Our services include basic rights protection such as trademark, copyright, patent, and product registration. We have expertise in licensing, technology transfer, and similarly-focused business transactions.

We represent a large number of foreign and international companies with whom we maintain long standing business relationships that withstand re-organizations and portfolio transfers. We help clients administer and maintain their property rights on an ongoing basis through established systems and the support of highly-trained staff.

We assist our clients in navigating the legal issues and concerns that have arisen with developments in science and technology, e-commerce, and Internet-based transactions law, and have the experience and capabilities to continue providing them with responsive and creative support.

Our firm assists in the prosecution and management of our clients' intellectual property and trademark portfolio by providing them

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counsel on branding and trademark issues, especially those in luxury goods, fashion and apparel, pharmaceutical, technology, consumer and professional electronics, music, entertainment, and gaming industries.

Intellectual Property Team

The group includes specialists in IP rights pre-emptive enforcement measures and litigation, including inter-partes and other administrative proceedings before the Intellectual Property Office. The group also handles cases lodged with the regular courts to try unfair competition, copyright infringement and other IP rights cases.

Members of the SyCipLaw IP practice group are included in lists of leading lawyers in the field and are members of international and local intellectual property organizations, such as the Intellectual Property Association of the Philippines (IPAP), the International Trademark Association (INTA), the Licensing Executives Society (LES) of the Philippines and the Asian Patent Attorneys Association (APAA).

The group is headed by Vida M. Panganiban-Alindogan. Her practice area includes, among others, the management, prosecution, and enforcement of intellectual property rights. She has successfully represented intellectual property owners and stakeholders in various negotiations and proceedings, counsels clients regarding domain name issues, as well as copyright and trademark issues in social media, and heads enforcement campaigns for a diverse range of international clientele.

She also provides regulatory advice on food, beverage and pharmaceutical products.

Ms. Panganiban-Alindogan has been cited by *Chambers Asia Pacific* and recognized by

the *The Legal 500 Asia Pacific* as a highly recommended and leading lawyer in intellectual property.

She is a member of the Intellectual Property Association of the Philippines, Licensing Executives Society of the Philippines, the Asian Patent Attorneys Association, the Integrated Bar of the Philippines and the International Trademark Association.

Intellectual Property Rankings

SyCipLaw is ranked by [*Chambers Asia Pacific*](#), [*The Legal 500*](#), [*asialaw*](#), [*Asian Legal Business \(ALB\)*](#), [*Managing IP*](#), [*World Trademark Review \(WTR\)*](#) and [*IAM Patent*](#) as a top-tier and outstanding law firm for intellectual property, patents, copyright, and trademark.

The firm was also awarded the Philippine Firm of the Year in Managing IP Asia Pacific Awards 2023, and Philippine IP Firm for Trademarks in Asia IP Awards 2023.

Contact

Vida M. Panganiban-Alindogan

Head, Intellectual Property Department

vmpananiban@syciplaw.com

Litigation and Arbitration

SyCipLaw has a wide-ranging litigation practice in virtually all court levels — from the municipal trial courts and the regional trial courts to the Court of Appeals and the Supreme Court, as well as in various administrative agencies. The firm also has a very extensive arbitration practice, being involved in foreign arbitration, international

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commercial and other domestic arbitration, and construction arbitration.

We have over the years handled the most significant, high-value, and complex Philippine commercial law court cases and arbitration, a number of them against or with the Philippine Government.

The firm represents both foreign and local clients in a wide array of industries — mining, power, banking, pharmaceutical, milk and other food manufacturing, distilled spirits, hotel, airline, construction, hospital, transportation, and others.

Arbitration Experience

SyCipLaw has a very extensive arbitration practice that includes involvement in foreign arbitration, international commercial and other domestic arbitration, and construction arbitration.

We have over the years handled the most significant, high-value, and complex Philippine arbitration and commercial law cases, a number of them against or with the Philippine Government.

Two Arbitration Awards in Favor of Maynilad. For example, SyCipLaw was lead counsel for concessionaire Maynilad Water Services, Inc. (“**Maynilad**”) in a dispute with the Metropolitan Water Sewerage System (“**MWSS**”). (Maynilad’s West Zone concession area covers around 17 cities and municipalities and affects one million accounts and over eight million consumers.) Maynilad had petitioned MWSS for an upward rate rebasing adjustment pursuant to its 1997 Concession Agreement, which MWSS denied. The single largest item in dispute was Maynilad’s inclusion of its 30% corporate income tax amounting to PhP83.003 billion as part of its Cash Flows and MWSS’s corresponding disallowance of that item. The arbitration process

involving a three-man Appeals Panel (with ICC-appointed Bernard Hanotiau as Chair) resulted in an award in Maynilad’s favor (the “**Award**”). The Award was especially significant because a parallel arbitration under another Panel involving MWSS’s other concessionaire (but represented by another law firm) under an identical Concession Agreement resulted in a loss for that other (East Zone) concessionaire on the very same corporate income tax issue.

As the MWSS refused to fully implement the rebasing Award, Maynilad claimed compensation from the Republic of the Philippines, pursuant to the latter’s 1997 Undertaking Letter, for the losses occasioned by the delay or non-implementation caused by the Republic or any of its agencies in implementing any increase in standard rates. The Republic refused to honor Maynilad’s demand and Maynilad brought the matter to a second arbitration against the Republic before another three-man Arbitral Tribunal (with Kevin Kim as Chair).

On July 24, 2017, the Tribunal unanimously found in a final First Partial Award that the Republic had breached its Undertaking Letter and ordered it to indemnify Maynilad for the PhP3.425 billion in actual losses it had suffered for a certain period. The Tribunal said it would entertain an additional claim from Maynilad for losses from September 1, 2016 onwards in case the parties are unable to settle that matter between themselves.

The case and the first Final Partial Award are critically important because the Final Partial Award: (i) confirms that parties contracting with agencies of the Republic of the Philippines are legally entitled to rely on guarantees issued by the Republic to secure contracts entered into by its agencies and (ii) confirms that the Republic is legally obligated to comply with final arbitration awards issued against it.

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On August 30, 2017, Branch 93 of the Regional Trial Court of Quezon City issued its Decision confirming the Award and ordering MWSS to immediately implement it.

Toll Road Arbitrations. SyCipLaw is counsel for NLEX Corporation (formerly Manila North Tollways Corporation) and Cavitex Infrastructure Corporation in two similar but independent arbitrations filed by these tollway operators against the Republic of the Philippines (represented by its Toll Regulatory Board) under the 1976 UNCITRAL Arbitration Rules, for damages sustained by them as a result of the Republic's refusal to act on and approve petitions for rate adjustments filed under and pursuant to schedules and formulae in their Tollway Agreements with the Republic.

Litigation and Arbitration Team

The SyCipLaw Litigation Department is headed by Ricardo Ma. P.G. Ongkiko who is a Fellow of The Chartered Institute of Arbitrators (East Asia Branch) and a member of the International Council for Commercial Arbitration, and an accredited arbitrator of the Kuala Lumpur Regional Centre for Arbitration, the Korean Commercial Arbitration Board, the Vienna International Arbitral Centre, and the National Arbitration and Mediation (New York). He is also an accredited arbitrator of the Philippine Institute of Arbitrators, Philippine Dispute Resolution Center, Inc., Intellectual Property Office of the Philippines, the Construction Industry Arbitration Commission, and the Wholesale Electricity Spot Market, and was a Supreme Court-accredited mediator of the Philippine Court of Appeals. The department has 12 partners, one of counsel, one special counsel, and 37 associates doing dispute resolution work in various degrees.

Litigation Ranking and Awards

SyCipLaw is ranked by [Chambers Asia-Pacific](#), [The Legal 500 Asia Pacific](#), [Benchmark Litigation](#), and [asialaw](#) as a top-tier and highly recommended law firm for dispute resolution, arbitration, and litigation.

Other recent recognition received by the Litigation Department include:

- Band 1 in Dispute Resolution, *Chambers Asia Pacific 2025*
- Band 1 in Dispute Resolution: Arbitration, *Chambers Asia Pacific 2024*
- Tier 1 in Dispute Resolution, *The Legal 500 Asia Pacific 2024*
- Philippine Firm of the Year, *Benchmark Litigation Asia Pacific Awards 2024*
- Outstanding Firm in Dispute Resolution & Litigation, *asialaw Profiles 2024*
- Tier 1 in Dispute Resolution: Commercial and transactions, Intellectual Property, Labor and employment, *Benchmark Litigation 2024*
- Highly recommended firm in Dispute Resolution: Tax, *Benchmark Litigation 2024*
- Recommended firm in Dispute Resolution: Government and regulatory, International arbitration, *Benchmark Litigation 2024*
- Tier 1, Restructuring and Insolvency, *IFLR1000 2024*
- Received 10 awards including Most Best Overall Law Firm, Arbitration & ADR, and Litigation, *Philippine Law Firm Awards, Asia Business Law Journal 2023*
- Band 2, Dispute Resolution, Chambers Asia Pacific Legal Rankings 2024: Carlos Roberto Z. Lopez, Ramon G. Songco
- Band 3, Dispute Resolution, Chambers Asia Pacific Legal Rankings 2024: Ramon G. Songco

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- Senior Statesman, Dispute Resolution and Dispute Resolution: Arbitration, Chambers Asia Pacific Legal Rankings 2024: Emmanuel M. Lombos
- Spotlight Table, Dispute Resolution: Arbitration, Chambers Asia Pacific Legal Rankings 2024: Ricardo Ma. P.G. Ongkiko
- Leading Individual, Dispute Resolution, The Legal 500 Asia Pacific 2024: Carlos Roberto Z. Lopez
- Next Generation Partner, The Legal 500 Asia Pacific 2024: John Christian Joy A. Regalado
- Rising Star in Dispute Resolution, The Legal 500 Asia Pacific 2024: Ma. Patricia B. Paz-Jacoba
- Philippine Lawyer of the Year: Carlos Roberto Z. Lopez, Benchmark Litigation Asia Pacific Awards 2023
- Elite Practitioner in Dispute Resolution, asialaw Leading Lawyers 2020-2024: Carlos Roberto Z. Lopez
- Distinguished Practitioners in Dispute Resolution, asialaw Leading Lawyers 2020-2024: Ricardo Ma. P.G. Ongkiko, Ramon G. Songco
- Senior Statesman in Dispute Resolution, asialaw Leading Lawyers 2020-2024: Emmanuel Lombos
- Litigation Stars, Benchmark Litigation Asia Pacific 2020-2024: Ricardo Ma. P.G. Ongkiko, Carlos Roberto Z. Lopez, Leslie C. Dy, Ramon G. Songco, Marianne M. Miguel
- Top 100 Women in Litigation, Benchmark Litigation Asia Pacific 2024: Leslie C. Dy, Vida M. Panganiban-Alindogan
- National Leader, Recommended Lawyer-Southeast Asia (Litigation), Who's Who Legal 2021-2024: Carlos Roberto Z. Lopez, Ramon G. Songco
- National Leader, Recommended Lawyer-Southeast Asia (Litigation), Who's Who Legal 2023-2024: Ricardo Ma. P.G. Ongkiko

- Cited in the inaugural *The Legal 500's Arbitration Powerlist - Southeast Asia 2022*: Ricardo Ma. P.G. Ongkiko, Carlos Roberto Z. Lopez, John Christian A. Regalado, Ma. Patricia B. Paz-Jacoba

Contact

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Special Projects

SyCipLaw's Special Projects group undertakes the firm's project and transactional work, which constitutes the firm's traditional focus and largest practice area. This includes mergers and acquisitions (M&A), privatization, power and energy, mining and natural resources, environmental law, infrastructure, construction, real estate and property development, telecommunications, aviation, shipping, and transportation. Our lawyers are recognized as experts and leaders in their fields of specialization and, we believe, appreciated for their experience, expertise, and innovative approach to business issues.

Our collective experience covers a broad field. We acted in the sale of the largest US private investment in the Philippines and represented bidders for the principal assets sold under the government's privatization program, including the Philippine flag carrier and the national oil company. We acted for the developer of the country's first build-operate-and-transfer power station and for the proponents of plants now constituting over 90% of privately-installed capacity. We have also been involved in the

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purchase, lease, and chartering of aircraft and vessels and many aspects of international trade, including importation and countertrade. We continue to advise on nationality laws and regulatory and industry issues in mining, telecommunications, gaming, pharmaceuticals, and infrastructure projects.

We are regularly tapped by and work well with almost all major international law firms (such as Clifford Chance, Freshfields, Linklaters, Allen & Overy, DLA Piper, White & Case, Skaaden Arps and others) and are part of established and elite networks of firms from other jurisdictions.

Construction, Infrastructure and Joint Venture

We have a long-standing expertise in the construction, infrastructure and joint venture area, beginning with the major industrial plants set up by the Philippine government in the 1980's. From the 1990's to today, we have been or are involved in practically all the major power generation projects, in the various phases of the mass railway transit system, in toll roads and water infrastructure. We have been involved in structuring public-private partnerships, to forming strategic alliances in the real estate, hospitality, technology, and other industries. We have acted for the project proponents from the bidding for the project or the making of a proposal, in negotiation to the conclusions of a contract, in negotiating and concluding the construction contract, the supply contracts, the engineering, procurement and construction contracts, the operation and maintenance agreements, in the procurements of government approvals and permits, and finally, to a financial closing.

Our involvement in these projects include due diligence work; advice on the structure for investments; organization of project companies and holding companies; mergers and acquisitions;

drafting, negotiation, and review of project documents, including shareholder agreements, concession agreements engineering, procurement, and construction contracts and operation and maintenance agreements; drafting, negotiation, and review of financing documents, including loan and common terms agreements, mortgage, pledge, assignment agreements, inter-creditor agreements; perfection and registration of security; land acquisition; permits and regulatory advice; tax and other investment incentives; intellectual property; and labor and employment.

We have acted for the different stakeholders in these projects including project proponents, banks and other financiers who lend funds to infrastructure projects, and construction contractors.

SyCipLaw was involved in some of the major infrastructure developments in the country:

- For the **EDSA MRT project**, we represented a consortium of foreign and local companies in the first PPP mass transit project in the Philippines, involving the development of an elevated light rail system running along the country's busiest highway. It was structured as a build-lease-transfer arrangement (which remains to be currently the only BLT arrangement in the Philippines).

We assisted the consortium in structuring their investment in the project proponent. As lead firm, we advised the project proponent and assisted in the review, drafting, and negotiation of the project agreements including the build-lease-transfer agreement, and the construction and maintenance related agreements. We also assisted the proponent in connection with the financing of the project and the implementation of the same. Finally, we assisted the consortium in securitizing their earnings from the EDSA MRT project.

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- For the **Metro Manila Skyway project**, the firm represented ING Bank N.V. and other lenders. The project involved a concession with the Philippine government for the construction, operation, and maintenance of an elevated highway linking Metro Manila to southern provinces in Luzon.
- Our firm advised the lenders in the financing of the project. We also reviewed, drafted, and negotiated the financial and security agreements. A separate team from our firm acted for the contractor in the construction of the project.
- For the **North Luzon Tollway project**, the Firm represented the Asian Development Bank and other lenders in a joint venture with the Philippine government for the rehabilitation and expansion of the North Luzon Expressway, which links Metro Manila to the northern provinces in Luzon. It was the first limited recourse toll road project in Asia since the financial crisis in 1997 and involved devising an exceedingly complex financing structure to address lender concerns about uncovered Philippine political risk.

We advised the project proponent in its unsolicited proposal for the connector road project, which will connect the north and south Luzon expressways.

- For the **LRT1 capacity expansion project**, we are currently advising the MPIC-AC consortium. This consortium won the bidding for the project.
- We advised bidders for the **Mactan-Cebu International Airport** expansion project and the **MRT3 O&M project**. We also advised lenders providing financing to bidders who won in the bidding for PPP projects such as the Department of Education school construction project and the Mactan-Cebu International Airport expansion project.

- We advised Tokyo Metro in the bidding for the operation and maintenance of the LRT2 capacity expansion.

Mergers & Acquisitions

The firm's corporate/M&A team has acted as counsel in many of the largest investments and M&A deals in the Philippines, shepherding these transactions from initial structuring and due diligence to the preparation of shareholders' agreements to the requisite regulatory processes. We are experts in foreign investments and have helped the top global companies establish their businesses in the country.

We represented the major telecommunications companies in the past decade's wave of foreign investor interest in the telecoms industry, including First Pacific in its acquisition of a significant interest in its principal local carrier, the Philippine Long Distance Telephone Company. We have acted for most of the world's largest cement manufacturers in their local investments and continue to assist some of them in the integration of local interests as they reorganize globally. In the banking industry, we have participated in many of the major acquisitions and mergers, including the merger of the Bank of the Philippine Islands and Far East Bank & Trust Company, the PCIBank-IBAA merger, and the series of mergers among Manufacturers Hanover Trust, Chemical Bank, Chase Manhattan and JP Morgan, with JP Morgan Chase Bank as the surviving bank. We have also assisted in setting up most of the call centers now operating in the Philippines.

Some of our projects include:

- We advised GIC, the global investments firm that manages the foreign reserves of Singapore, in its 2014 entry into a local hospital business. This was in the form of a (1)

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PhP3.7 billion (approx. US\$81.4m.) investment in a 14.4% stake in Neptune Stroika Holdings Inc. (NSHI), a 100%-owned subsidiary of Metro Pacific Investments Corporation (MPIC), and (2) PhP6.5 billion (approx. US\$143m.) subscription to MPIC's exchangeable bond. This transaction was nominated as M&A Deal of the Year at the 2015 *ALB SE Asia Law Awards*.

The NSHI deal is one of three investments by GIC in the Philippines that closed in 2014. This included its investment in Century Pacific Food Inc. (CNPF). The investment was made through a loan to the parent company of the group, Century Canning Corporation (CCC), with the loan and accrued interest exchangeable into shares of CNPF at an agreed exchange price. The loan and exchangeability option had to be structured around the initial public offering of CNPF, the shares of which were listed with the Philippine Stock Exchange on May 6, 2014, or midway between signing of the loan documents and funding.

All GIC transactions have been in businesses that are highly regulated, involved target enterprises comprising more than one entity, and with the target itself or a key affiliate being a public company.

- We acted for First Pacific Company Limited (FPCL) and Wilmar International Limited on the acquisition of Goodman Fielder (with transaction value of US\$1.3 billion) – a company listed in the Australian Securities Exchange and the New Zealand Exchange, which manufactures, markets and distributes food ingredients and consumer branded food, beverage and related products. SyCipLaw assisted FPCL and Wilmar on the Philippine law-related aspects of the acquisition, including the conduct of due diligence relating to

intellectual property rights, litigation and other corporate matters.

- We represented Dairy Farm International Holdings Limited in the acquisition of 50% of Rustan's Supercenters from the Tantoco Family and Spinnaker Capital Group.
- We advised Nissin Foods in the over PhP1 billion (approx. US\$22,338,660) transaction involving the restructuring of Nissin-Universal Robina Corporation (NURC), the Philippine joint venture company of Nissin Foods (Asia) Pte. Ltd. (Nissin Asia) and Universal Robina Corporation (URC). We conducted due diligence with respect to the asset acquisition, assisted in drafting/negotiation of the asset purchase agreement, share purchase agreement, joint venture agreement and other ancillary agreements.
- We advised Coca-Cola FEMSA in its acquisition of controlling interest in Coca-Cola Bottlers Philippines, Inc.
- We represented the Philippine Long Distance Telephone Company in its PhP69.2 billion acquisition of a controlling interest in Digital Telecommunications Philippines, Inc., the largest M&A deal in telco in the Philippines.
- We acted in the sale of the largest US private investment in the Philippines and represented bidders for the principal assets sold under the government's privatization program, including the Philippine flag carrier and the national oil company.

Competition Law Practice Group

SyCipLaw regularly advises clients on the application of the Philippine Competition Act (PCA) and its implementing rules, with the focus ranging from contract review for potential antitrust risks to transaction structuring and compliance with merger notice requirements.

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While the law is fairly recent, having been enacted in 2014, we believe we already have significant and practical experience in respect of this regime. This is from our handling of a number of key projects and regular exposure to our clients' competition sensitive operational issues. We believe we have a good insight into the regime, having studied the law during its inception process, as an active participant in the policy discussions, committee hearings and public consultations on the then proposed law.

SyCipLaw is one of only two firms ranked as *Highly Recommended* in the 2020 asialaw survey and the only Philippine Firm shortlisted for the regional Antitrust and Competition Team of the Year award for The Legal 500 Southeast Asia Awards 2020.

Merger Control

We have conducted notifiability and substantive competition impact assessments in relation to proposed mergers, acquisitions and joint ventures, and have filed merger notifications with the Philippine Competition Commission (PCC), represented clients before the PCC in relation to its ongoing review of a covered transaction, and managed responses to the PCC's requests for additional information to ensure that clients comply completely and quickly.

The Firm handled several of the notifications that had been made under the PCA's transitory regime. It also secured the first merger approval under the PCA-IRR in relation to the acquisition by Sanofi of the consumer health care business of Boehringer Ingelheim. Since that transaction, the Firm has handled merger notification for global and local deals involving the automotive, insurance, retail, pharmaceutical, consumer health, energy, real estate, aviation, transportation, media,

manufacturing, industrial gas, and telecommunications.

Other notable transactions include:

- advising Alipay of the Ant Financial Group in relation to its investment in the fintech enterprise of Globe Telecoms (unconditionally approved after the very first Phase II review conducted by the PCC);
- advising GSK in relation to its acquisition of the consumer healthcare business of Pfizer (unconditionally approved after a Phase II review);
- advising Lafarge Holdings (Philippines), Inc. in its acquisition of shares in Bulacan Holdings, Inc. (unconditionally approved after Phase I review);
- advising Rockwell Collins, Inc. and B/E Aerospace, Inc., in relation to Rockwell's acquisition of B/E Aerospace and, subsequently, advising Rockwell Collins, Inc. in relation to the sale of its shares to United Technologies Corporation (both unconditionally approved after Phase I review);
- advising Linde AG and Praxair, Inc. in relation to its merger of equals (unconditionally approved after Phase I review);
- advising AT&T, Inc. and Time Warner, Inc. in relation to the acquisition by AT&T of Time Warner (unconditionally approved after Phase I review);
- advising Reckitt Benckiser Plc and Mead Johnson Nutrition Company, in relation to Reckitt Benckiser Plc's acquisition of 100% of Mead Johnson Nutrition Company (unconditionally approved after Phase I review); and
- advising Dairy Farm International Holdings Limited in relation to the sale of its interests in Rustan's Supercenters, Inc. to Robinsons

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Retail Holdings, Inc. (a horizontal merger between well-established grocery retailers and unconditionally approved by the PCC after a Phase I review)

The firm is also presently representing San Miguel Corporation in relation to its acquisition of Holcim Philippines, Inc.

Apart from merger control, the Firm regularly provides advice on competition-sensitive matters including review of distribution agreements, licensing agreements, non-competition contacts, intellectual property licenses (*e.g.*, patents, know-how, trademarks, and copyrights) and other strategic arrangements in a range of industries, including retail, entertainment, financial services and the electric power sectors.

SyCipLaw has also helped clients design and implement antitrust audit and compliance programs; our services in this area include the conduct of an internal audit (with the assistance of internal counsel), review and assessment of business contracts and arrangements, preparing the compliance program and educating client personnel through workshop and trainings. In the enforcement front, we have also provided training to clients in the technology, telecommunications and insurance sectors on how to deal with dawn raids and other enforcement actions.

Power and Energy

The firm has enjoyed a long and intensive involvement in projects for private energy production, commencing with the development of the first power plant undertaken on a build-operate-transfer basis in the Philippines. We have since participated in many of the Philippine independent power projects, acting as counsel principally to developers and sometimes lenders, representing a combined capacity of more than

6,000 MW. These include the largest coal-fired, gas-fired, and diesel stations in the country, as well as hydroelectric and geothermal plants.

The firm has also acted as principal legal consultant to independent power projects in Thailand, Pakistan, Indonesia, Vietnam, China and other countries in the region.

SyCipLaw was counsel to Hong Kong-based Hopewell Holdings Limited for the negotiation and implementation of the Philippine's first build-operate-and-transfer project — the Navotas I gas-turbine power station. This pioneering project, begun in 1988, is significant because it was undertaken prior to the enactment of the BOT Law; its structure and documentation provided the template for almost all succeeding BOT contracts in the Philippines.

We acted subsequently for the sponsors of the 700 MW Pagbilao Power Station, the 1200 MW coal-fired Sual Power Station, the BWSC 100 MW barge-mounted diesel power station in Mindanao, the Bakun AB Power Plant (the first hydro power plant undertaken and financed under a BOT structure), the 1200 MW gas-fired KEPCO Ilijan power facility, which uses natural gas from the Palawan oil fields, and the 728 MW Caliraya-Botocan-Kalayaan (CBK) Hydro-Electric Power Complex, which includes the only pumped-storage regulating plant in the Philippines.

In 2009, we acted as counsel to the lenders that provided a P20 billion financing to the National Grid Corporation of the Philippines (NGCP), which was awarded the concession to expand, operate, maintain and rehabilitate the national transmission grid and sub-transmission assets previously operated by National Transmission Corporation. In that transaction, we also acted as counsel to one of the borrowers-shareholders of NGCP.

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We represent one of the major investors in the development and operation of the upstream component of the Malampaya Deepwater Gas-to-Power Project, the largest industrial investment to date in the Philippines.

We also act for the Manila Electric Company, the biggest distribution utility in the Philippines, in relation to the conduct of competitive selection processes to procure long-term offtake agreements. We also act for other distribution utilities in rate-setting applications before the Energy Regulatory Commission.

Renewable Energy

Our expertise in energy covers renewables. Our experience spans wind, hydro, geothermal, biomass and solar.

We have conducted due diligence on, and advised prospective investors on the regulatory framework and foreign ownership restrictions applicable to, various wind, hydro, geothermal, biomass and solar power projects.

Some of our renewable energy projects include:

- the Bakun AB Power Plant (the first hydro power plant undertaken and financed under a Build-Operate-Transfer (BOT) structure);
- the 1200 MW gas-fired KEPCO Ilijan power facility, which uses natural gas from the Palawan oil fields;
- the 728 MW Caliraya-Botocan-Kalayaan (CBK) Hydro-Electric Power Complex, which includes the only pumped-storage regulating plant in the Philippines. The project won six international awards from Finance Asia, IFLR Asia, Asiamoney, and other institutions, including Best Asian Project Finance Deal;
- the development of a 50 MW geothermal power generation project in the Visayas region;
- PhP3.4 billion term loan to Solar Philippines Calatagan Corporation to finance the development, engineering, construction, and operation of a 63.3 MW solar power generating facility in Barangay Paraiso and Barangay Biga in Calatagan, Batangas;
- PhP2.2 billion term loan to Solar Philippines Tarlac Corporation to finance the development, engineering, construction, and operation of a 100 MW solar power generating facility in Concepcion, Tarlac;
- US\$5 billion acquisition by Global Infrastructure Partners of the renewable energy portfolio of Equis Energy;
- the acquisition of San Carlos Power, Inc. (Sacasan) by Aboitiz Renewables and Sun Edison; Sacasan has a solar energy service contract to develop and operate a 50 MW photovoltaic power plant;
- the investment in shares in a biomass (methane gas) power generation company;
- the acquisition by a Thai company of interest in a Philippine renewable energy company that is developing 25 MW solar power plant;
- the acquisition of interest in Monte Solar Energy Inc., which is proposing to develop an up to 30 MW solar power plant in Bais City, Negros Occidental;
- the investment in Casecan 150 MW Multi-Purpose Hydroelectric project;
- due diligence for the acquisition of interest in solar energy projects being developed by Enfinity Philippine Renewable Resources, Inc. in Prince Balagtas, Clark Freeport Zone and in Concepcion, Tarlac with total capacity of up to 52 MW;
- due diligence for the acquisition of interest in Alternergy Wind One Corporation, which is proposing to develop an up to 67.5 MW wind

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- power project located in Pililla, Rizal; and
- due diligence for the acquisition of interest in five solar power plants being developed by San Carlos Solar, Inc. in San Carlos City, La Carlota City and Manapla, all in Negros Occidental, with total capacity of up to 110 MW.

M&A, Power & Energy Rankings

SyCipLaw is ranked by [Chambers Asia Pacific](#), [Chambers Global](#), [The Legal 500 Asia Pacific](#), [IFLR1000](#), and [asialaw](#) as a top-tier and highly recommended law Firm for mergers & acquisitions, power, and energy. It is awarded as the [Inaugural Antitrust & Competition Team of the Year at The Legal 500 Southeast Asia Awards 2020/21](#).

Contact

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Tax

There are 36 lawyers, 19 of which are female lawyers (16 partners, 1 special counsel, and 19 associates) in the Tax Department, and 50% of the lawyers in the department are also certified public accountants. Ms. Carina C. Laforteza, who is a partner and a certified public accountant, heads the department.

SyCipLaw's Tax Department provides the entire range of tax services, from advising on, and structuring, the tax aspects of corporate transactions to administrative and judicial litigation in relation to tax refunds and defending clients against assessments for national, local taxes

and customs duties and safeguard measures cases before the Department of Trade and Industry and the Tariff Commission. We also assist the Firm's corporate clients with their compliance requirements.

Our tax lawyers are also experts in other practice areas such as mergers and acquisitions, banking, finance and securities, litigation and dispute resolution, and intellectual property. Our range and depth of experience in corporate work — including acquisitions and divestments in various industries, including banking, securities, power, telecommunications, natural resources, infrastructure, transportation, manufacturing and gaming — and litigation and arbitration work are what set us apart from other tax advisers. The Tax Department is also starting to develop a practice in ESG tax work.

Tax Rankings

SyCipLaw was awarded "Regional Tax Firm of the Year" in the recent [asialaw Awards 2023/24](#). The Firm also received the "Philippine Tax Firm of the Year" (2020-2022) and "Philippine Tax Disputes Firm of the Year" (2022) awards in the International Tax Review (ITR) Asia Tax Awards. SyCipLaw has been consistently ranked "Tier 1" or "Outstanding" by notable legal publications: "Band 1" rating from [Chambers Asia Pacific](#), a "Tier 1" ranking from [The Legal 500 Asia Pacific](#), an "Outstanding" rating from [asialaw](#) and a "Highly Recommended" rating from [Benchmark Litigation](#).

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