



Manuel López-Zambrana

Partner

manuel.lopez-zambrana@dlapiper.com

San Juan

T: +1 787 641 7265

F: +1 939 697 6126

Manuel López-Zambrana ("Nolin") represents clients in a variety of industries such as financial, mutual funds, manufacturing, not for-profit, insurance airline transportation, maritime transportation and telecommunications industries. Nolin's expertise is highly sought after in all stages of tax controversies. He is considered by Chambers and Partners publication as a "standout tax practitioner who receives glowing recommendations from sources as one of the leading lawyers in the field." Nolin also advises clients on complex US federal and PR income tax matters and assists them with obtaining PR tax incentives for manufacturing and IP licensing activities (Act 73-2008), qualified energy activities (Act 83-2010), export services and foreign trade activities (Act 20-2012), individual resident investors (Act 22-2012), among others.

Nolin has also served as advisor to the Puerto Rico Department of the Treasury and to the Government Development Bank for Puerto Rico. He was capital member of various major law firms in Puerto Rico and is a frequent speaker at numerous seminars and conferences sponsored by the Puerto Rico State Society of Certified Public Accountants, Puerto Rico Chamber of Commerce, the Puerto Rico Manufacturers Association and other professional organizations.

LANGUAGES SPOKEN

- English
- Spanish

- Tax

English Spanish

Nolin has favorably obtained significant rulings and Closing Agreements with the Puerto Rico Department of the Treasury and the United States Internal Revenue Service. He has also served as an expert witness in various controversies, including an international dispute resolution case.

Admissions

- Puerto Rico

Recognitions

- *Chambers Latin America*

2022 - Band 1, Puerto Rico Tax

Chambers comments, "Pre-eminent figure Manuel López Zambrana continues to draw recognition from market commentators for his longstanding experience in the tax market in Puerto Rico. An interviewee hails him as 'a great lawyer,' going on to highlight that 'he deals with highly complex work and has great technical knowledge.'"

2017-2021 - Band 1, Puerto Rico Tax

- *The Legal 500 Latin America*

2022 - Leading Lawyer, Puerto Rico Tax

The Legal 500 comments, "At DLA Piper Puerto Rico, Manuel López-Zambrana leads the experienced tax team and assists clients in structuring a variety of transactions, including private equity deals, corporate acquisitions and disposals. He and his team are particularly active in international tax matters, transfer pricing and indirect tax, and also represent clients in tax controversies and disputes."

2021 - Leading Lawyer, Puerto Rico Tax

- 2021 *Best Lawyers* in Puerto Rico for Tax Law
- 2020 *Best Lawyers* in Latin America

Education

- J.D., University of Puerto Rico School of Law
magna cum laude
- B.B.A., University of Puerto Rico

Memberships

- American Bar Association
- Puerto Rico Bar Association

INSIGHTS

Publications

Private equity and hedge funds in Puerto Rico – key tax considerations

9 May 2022

An outline of the requirements that must be complied with under Act 60 in order for private funds and their sponsors and investors to qualify for certain Puerto Rico tax benefits.

Puerto Rico extends period for individuals to receive qualified retirement and individual retirement plan distributions for disaster relief

9 July 2020
Key information and updates.

Tax incentives in Puerto Rico: a quick introduction

13 JUN 2017

Puerto Rico offers a spectrum of economic incentives aiming to promote many key industries. This handbook offers a quick look at ten of the most significant of these incentives.

- Funds take note: Puerto Rico's new Incentives Code is now in effect, 19 August 2019

NEWS

DLA Piper advises Itaú in its acquisition of minority stakes in Uruguayan fintech companies Prex and Paigo

31 March 2022

DLA Piper represented Brazilian bank Itaú in its recent acquisition of minority stakes in Uruguayan fintech companies Prex and Paigo.

DLA Piper advises Sonnedix in sale of Puerto Rico solar operations to ArcLight's Infinigen platform

12 November 2021

DLA Piper represented Sonnedix, a leading global solar independent power producer (IPP), in the sale of its interest in the "Puerto Rico solar operations" to ArcLight Capital Partners' Infinigen renewables platform.

DLA Piper lawyers and practices ranked in *Chambers Latin America 2022*

30 August 2021

DLA Piper today announced that the firm received 38 individual lawyer rankings and 15 firm rankings in the *Chambers Latin America 2022* guide.

Media Mentions

- "Bufete global de abogadas planta bandera en Puerto Rico," *elnuevodia.com*, (August 28, 2016)