



## Maria Figueiredo

Senior associate

Lisbon

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### Tax

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Maria Figueiredo is a Senior Associate in the tax department, specialized on transfer pricing practice.

In this area, she has worked in documentation processes, support in corporate reorganizations and supply chains' changes and optimization, design of intragroup transactions and negotiation of advanced transfer pricing agreements and mutual agreements procedures in Portugal. Maria has also been involved in litigation processes in this area.

Maria's experience is also extended to the Angolan, Mozambican and Cape Verdean jurisdictions.

### Experience

Maria joined Garrigues tax department in 2019 to incorporate the transfer pricing team.

Maria started her professional career in 2015 at PwC, also in the transfer pricing area, until her incorporation in Garrigues. She has participated in a vast diversity of transfer pricing projects, in various sectors, namely:

- Definition, review and analysis of transfer pricing policies
- Analysis of controlled transactions aiming to verify the alignment with transfer pricing rules
- Analysis of the supply chain in order to define its intragroup terms and conditions or to identify deviations in the controlled transactions in relation to the arm's length legal criteria
- Transfer pricing documentation in accordance with legal requirements
- Support in drafting intragroup agreements
- Negotiation of advanced transfer pricing agreements and mutual agreements procedures (APAs and MAPs)
- Assistance in the litigation related to this area.

Maria's experience is also extended to the Angolan, Mozambican and Cape Verdean jurisdictions.

## Academic background

- Law Degree, *Faculdade de Direito da Universidade Clássica de Lisboa*
- Master's Degree in Tax Law, *Faculdade de Direito da Universidade Clássica de Lisboa*
- Postgraduate degree in Corporate Finance, *Centro de Investigação de Direito Privado, Faculdade de Direito da Universidade Clássica de Lisboa*

## Memberships

Portuguese Bar Association (64840L)