GARRIGUES

Mafalda Moreira

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Tax

Mafalda Moreira is a Principal Associate in the tax practice and has more than 15 years of experience in all aspects of this field. Despite her main focus on tax consultancy in M&A and other corporate restructuring operations, particularly in the international context,

Mafalda also has extensive experience in restructuring the assets of private clients, particularly high-net-worth individuals. In addition, Mafalda has experience in providing day-to-day tax advice to companies and individuals, including in tax litigation and compliance areas. In addition to her experience as a lawyer, Mafalda advised the Secretary of State for Tax Affairs of the XVIII Constitutional Government and was involved in several legislative projects in the tax area.

She has an executive master's degree in management for lawyers from the EGE - Business Management School of the Portuguese Catholic University and an Advanced Professional Certificate in International Tax from the IBFD - International Bureau of Fiscal Documentation. In addition to English and Spanish she is fluent in French.

Experience

Mafalda Moreira is a Principal Associate in the tax practice at Garrigues since July 2021. In her activity, she has participated in several areas of taxation, namely:

- Corporate restructuring and reorganisation processes both in national and international contexts, in particular in mergers and acquisitions;
- Consultancy and avice on real estate transactions undertaken by domestic and foreign investors;
- Consultancy in asset restructuring of individuals, in particular high net worth inidviduals;
- Compliance and due diligence processes;
- Day-to-day tax advice to companies;
- Tax litigation processes and procedures.

Previously she worked in other law firms and in a Big4 consultancy. She also advised the Secretary of State for Tax Affairs of the XVIII Constitutional Government and was involved in several legislative projects in the tax area.

In addition to English and Spanish, she is fluent in French.

Academic background

She has a degree in Law from the Law Faculty of the Universidade Católica.

She also has an Executive Master's in Management for Legal Experts from the EGE – Escola de Gestão Empresarial da Universidade Católica Portuguesa, and an Advanced Professional Certificate in International Tax from the IBFD – International Bureau of Fiscal Documentation.

Teaching activity

M&A - Curso de Fiscalidade Avançada - Católica Porto Business School

Publications

Numerous articles and publications, including "VAT for online services" ("O IVA nos serviços prestados por via eletrónica"), Cadernos do IVA 2015, Almedia, and "VAT in Promotional Activities with a view to Client Engagement and Loyalty" ("O IVA nas Atividades Promocionais com Vista à Fidelização e Angariação de Clientela"), Cadernos IVA 2014, Almedina.