



Vittoria Di Gioacchino

DIRECTOR

"Vittoria Di Gioacchino is very knowledgeable and her communication skills, teamwork, disposition and performance are very good."

Chambers and Partners

ABOUT

Vittoria Di Gioacchino is a Director of BLP in San José with over 15 years of experience in Tax law, mergers and acquisitions, corporate taxes, real estate, estate planning, and more. She advises on income, sales, compensations, transfer pricing, and tax benefits and performs due diligence and tax audits. Vittoria is a member of the International Fiscal Association, a volunteer at ACNUR, author at TaxAnalyst.com and The Inward Investment and International Taxation Review, and is a National Reporter for the Tax Committee of the International Bar Association. She joined BLP in 2010 as an associate.

EXPERIENCE

• **First issuance of a Social Bond in Costa Rica.** BLP has advised IDB Invest as lead arranger/investor, and FinDev Canada as an investor in the first social bond issuance in Costa Rica. This private dematerialized subordinated bond series totals up to \$75 million, issued by Banco Nacional de Costa Rica (BNCR).

• **Celsia sells part of its assets in Central America.** BLP advised Celsia on selling certain generation assets in Costa Rica to EnfraGen, including the review and structure of local aspects under Costa Rican law and the review of the Stock Purchase Agreement and accessory documents.

• **Moody's entry into Central America.** BLP leads advice to Moody's on the acquisition of SC Riesgo's operations in Central America, involving all related aspects of the transaction.

• **Laboratorios Saval's entry into the pharmaceutical market in Costa Rica.** BLP advised Saval throughout the acquisition process of Laboratorios Stein's operations in Costa Rica, including the performance of due diligence, the structuring of the transaction, the negotiation of the purchase agreement and ancillary contracts, and the entry of Saval into the Costa Rican market through the obtention of the applicable permits and the hiring of 170 employees.

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PRACTICE AREAS

- Tax

ACCREDITATIONS

Education

- Executive Program, International Tax Center, University of Leiden, The Netherlands, 2017
- Intensive Course in International Tax Law, Universidad Austral, Argentina, 2014
- Law degree, Universidad de Costa Rica, Costa Rica, 2008

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EXPERIENCE

- **AkzoNobel completes Grupo Orbis acquisition.** BLP advised the seller, Grupo Orbis (Pintuco), on this regionally impactful transaction, employing attorneys from our offices in Costa Rica, Nicaragua, Honduras, El Salvador, and Guatemala, coordinating with lawyers in Panama, and conducting due diligence in the jurisdictions of Central America.
- **Real estate project Waldorf Astoria Hotel.** BLP is advising Revolution Group, Cacique Investors, and Garnier & Garnier on the financing, structuring, and development of the mixed-use real estate project “Waldorf Astoria Hotel” and its branded residences. The first phase is comprised of 190 keys plus 25 branded residences. In addition, BLP assisted this group in negotiating the hotel and branded residence agreements with Hilton. This landmark transaction is the first Waldorf Astoria hotel and the starting point of the development of the Peninsula known as Punta Cacique.
- **BLP has advised ASSA Compañía de Seguros, S.A.** on the acquisition of the insurance operations of Triple – S in Costa Rica. The firm’s advice involved all aspects of the transaction, including due diligence, regulatory and competition issues for the approval of the transaction by the General Superintendency of Insurance (SUGESE) and the Commission for the Promotion of Competition (COPROCOM), as well as labor, tax, intellectual property, and real estate issues related to the transaction.
- **BLP advised Marsh McLennan, the largest insurance brokerage firm in the world.** BLP advised on all aspects of the transaction, including due diligence, contract drafting and negotiation, regulatory filings and approvals, closing, etc.

RECOGNITIONS

- Recognized as an Associate to Watch in the practice of Tax by Chambers and Partners

LANGUAGES

- Spanish
- English
- Italian

ASSOCIATIONS & AFFILIATIONS

- Costa Rica Bar Association
- International Bar Association: Member
- International Fiscal Association: Member