

BDB Law

DU-BALADAD AND ASSOCIATES
TAX • LEGAL • CONSULTING

**Your Business
at the Heart
of Our Service**

Who We Are

Du-Baladad and Associates (BDB Law) is a tax law firm in the Philippines that offers services around 3 major areas of practice – TAX, LEGAL, and CONSULTING.

We commit to delivering high-quality standards in our work and provide holistic and professional service by teaming up with you to formulate innovative solutions and strategies that best address your individual concerns.

Holistic.
Professional.
Personal.

Our Practice

For more than fifteen years, we have proven our expertise in tax, transfer pricing, and corporate law. This excellence and high degree of professionalism partnered with our **TOTAL-CLIENT-CARE** service approach, earned us a respectable and trustworthy reputation across industries.

We strive to understand the intricacies and uniqueness of our clients' businesses to provide customized and practical solutions for their concerns and growth aspirations.

We partner with our clients in their growth aspirations, supporting them with solid legal advice from our depth of experience, enriched with new ideas and solutions. Putting their businesses at the heart of our service, we earned the trust and confidence of our diverse clients from banking, insurance and other financial institutions, oil, power and energy, telecommunications and technology, real estate and construction, manufacturing, education, and mining.

We strive to understand the intricacies and uniqueness of our clients' businesses to provide customized and practical solutions for their concerns and growth aspirations

Our Philosophy

We anchor our practice on competence, responsiveness, integrity, and willingness to explore new and innovative thinking to offer cutting-edge solutions.

These values mirror our service philosophy, strengthened by good practice policies that ensure prompt delivery and value-added results, allowing our clients to maximize their resources and remain agile in their market spaces.

Our Perspective

We understand that no two problems have the same answer. And because our clients' business is at the heart of our service, we take time to study the nuances of their positions so that we can provide personalized and responsive services that manage their risks and strengthen their positions.

**Our clients'
business is at
the heart of
our service**

Our People

Guided by the collective vision and expertise of the partners experienced in tax and corporate services, we continue to build our human capital with our associates who are well-versed in taxation, legal, and corporate services; and our paralegals and support staff who serve and ensure that the firm will always move from strength to strength.

Our Partnership

The benefits of working with WTS Global

Recognizing the benefits of a global perspective to enable linkages and knowledge sharing, we are the exclusive member firm in the Philippines of WTS Global, a leading global tax practice offering a full range of tax services represented in over 100 countries. A partnership that brings great pride, as only law firms that pass stringent selection processes, quality reviews, and have a strong presence in the respective markets they operate in are admitted.

Global team

WTS Global brings with it the benefit of a well-coordinated and organized team, whereby each member country has easy access to the global network, thereby securing cost efficiency and responsiveness.

One point of contact

Having one point of contact who knows the business as well as the expectations and needs allows for efficient coordination with the International project team for bespoke requirements.

Cross-border solutions

WTS Global makes it possible to present fast and consistent cross-border solutions to our clients.

A partnership that brings great pride, as only law firms that pass stringent selection processes, quality reviews, and have a strong presence in the respective markets they operate in are admitted.



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Our Pride

We are consistently ranked as a leading and highly recommended firm in the field of taxation by international award bodies, a testament to our commitment to a high standard of professionalism in our practice. These recognitions and awards inspire us to keep raising the bar of quality and excellence in our service to our clients.

Chambers
AND PARTNERS

Band 1 Tax Law Firm
2012–2024
Chambers & Partners



Highly Rated in Corporate Tax
and Tax Law Controversy 2016–2024
International Tax Review

ASIA BUSINESS
LAW JOURNAL

Top Tax Law Firm
2019–2023
Asia Business Law Journal



Outstanding Tax Firm
2017 – 2023
AsiaLaw Profiles



Tier 1 – Tax Law Firm
2024
Highly Ranked Tax Law Firm
2019 – 2023
Legal 500

ASIAN LEGAL BUSINESS

Philippine Tax and Trusts
Firm of the Year 2021
Asian Legal Business

Our Professional Services

Tax

- Tax Controversies
- Tax Litigation
- Tax Advisory and Tax Planning
- Tax Claims/Requests
- International Tax
- Tax Due Diligence and Regulatory Compliance
- Global Expatriate Services
- Customs & Trade
- Training
- Advocacy

Corporate Services

- Corporate Governance
- Incorporation
- Registration of Business
- Incentives
- Securing Permits and Licenses
- Corporate Secretarial Services
- Directorship
- Repatriation
- Dissolution

Legal

- Legal Due Diligence
- Contract Negotiation, Drafting, and Review
- Restructuring
- Mergers and Acquisitions
- Post-Merger Integration Assistance
- Regulatory Compliance
- Risk Management

Transfer Pricing

- Transfer Pricing Documentation
- Design and Implementation of TP Guidelines
- Planning and Optimizing Transfer Pricing Systems
- Transfer Pricing Defense
- Restructuring and Reorganizing Business Models
- MAPs and APAs

Global Transfer Pricing Resource Center

The Global Transfer Pricing Center is a premier provider of cost-effective and efficient transfer pricing solutions and services. It has gained competitive advantage by utilizing the best TP tools trusted by global practitioners. The team is comprised of cross-discipline specialists with expertise in globally accepted OECD Transfer Pricing principles.

Our Services

BEPS Action 13 Compliance and Documentation

- Local File, Master File, CbCr
- OECD-Compliant Documentation

Benchmarking Analysis and Study

- Conduct benchmarking analysis for wide range of transactions by thorough understanding of the transaction under review and performing comparability analysis

TP Audit Support

- Provide assistance in preparing responses to TP audit queries and TP assessments
- Assist with calculation of adjustments and perform financial modeling

Other TP Services

- Design and implement TP policy
- Complete related party return forms
- Supply-chain analysis



BDB Law Foundation

We recognize that success comes with responsibilities that extend beyond the walls of our offices. With our heart for service, we work to contribute to our goal of giving every Filipino a chance to live a decent and respectable life with their families.

In March 2015, the BDB Law Foundation was established as its arm to fulfill its corporate social responsibilities. Through the initiatives of the Foundation, we help communities acquire an improved quality of education, sustained livelihoods, a clean environment, and better health.

Through the initiatives of the Foundation, we help communities acquire an improved quality of education, sustained livelihoods, a clean environment, and better health.





Your Business
at the Heart
of Our Service



Benedicta "Dick" Du-Baladad

Founding Partner, Chair and CEO

Dick is a multi-awarded accountant-lawyer with a joint degree of Masters of Law and International Tax Program (ITP) at the Harvard University, USA.

Prior to setting up BDB Law, she was a partner and head of the tax department of a leading auditing firm. She is also a former official of the Bureau of the Internal Revenue (BIR) where she served in various posts including the Office of the Commissioner, the Enforcement Service, the Legal Service, and the International Tax Affairs Office. She was instrumental in setting up and in designing the organizational structure of the Large Taxpayer's Service (LTS) of the BIR.

She was named National Leader for Southeast Asia-Corporate Tax in the 2022 edition of Who's Who Legal (WWL) Thought Leaders and recognized as the Tax Dispute Resolution Lawyer by Women in Business Law (2021). She is consistently ranked by Asia Business Law Journal as one of the Philippines' top 100 lawyers and as the only Elite Tax Practitioner in the Philippines by Asia Profiles. She is a recipient of the CPA Centenary Award of Excellence from the Board of Accountancy and has been awarded as a Distinguished Alumna of the University of Santo Tomas.

Dick was the Co-Chairperson of the Capital Market Development Council (CMDC) from 2019 to 2022, where she played a significant role in the crafting of the 2019-2025 Capital Market Development Blueprint for the country. She was also a consultant of the government in the recent comprehensive tax reform program (CTRP) on the taxation of passive income and financial intermediaries, pension reform and local bond issuance.

Dick has authored 3 books, namely: Taxation of Financial Institutions in the Philippines (2006) which won an Anvil Award of Merit; Taxation of Banks and Non-Bank Financial Intermediaries (2010); and Taxation of Insurance Companies (2014). She is a regular columnist in a daily business paper, the Business Mirror's Tax Law for Business.

In addition to being a writer, she is also a painter, fashion designer and a gardener. She is a mother of 4 accomplished young men.

Areas of Practice

- Tax Consulting and Advisory
- Tax Planning
- Handling Tax Disputes, Assessments and Claims for Refunds
- Tax Litigation
- Transfer Pricing
- Tax Compliance/Due Diligence Review
- Advocacy

Sector Expertise

- Banking, insurance, financing companies, capital market, other financial intermediaries
- Construction and real estate
- Technology

Professional Certifications

- Certified Public Accountant
- Lawyer
- Fellow, Institute of Corporate Directors

Education

- Advanced Management Program Wharton School of the University of Pennsylvania, Pennsylvania, USA (2007)
- Master of Laws and International Tax Program Harvard University (1997)
- Bachelor of Laws, University of Santo Tomas, Manila, Philippines (1989)
- Bachelor's Degree in Accountancy, Magna Cum Laude, St. Louis University (1982)

Professional Qualifications and Memberships

- Vice President and Member of the Board, Bank of Commerce, Philippines
- Member of the Board, WTS Global, Netherlands
- President, Management Association of the Philippines (MAP), 2023
- President, Financial Executives of the Philippines (FINEX) 2017
- President, Tax Management Association of the Philippines (TMAP) 2005
- Cluster Chair for Taxation, Investment Promotion and Capital Market, Philippine Chamber of Commerce and Industry (PCCI) – current
- Co-Chair, Tax and Financial Services, European Chamber and Commerce of the Philippines (ECCP), 2024
- Member, Women Business Council of the Philippines.
- Past President, Rotary Club of Metro Manila
- Member of the Board, Institute of Corporate Directors (ICD)

Awards and Rankings



Elite Tax Practitioner
Asialaw Profiles



Highly Regarded Women
in Tax Leader
ITR Awards



Band 1 Tax Law
Practitioner
Chambers and Partners



Leading Individual-
Tax Practice
The Legal 500



Recommended
Thought Leader
2017 - 2024
Who's Who Legal (WWL)



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Fulvio "Fulvs" Dawilan

Managing Partner

Fulvio "Fulvs" Dawilan has been in practice on the field of taxation for more than 25 years.

Prior to joining BDB Law, Fulvs furthered his extensive experience as a tax accountant and lawyer when he worked as a Partner of the Tax Advisory & Compliance Division of Punongbayan & Araullo (P&A), one of the major accounting firms in the Philippines.

Fulvs has a solid background in providing tax advisory services to local and multinational companies in various industries. He handled numerous engagements involving determination of client's compliance with tax rules and regulations and has represented clients in tax cases before the Bureau of Internal Revenue, the Department of Finance, and the Court of Tax Appeals. He has participated in the crafting of tax laws by appearing as resource person before the tax committees of both the Senate and the House of Representatives.

His strong tax experience is further enriched by three years of external audit work at another major accounting firm in the Philippines.

Fulvs loves to go to his farmhouse every weekend to care for his plants.

Areas of Practice

- Tax Consulting and Advisory
- Handling Tax Disputes, Protests, Requests for Rulings and Claims for Refunds
- Tax Litigation
- Corporate Services
- Mergers and Acquisitions
- Tax Compliance Review and Tax Return Preparation and Filing
- Expatriate Taxation

Sector Expertise

- Petroleum and energy
- Services
- Technology
- Mining
- Banking and finance
- Manufacturing
- Trading

Professional Certifications

- Certified Public Accountant
- Licensed Lawyer in the Philippines
- Licensed Lawyer in New York, USA

Education

- Bachelor of Laws, San Beda College
- Bachelor of Science in Accountancy, Saint Louis University

Professional Qualifications and Memberships

- President, Tax Management Association of the Philippines (2022)
- Philippine Institute of Certified Public Accountants (Member, Tax Committee)
- Financial Executive Institute of the Philippines
- Integrated BAR of the Philippines
- New York State BAR Association
- Philippine Chamber of Commerce and Industry
- European Chamber of Commerce of the Philippines
- German-Philippine Chamber of Commerce and Industry Inc.
- Nordic Chamber of Commerce of the Philippines

Publications

- Columnist, Business Mirror

Awards and Rankings



Highly Regarded Lawyer
ITR Awards



Band 2
Tax Law Practitioner
Chambers and Partners



Recommended Lawyer –
Tax 2024
The Legal 500



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Irwin C. Nidea Jr.

Senior Partner

Irwin is an economist-lawyer and has been in practice in the field of taxation for almost 19 years.

Before joining BDB Law, he worked as a tax advisor and compliance consultant in one of the major accounting firms in the country. Early in his career, he worked as an associate in the law firm of Senator Raul Roco where he handled litigation and corporate law cases.

At BDB Law, Irwin heads the tax litigation group where he is instrumental in the cancellation of a P7.6 billion tax assessment before the Court of Tax Appeals, which may be the largest on record. He was also able to successfully refund billion peso claims on novel grounds.

He also heads the transfer pricing practice of the Firm where he serves Philippine conglomerates, multinational companies in Asia Pacific, Europe, and United States of America.

He was a consultant for the government in its tax reform program, particularly in Passive Income and Financial Intermediary Taxation Act (PIFITA).

He spends his free time with his family, discovering the world.

Areas of Practice

- Tax Litigation
- Transfer Pricing
- Tax Consulting and Advisory
- Handling of Tax Disputes, Protests, Requests for Rulings and Claims for Refunds
- Corporate Services
- Mergers and Acquisitions

Sector Expertise

- Petroleum
- Renewable energy
- Services
- Digital
- Mining
- Banking and finance
- Manufacturing and trading

Professional Certifications

- Lawyer

Education

- Juris Doctor, Ateneo de Manila University School of Law (2003)
- Bachelor of Arts Major in Economics, Ateneo de Manila University (1999)

Professional Qualifications and Memberships

- Integrated BAR of the Philippines
- Director, Tax Management Association of the Philippines (2023, 2024)
- Philippine Chamber of Commerce and Industry
- Member, European Chamber of Commerce of the Philippines
- Member, German-Philippine Chamber of Commerce and Industry
- Member, Nordic Chamber of Commerce of the Philippines

Publications

- Columnist, Business Mirror

Awards and Rankings



Recommended Lawyer – Tax 2024
The Legal 500



Tax Litigation and Disputes Practice
Leader of the Year
Finalist 2021
ITR Awards



Leading Lawyer in Taxation 2017
Asialaw Profiles



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Rodel C. Unciano

Partner

Rodel is a CPA-Lawyer and specializes in tax and corporate services with over 15 years of experience.

Rodel regularly appears before the Court of Tax Appeals and regular courts. He handles administrative protests and claims for refunds before administrative bodies such as the Bureau of Internal Revenue and different local government units across the country. He likewise handles requests for rulings with the tax bureau.

Rodel also undertakes services relating to registration, investment incentives, restructuring, mergers and acquisitions, dissolution, and other requirements for doing business in the Philippines. He addresses queries on tax and general corporate law concerns and conducts research on tax issues affecting individual and corporate taxpayers.

Before joining BDB Law, Rodel worked as a Senior Tax Counsel in a multinational company handling various tax issues with the Bureau of Internal Revenue as well as with various local government units. He handled assessments on the company's national and local business taxes and provided tax advisory to different business units within the company and its affiliates.

Early in his career, he worked as an Associate Lawyer in another law firm where he was exposed in litigation, tax assessments, tax advisory, and corporate services. He also handled labor, infringement, and consumer rights cases.

For a time, he was a part time faculty member at the Adamson University. Before becoming a lawyer, he worked as an Accounting and Administrative Officer in a Manila-based Law Firm. Rodel loves doing outdoor activities whenever he is free.

Areas of Practice

- Tax Consulting and Advisory
- Handling Tax Disputes, Protests, Requests for Rulings and Claims for Refund
- Corporate Services
- Tax Litigation
- Tax Treaty Availment
- Tax Returns Preparation and Filing

Sector Expertise

- Banking, insurance, and other financial intermediaries
- Manufacturing
- Construction and real estate
- Mining
- Petroleum
- Renewable energy
- Telecommunications

Professional Certifications

- Certified Public Accountant
- Lawyer

Professional Qualifications and Memberships

- Philippine Institute of Certified Public Accountants
- Tax Management Association of the Philippines
- Integrated BAR of the Philippines
- Philippine Chamber of Commerce and Industry
- European Chamber of Commerce of the Philippines
- German-Philippine Chamber of Commerce and Industry Inc.
- Nordic Chamber of Commerce of the Philippines

Publications

- Columnist, Business Mirror

Awards and Rankings



Recommended Lawyer –
Tax 2024
The Legal 500



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Mabel L. Buted

Partner

Mabel L. Buted is a CPA-Lawyer and specializes in tax and corporate services.

Before she joined BDB Law, she worked as a Junior Associate in Castillo Laman Tan Pantaleon & San Jose (CLTPSJ), a medium-sized law firm offering various legal services. At CLTPSJ, she was exposed in litigation, corporate, tax and labor practice.

She started her career as an accountant as a Tax Specialist in Punongbayan and Araullo (P&A) (now Grant Thornton Philippines). At P&A, she conducted tax health checks and tax due diligence reviews, transfer pricing, and tax outsourcing services to local and multi-national companies.

At BDB law, Mabel continues to provide the same services. In addition, Mabel also represents clients in tax assessments and refunds cases before the Bureau of Internal Revenue, Court of Tax Appeals and regular courts. She likewise addresses queries on tax and related corporate concerns.

Mabel is into food, movies, and music.

Areas of Practice

- Tax Health Check/Due Diligence Review
- Handling Tax Disputes, Protests, Requests for Rulings and Claims for Refunds
- Tax Litigation
- Expatriate Tax Services
- Tax Returns Preparation and Filing
- Tax Consulting and Advisory
- Transfer Pricing

Sector Expertise

- Real estate
- Mining and power
- Manufacturing
- Trading
- Services

Professional Certifications

- Lawyer
- Certified Public Accountant, 3rd Placer – May 2009 CPA Board Examination

Professional Qualifications and Memberships

- Integrated Bar of the Philippines (IBP)
- Tax Management Association of the Philippines (TMAP)
- Philippine Institute of Certified Public Accountants (PICPA)
- Association of Certified Public Accountants in Commerce and Industry (ACPACI)
- Philippine Chamber of Commerce and Industry
- European Chamber of Commerce of the Philippines
- German-Philippine Chamber of Commerce and Industry Inc.
- Nordic Chamber of Commerce of the Philippines

Education

- Bachelor of Laws, San Beda College – Manila (now San Beda University)
- Bachelor of Science in Accountancy, De La Salle University – Manila, Magna Cum Laude

Awards and Rankings



Recommended Lawyer –
Tax 2024
The Legal 500



Rising Star
in the Philippines 2021
ITR Awards



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Jomel N. Manaig

Partner

Jomel N. Manaig is a CPA- lawyer by profession.

Prior to joining BDB Law, Jomel worked as an external auditor in an auditing firm. He later served as an internal auditor in a major non-life insurance company. He also provided tax consultancy and representation services for audit and accounting firms.

By building on these experiences and expanding on new ones, he now carries a wide range of services that cater to both domestic and multinational clients.

At BDB Law, he represents clients in tax assessments and tax refunds before the Bureau of Internal Revenue. Together with the Firm's Senior Partner, he supervises the Firm's litigation unit as well as its transfer pricing center of excellence, the Global Transfer Pricing Resource Center (GTPRC).

Jomel leads the Firm's initiatives in tackling international tax developments like the OECD's Two-Pillar Solution and the tax on digital services. He also takes point in dealing with tax matters related to technological advancements especially in the field of telecommunications and financial technology.

Outside of the office, Jomel relishes his time with his family. He enjoys trying out new restaurants and cuisines with his wife and his little princess.

Areas of Practice

- Tax Litigation
- Tax Consulting and Advisory
- Handling Tax Disputes, Protests, Requests for Rulings and Claims for Refunds
- Transfer Pricing
- Tax Treaty Availment
- Corporate Services
- Mergers and Acquisitions

Sector Expertise

- Banking, insurance, and other financial intermediaries
- Construction and real estate
- Financial technology
- Mining
- Petroleum
- Renewable energy
- Telecommunications

Professional Certifications

- Lawyer
- Certified Public Accountant

Education

- Bachelor of Laws, Far Eastern University
- Bachelor of Science in Accountancy, Colegio de San Juan de Letran – Calamba

Professional Qualifications and Memberships

- Integrated Bar of the Philippines
- Philippine Institute of Certified Public Accountants
- Tax Management Association of the Philippines
- Philippine Chamber of Commerce and Industry
- European Chamber of Commerce of the Philippines
- German-Philippine Chamber of Commerce and Industry Inc.
- Nordic Chamber of Commerce of the Philippines
- Fintech Philippines Association

Awards and Rankings



Recommended Lawyer –
Tax 2024
The Legal 500

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BDB Law

DU-BALADAD AND ASSOCIATES
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Your Business at the Heart
of Our Service

MEMBER FIRM OF

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