

Oscar Cunto André

Senior Counsel



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Caracas

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Overview

Oscar Cunto André is a senior counsel in Dentons' Caracas office. He has more than 15 years of experience advising on tax and corporate law matters across Venezuela's leading industries and most important practice areas. In his tax practice, he focuses on corporate taxation, international taxation, wealth and estate planning, tax litigation, oil and gas taxation, and non-fiscal contributions.

Oscar has extensive experience representing clients before the Venezuelan Tax Courts and the Supreme Court. His clients include energy entities, oil service providers and industrial, commercial, and financial companies, and multinational companies in Venezuela. Furthermore, Oscar has been involved in several international arbitration procedures under the ICC and the Swiss Arbitration Centre.

Additionally, as part of his corporate practice, Oscar advises on business restructuring, cross-border transactions, mergers and acquisitions, private equity and venture capital, financing, business, and commercial restructuring, corporate governance, and contract drafting and negotiation.

Moreover, in his capacity as Vice President and legal counsel of the Federación Venezolana de Fútbol (FVF), Oscar has negotiated the contracts of the new manager and staff for its different football teams, sponsors, and different sport-related organizations and institutions. Oscar has been the leader in the modernization of the FVF Bylaws, the creation of the first FVF Ethics Code, drafting of the FVF and LigaFutve Accords, the establishment of new Election Rules for the FVF and its associations, and manager of the new contracting procedure according to the new international standards of transparency and integrity.

Recognition

- *Chambers Latin America* 2015 – 2026: Ranked in Tax in Venezuela.
- *The Legal 500* 2013 – 2020: Ranked in Tax in Venezuela.
- *Best Lawyers* 2019 – 2026: Recognized in Tax in Venezuela.

Insights

- “El incentivo fiscal de rebajas por inversión como herramienta para el desarrollo económico y social en nuestro país,” *Derecho Tributario Contemporáneo: Libro Homenaje A Los 50 Años De La Asociación Venezolana De Derecho Tributario*, November, 2019
- “Regulaciones en finanzas y migración. Efectos en la planificación y tributación internacional,” *Nuevos retos de la fiscalidad internacional*, Tema II, Memorias de las XV Jornadas Venezolanas de Derecho Tributario, Asociación Venezolana de Derecho Tributario, November, 2016
- Co-author, “Stock investment as a requirement for the Maritime Tax Rebate in the Income Tax. 70 years of Venezuelan Income Tax,” *XII Jornadas Venezolanas de Derecho Tributario*, Tomo II, Derecho Procesal Tributario, Asociación Venezolana de Derecho Tributario, November 2013
- “La consulta obligatoria de las sentencias emanadas de los Tribunales Superiores de lo Contencioso Tributario a la luz del artículo 72 de la Ley Orgánica de la Procuraduría General de la República,” *XI Jornadas Venezolanas de Derecho Tributario*, Tomo II, Derecho Procesal Tributario, Asociación Venezolana de Derecho Tributario, November 2012

Activities and Affiliations

- Member of the Standing Legal Committee for the 2025 – 2029 period
- Diploma in Football Law, Federación Internacional de Fútbol Asociado, 2025
- Sport Arbitration Executive Program, FIFA, 2023
- Vice President and legal counsel of the Federación Venezolana de Fútbol (FVF)
- Member of Venezuelan Tax Law Association (AVDT)
- Member of the Board of Directors of AVDT since 2018
- Arbitrator at the Sport Arbitration Court (TAD)
- Arbitrator of Business Center of Conciliation and Arbitration (CEDCA – Centro Empresarial de Conciliación y Arbitraje)
- Arbitrator at Caracas Chamber of Commerce (Centro de Arbitraje de la Cámara de Caracas (CACC))

Memberships

- Capital District Bar Association
- Venezuelan American Chamber of Commerce and Industry (VENAMCHAM)
- Venezuelan Italian Chamber of Commerce (CAVENIT)
- Association of Young Entrepreneurs of Venezuela (AJE)
- Venezuelan Arbitration Association (AVA)
- Venezuelan Society of Commercial Law (SDM)
- Student Representative, Law Faculty Council, 2006 – 2008
- Representative, Universidad Católica Andrés Bello, the Willem C. Vis International Commercial Arbitration Moot Trial Competition in Vienna, Austria, 2008
- Member, Universidad Católica Andrés Bello volunteer in the Legal Assistance Program in Penitentiary

Areas of focus

Practices

- **Corporate**
- **Tax**
- **International Commercial Arbitration**
- **Venture Technology and Emerging Growth Companies**
- **Business Structures and Tax Planning**
- **International Taxation**
- **Tax Litigation and Dispute Resolution**
- **Charities and Nonprofit Taxation**
- **Corporate Taxation**
- **Entertainment Taxation**
- **Individual Taxation**
- **Sales Taxes (including VAT, GST, and PST)**
- **International Estate and Trust Planning**
- **Venture Capital**
- **Business Agreements and Commercial Contracts**

Industry sectors

- **Energy**
- **Mining**
- **Financial Institutions**
- **Industrial Production**
- **Media**

Services and solutions

- **Global tax guide to doing business in...**

Education

- Universidad Católica Andrés Bello, 2019, Diploma in International Tax Law
- Universidad Metropolitana, 2019, Diploma in Hydrocarbon Law
- Northwestern University, Kellogg School of Management, 2011, Certificate in Business Administration

- Northwestern Pritzker School of Law, 2011, LLM
- Universidad Católica Andrés Bello, 2008, Law Degree
- Universidad Central de Venezuela, Specialization in Tax Law, (Thesis Pending)

Admissions and qualifications

- Venezuela, 2009

Languages

- English
- Spanish