GARRIGUES



Miguel Cortez Pimentel

Partner
Lisbon
miguel.pimentel@garrigues.com

Av. da Republica, 25, 1º
1050-186 Lisboa (Portugal)
Tel: +351 213 821 200
Fax: +351 213 821 290

Tax
Restructuring and Insolvency
Agribusiness and Food
Startups & Open innovation
Private Equity

Miguel Pimentel is a partner in the Tax department. He advises clients in various sectors and industries, particularly in M&A deals and financing transactions with a cross-border element, as well as with the structuring of their Portuguese investments. Miguel has gained significant experience advising banks, investment funds, venture capital and private equity companies both in Portugal and in the US. Miguel has served both the Portuguese Government and an international organization in tax policy roles. He was a member of the Portuguese Corporate Income Tax Reform committee (2013). Miguel has a degree in law from the Lisbon University Law Faculty and an LL.M. in taxation from the Georgetown University Law Center (with distinction, dean's list). He is a member of the Corporate bodies of the Portuguese Tax Association.

Experience

Miguel Pimentel is a partner in the Tax department. He advises clients in various sectors and industries, particularly in deals with a cross-border element.

He has gained significant experience advising banks, investment funds, venture capital and private equity companies both in Portugal and in the US, where he worked from 2015 to 2018 (New York), advising clients in US tax law.

Miguel's expertise covers:

- Supporting Clients in the context of complex M&A transactions and post-deal reorganizations;
- Advising Clients structuring their presence in Portugal, assessing and monitoring their tax position in all stages of their investments;
- Advising Clients structuring their financing needs through different types of financial instruments including equity, quasi-equity, bonds and notes.

- Advising Clients optimizing their after-tax position through the analysis of the availability of tax incentives adapted to their business profile.
- Acting for Clients in the context of transactions involving distressed assets, including NPLs, and financial reorganizations.
- Assisting Clients monitoring compliance with recent international tax developments notably instruments implementing BEPS as well as secondary EU law such as the ATAD Directives.

Miguel's client-base originates from different industries and sectors, including:

- Foreign groups and funds investing in Portuguese-situs real estate, including agricultural assets;
- A Cluster of banks and financing institutions, both Portuguese and foreign-based, working in the custody business.
- Clients working with highly digitized and technology-intensive business models.

Miguel had previously worked with Garrigues Portugal from 2010 to 2012.

Aide to the Secretary of State for Tax Matters (2012-2013), he formed part of the Reform Commission of the IRC (2013), participating in multiple projects producing legislation in the tax area. He is part of the panel of external experts of the IMF (legal and fiscal affairs department).

He has a law degree from Lisbon University, Faculty of Law and an LL.M.

Miguel is a member of the Portuguese Bar Association, the International Fiscal Association (IFA), the corporate bodies of the Portuguese Tax Association (IFA branch), and the Taxes Committee of the International Bar Association.

Academic background

- Law degree from the Law Faculty of the Universidade de Lisboa (2004).
- LL.M. in Taxation from Georgetown University Law Center - with distinction, Dean's List (2008)

Memberships

- Portuguese Bar Association (2007)
- International Bar Association
- International Fiscal Association
- Portuguese Tax Association (IFA branch)

Distinctions

- EMEA Rising Stars Awards (2019 & 2022) - Tax, Award Winner;
- EMEA Rising Stars Awards (2022) - Portugal, Award Winner;
- Legal 500: "Pimentel - who rejoined the firm in 2021 and has a strong background in tax policy - is the name to note for transactional matters and international taxation".

- ITR World Tax: Highly Regarded

Publications

- Stamp duty exemption in Portugal: Defining the scope of a financial institution" (2020), International Tax Review, available in www.internationaltaxreview.com – with Ana Carrilho Ribeiro;
- Portugal (book chapter), in Michael Lang et al. (eds), Trends and Players in Tax Policy, WU Series, Vol 4, (2016);
- "Investir no País Irmão: Homenagem ao Percurso Luso-Brasileiro do Prof. Doutor Alberto Xavier", in C. Palma, E. Paz Ferreira and H. Torres (eds.), Estudos em Homenagem ao Prof. Doutor Alberto Xavier, Vol IV, (2013) – with Marco Monteiro;
- "A Respeito da Indispensabilidade dos Custos – O Acórdão do STA de 7/2/2007", in F. Araújo, P. Otero and J. Gama (eds.) Estudos em Memória do Prof. Doutor J.L. Saldanha Sanches, Vol. IV, Coimbra (2012), 731-754 – with Fernando Castro Silva;
- Impact of European Tax Law in Portugal: Recent Developments and Outlook, Tax Notes International, Volume 63 (2011), number 7 – with Tiago Cassiano Neves
- Portugal Overview – Recent Developments in the Portuguese Tax System", Tax Directors Handbook 2011, Legalese, (2011), 230-234;
- "Commission Has Insufficient Evidence in Case Against Portugal, AG Says" (2010), Tax Notes Intl. 58 (3), 220-222 – with Paulo Núncio and Tiago Cassiano Neves;
- "Taxation of Sportspeople in Portugal", Intl. Sports L. J., (2010), 75-80;
- "The taxation of Sportspeople in Portugal" (2010), Fiscalidade, 43, 63 – 78 – Ricardo da Palma Borges and Pedro Ribeiro de Sousa;
- "Imposto do Selo - Avaliação fiscal de acções não cotadas em tempo de crise? Não, obrigado!" (2010), Revista de Finanças Públicas e Direito Fiscal, Ano III, no. 4, 157-190 – with Ricardo da Palma Borges;
- "Lucros e Prejuízos Duas Faces de uma Mesma Moeda – A Superação do Paradoxo Marks & Spencer" (2007), no. 419, 117-148 – with Carlos Loureiro and Rui Camacho Palma;
- "D'istortion of the Common Market? Analysis and Future Perspectives of the MFN Clause within EC Law" (2005), Intertax, no. 34, 485-501.