GARRIGUES



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Tax

Isabel is a partner of the Tax Law Department since 2019 of Garrigues. She has an extensive experience in direct and indirect taxation in the most diverse areas of business, both from a business perspective and in support of natural persons. She has a degree in law from Universidade Católica Portuguesa and has several postgraduate degrees in tax law and commercial law. She regularly participates in several publications, particularly in VAT, and is a correspondent of IBFD.

Experience

Isabel Vieira dos Reis is a partner in the Tax Law Department.

She has extensive experience in direct and indirect taxation (companies and individuals) in mergers, acquisitions and restructurings, real estate investment projects, assessment of different business models and tax compliance.

She also regularly advises clients from diverse economic sectors on the management of their day-to-day tax matters, as well as assists them in reviewing their tax procedures and reorganization operations.

She is an IBFD correspondent in the publications International VAT Monitor and EU VAT Compass.

Isabel Vieira dos Reis has been a member of the Bar Association since 2002.

Academic background

- Advanced postgraduate degree in tax law – “The new accounting regulations and the IRC” by the Faculty of Law of Lisbon (IDEFF) in 2009-2010.
- Post-graduated in commercial law from Universidade Católica Portuguesa (2003).
- Post-graduated in tax law from Instituto Superior de Gestão (2002).
- Degree in Law from the Catholic University of Portugal (2000).

Teaching activity

Isabel teaches several tax courses in collaboration with the Law Scholls of Universidade Nova de Lisboa and Universidade de Lisboa.

Memberships

Isabel Vieira dos Reis has been a member of the Bar Association since 2002.

Distinctions

- Indirect Tax Leader by ITR.
- Women in Tax Leaders by ITR.
- Best Lawyers in Portugal since 2013.

Publications

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

- “O calvário da reabilitação urbana nos últimos 20 anos” (“The calvary of urban rehabilitation over the last 20 years”), Cadernos IVA 2026, Almedina, Coimbra, 2026;
- “O admirável mundo novo dos serviced apartments” (“The brave new world of the serviced apartments”), Cadernos IVA 2025, Almedina, Coimbra, 2025;
- “O IVA no carregamento de veículos elétricos” (“VAT on charging of eletric vehicles”), Revista de Finanças Públicas e Direito Fiscal, 2024, 4.º T – Especial IVA, IDEFF, Almedina, 2024;
- “O IVA e a Transmissão de Benfeitorias” (VAT and transfer of improvements in real estate”), Cadernos IVA 2023, Almedina, Coimbra, 2023 (in co-authorship with Martim Magalhães);
- “As armadilhas do IVA no crowdfunding” ("The pitfalls of VAT in crowdfunding"), *Estudos em Homenagem do Professor Doutor António Carlos dos Santos*, Almedina, Coimbra, 2022.
- Participation in the VAT Congress | Católica Tax – O IVA e as Operações Imobiliárias, jurisprudência arbitral (VAT and Real Estate Transactions, arbitral jurisprudence).
- IFA 2020 Cancun Congress report – “Exchange of Information: issues, use and collaboration” (in co-authorship with Fernando Castro Silva and José Diogo Megre).
- “Ainda sobre o consórcio e o IVA nas relações entre os seus membros” ("Still on the consortium and VAT in the relations between its members"), *Cadernos IVA 2019*, Almedina, Coimbra, 2019.
- “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 (in co-authorship 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 (in co-authorship with Guilherme d'Oliveira Martins).
- “Ainda sobre a contribuição para o audiovisual”(“Still about the audiovisual tax”) *Fiscalidade 45*, January-March 2011, ISG (in co-authorship with Guilherme d'Oliveira Martins).