Pérez-Llorca



Nicolle Barbetti

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Profile

Nicolle joined Pérez-Llorca in 2024 as associate lawyer to join the Tax Law department of the Lisbon office, with the aim of providing regular legal and tax advice to clients, with a special focus on national and international investments, tax structuring of M&A operations, as well as corporate and financial restructurings.

Prior of joining Pérez-Llorca, she was a lawyer at a leading Spanish law firm, working as an associate in the Tax area and a tax consultant at a Big 4 consulting firm.

Studies:

- 2017 Master's degree in International and European Law (curricular) by the Faculty of Law of the Universidade Nova de Lisboa
- 2016 Postgraduate degree in Commercial Companies Law from the Faculty of Law of the University of Lisbon
- 2016 Law degree from the Faculty of Law of the University of Lisbon

Nicolle is fluent in Portuguese, English and Spanish.

Experience

Nicolle practices in various areas of tax law, in the field of national and international taxation, advising individuals and entities on investment, restructuring, and financing operations in Portugal and abroad, with a special focus on corporate income taxation.

Her activity is particularly focused on the tax structuring of M&A operations, as well as corporate and financial restructurings in various sectors of activity, especially the real estate and banking sectors, the energy sector, and private equity.

She also provides assistance in matters of tax litigation, personal and family wealth structuring, and tax inspections.

Academic and Publishing Collaborations

• CJEU: Stamp Tax on fees for placing bonds and commercial paper on the market (co-author

with Susana Estevão Gonçalves), published in ITR, 2023.

Recognition

• Who is Who: ITR - Rising Star (Transactional tax)

Professional organisations

Portuguese Bar Association