



## Isabel Vieira dos Reis

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## Tax

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### Experience

Isabel Vieira dos Reis is principal associate in the tax department.

She has an extensive experience in direct and indirect taxation (companies and individuals) in companies' mergers, acquisitions and restructurings, real-estate investment projects and tax compliance.

She also provides regular advice to clients of diverse economic sectors on recurrent tax issues, as well as review clients' tax procedures.

She is correspondent from IBFD publications International VAT Monitor and EU VAT Compass, as well as professor of the Institute of Economic Financial and Tax Law (IDEFF).

Isabel Vieira dos Reis is member of the Portuguese Bar Association since 2002.

### Academic background

Degree in Law from the Faculty of Law of the Catholic University of Lisbon (2000). Postgraduate in Tax Law at the Higher Institute of Management (2002) and in Commercial Law from the Portuguese Catholic University (2003). Advanced postgraduate in Tax Law - "The new accounting standards and the IRC" of the Faculty of Law of Lisbon (IDEFF) in the period 2009-2010.

### Publications

She is the author in Portugal and Brazil of several articles on tax law:

- "Entre a alocação efetiva e a alocação intencional – está o IVA cheio de boas intenções?" ("Between effective allocation and intentional allocation – Is the VAT full of good intentions?"), *Cadernos IVA 2018*, Almedina, Coimbra, 2018;
- "A regularização do IVA nos bens de investimento imobiliário" ("The VAT adjustments on capital expenditure in immovable assets and renovations"), *Cadernos IVA 2017*, Almedina, Coimbra, 2017;
- "O IVA nos fornecimentos de gás e eletricidade" ("The VAT in supplies of gas and electricity"), *Fiscalidade da Energia*, Almedina, Coimbra, 2017;
- "O IVA na cessão da posição contratual" ("The VAT regime on the assignment of contracts"), *Cadernos IVA 2016*, Almedina, Coimbra, 2016;
- "O certificado da renúncia à isenção do IVA na locação de imóveis" ("The certificate to waive the VAT exemption in leasing of real estates"), *Cadernos IVA 2015*, Almedina, Coimbra, 2015;
- Colaboration in the *Código do IVA e RITI – Notas e Comentários (VAT Code and RITI - Notes and Comments)*, coordination and organization by Clotilde Celorico Palma and Antonio Carlos dos Santos, Almedina, Coimbra, 2014;
- "Alguns aspetos das estruturas comissionistas" ("Some aspects of commission structures"), *Cadernos IVA 2014*, Almedina, Coimbra, 2014;
- "Uma perspetiva prática do regime da renúncia à isenção do IVA nas operações imobiliárias" ("A practical view of the VAT regime applicable when taxpayers opt for taxation in real estate transactions"), *Cadernos IVA 2013*, Almedina, Coimbra, 2013;
- "A posição do Estado nos impostos: estudo preliminar", *Estudos em Homenagem ao Professor Alberto Xavier* ("The State in taxes: preliminary study", *Studies in Honor of Professor Alberto Xavier*), Vol I, Almedina, Coimbra, 2013 (co-author with Guilherme d'Oliveira Martins);
- "Ainda sobre a contribuição para o audiovisual – um contributo sobre a substituição tributária sem retenção na fonte em Portugal", *Garantias dos contribuintes no sistema Tributário, Homenagem a Diogo Leite de Campos* ("Still about the audiovisual tax - a contribution on tax replacement without withholding tax in Portugal", *Guarantees of taxpayers in the Tax system, Tribute to Diogo Campos Leite*), Editora Saraiva, São Paulo, 2013 (co-author with Guilherme d'Oliveira Martins);
- "Ainda sobre a contribuição para o audiovisual" ("Still about the audiovisual tax") *Fiscalidade 45*, January-March 2011, ISG (co-author with Guilherme d'Oliveira Martins).

