GARRIGUES



Pedro Miguel Braz

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Tax

Pedro Miguel Braz is the partner in charge of the Tax Department and the Tax Litigation area in Portugal, where he has been practicing since 2006.

He has an extensive experience in providing Tax Advice in Tax Litigation to national and international groups, financial and insurance companies, construction, and public works, automotive industry, as well as energy and pharmaceutical industries.

He holds a degree in Law from the Lusíada University of Lisbon and has a postgraduate degree in Tax Management from ISCTE/OVERGEST - Instituto Superior de Ciências do Trabalho e da Empresa.

He has been recognized in his area of expertise by the main legal directories: Chambers & Partners, Legal 500 and ITR Word Tax.

Experience

Pedro Miguel Braz started is practice in 1996 at Veiga Gomes, Bessa Monteiro and Marques Bom – Sociedade de Advogados. Between 2001 and 2005 he conducted his lawyer activity at Castro Silva e Associados – Sociedade de Advogados.

In February 2006 he joined Garrigues, where he is a partner since 2011.

He was a lecturer of the post-graduation studies in Tax Specialization at IDEFF - Instituto de Direito Económico, Financeiro e Fiscal in Faculdade de Direito, Universidade of Lisbon.

He was also a trainer on the course of Tax Procedure and Proceedings taught at the Lisbon District Council of the Portuguese Bar Association.

He is an arbitrator at the Centre for Administrative Arbitration.

Apart from Portuguese he is also fluent in Spanish and English.

He is a member of the Portuguese Bar Association and of the Portuguese Tax Association.

Academic background

- Law degree from Universidade Lusíada de Lisboa.
- Postgraduate in tax management, ISCTE/OVERGEST - Instituto Superior de Ciências do Trabalho e da Empresa.
- Training in Tax Inspection - IFE - International Faculty for Executives.
- Specialization course in accounting for lawyers from the Portuguese Catholic University - Universidade Católica Portuguesa

Teaching activity

He has been a Lecturer in postgraduate specialization in taxation at IDEFF - Institute of Economic, Financial and Tax Law of the Faculty of Law of the University of Lisbon.

Trainer on the course of Tax Procedure and Proceedings taught at the Lisbon District Council of the Portuguese Bar Association (2014).

He is also a regular speaker at seminars and conferences specialized in Tax Litigation.

Memberships

- Member of the Portuguese Bar Association.
- Member of the Portuguese Fiscal Association.

Distinctions

Pedro has been recognized in his area of expertise by the main legal directories: Chambers & Partners, Legal 500 and ITR Word Tax.

- Chambers & Partners 2022: Band 2 in tax law in Portugal.
- Legal 500 2023: Leading Individuals in tax law in Portugal.
- ITR Word Tax: Tier 1 in tax law and tax litigation in Portugal.

Publications

- “Joinder of claimns and joinder of plaintiffs under tax arbitration” in “The Portuguese Tax Arbitration Regime”, Coordenação: Nuno Villa-Lobos e Tânia Carvalhais Pereira. Almedina. 2015.
- “The tax Disputes and Litigation Review” 6th Edition, editor Simon Whitehead. Law Business Research 2016.