

PARTNERS PRESENT NEW BOUTIQUE ALMA LAW FOCUSED ON TAX AND M&A

Posted on 18 January 2023



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Former partners of **Bocater, Camargo, Costa e Silva, Rodrigues Advogados** - **Luciana Aguiar, Francisco Lisboa Moreira, Alexandre Luiz Monteiro and Luiza Rangel de Moraes** (pictured from left to right), have founded **ALMA Law - Aguiar, Lisboa e Monteiro Advogados**, a boutique focused primarily on tax and M&A matters.

With over 20 years of practice in the law, the founding partners bring with them market experience that includes work not only in large law firms, but also in Big4 consulting firms and as judges in administrative courts.

To the broad practical experience in the market, the firm joins the solid academic background of its partners, which includes masters and doctorate degrees in national and international reference universities, such as New York University and the University of São Paulo (USP), besides acting as professors in renowned institutions in Brazil and authorship of books of note in their areas of expertise, such as taxation of digital economy.

Alexandre Luiz Monteiro: PhD in Economic, Financial and Tax Law from USP and LL.M in International Taxation from New York University School of Law (NYU). Post-Graduate in Tax Law from the Brazilian Institute of Tax Studies (IBET). Licensed to practice in Brazil and in New York (NY-BAR). He is an assistant professor at the Master's Program in Economic, Financial and Tax Law at USP and professor of postgraduate and specialization courses at the Brazilian Institute of Tax Law (IBDT) and at PUC-Campinas. He served as Substitute Judge of the Tax and Fee Court of São Paulo

(TIT-SP) and as Councilor of the Municipal Tax Council. He has also worked at EY LLP (New York), in the Financial Services (International Taxation) area. He is a member of the Brazilian Association of Financial Law (ABDF) and of the International Fiscal Association (IFA), in addition to IBDT.

Francisco Lisboa Moreira: PhD in Tax, Financial and Economic Law from USP. Master in Tax Law from USP and in International Taxation from New York University School of Law (NYU). He was the rapporteur for Brazil in the Latin American Regional Congress of the International Fiscal Association in Lima/Peru in 2016, with theme 01 - "Influencia del Plan BEPS en las reglas de Precios de Transferencia de América Latina". His practice includes stints as a partner at renowned Brazilian law firms and KPMG for almost 10 years. He is a member of the Latin American chapter of the Society of Trusts and Estates Practitioners (STEP), the Brazilian Institute of Tax Law (IBDT), the Brazilian Association of Financial Law (ABDF) and the International Fiscal Association (IFA). Invited professor for the Post-Graduation Course in International Tax Law at IBDT.

Luciana Ibiapina Lira Aguiar: Bachelor's degree in Law, Accounting and Economics and Master's degree in Tax Law from Fundação Getúlio Vargas (FGV). Professor in Tax Law and Corporate Law courses at GVLaw - FGV Direito São Paulo and lecturer at the Brazilian Institute of Tax Studies (IBET), in the accounting course for lawyers. Her previous work includes almost 20 years at PwC, where she was a partner in the tax consulting and tax auditing areas and also acquired a large experience in M&A. Participant in tax law and multidisciplinary research groups (Law and Accounting) and author of several books, including "Corporate Tax Governance: Essential Aspects" (2015, Ed. Quartier Latin).

Luiza Rangel de Moraes: Master's degree in Business Law from Universidade Gama Filho. She held the positions of attorney and Legal Manager at the Securities and Exchange Commission of Brazil (CVM) for over ten years. She was Attorney for the City of Rio de Janeiro and partner of a traditional Brazilian law firm for 20 years. She was a member of the Editorial Board and Chief Editor of Revista de Direito Bancário, do Mercado de Capitais e Arbitragem. She is an effective member of the Brazilian Lawyers Institute (IAB), in the Corporate Law Commission.