GARRIGUES



Mariana Morais Teixeira

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Tax
Mergers & Acquisitions

Mariana Morais Teixeira is a Senior Associate in Garrigues' Tax Department.

Since 2017 she has been advising and representing clients in tax litigation, as well as providing tax consultancy in different areas. Her main areas of expertise are direct taxation (PIT and CIT), international and European taxation and indirect taxation (VAT and Stamp Duty).

Master in Tax Law from the Portuguese Catholic University (Lisbon).

Experience

Before joining Garrigues, she was a Senior Associate, Associate and Trainee Lawyer at Morais Leitão, Galvão Teles, Soares da Silva & Associados (2017 to 2024) and Summer Trainee at Jorge Carneiro & Associados (2016) and Telles de Abreu & Associados (2015).

In her professional career she has been involved in work in different areas: from tax litigation, accompanying clients during tax inspections, procedures and cases, to tax advice on corporate reorganisations, structuring real estate and securities investments, financing and remuneration models, with national and international projection.

Her main areas of expertise are direct taxation (PIT and CIT), international and European taxation and indirect taxation (VAT and Stamp Duty).

Academic background

- Master's in Tax Law from the Portuguese Catholic University (Lisbon) in 2018
- Graduated in Law from the Faculty of Law of the University of Porto in 2016

Memberships

- Member of Ordem dos Advogados
- Member of Associação Fiscal Portuguesa and International Fiscal Association

Distinctions

2nd place in the "Young Tax Professional of the Year 2018" competition, organised by Ernst & Young

Publications

- "Direito Internacional Fiscal Sucessório – Perspetiva Portuguesa" - Revista Electrónica de Fiscalidade da AFP, Ano V, Nº 1 (2023)
- "O enriquecimento «sem causa» e por causa da AT - O caso específico da repercussão do IVA indevido" - Cadernos IVA 2020, Almedina (2021) co-authored with António Pedro Braga