VIEIRA DE ALMEIDA

Conceição Gamito

Senior Counsel Tax

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Conceição Gamito joined VdA in 2002. She is Senior Counsel of the Tax practice, she has been involved in several transactions, in Portugal and abroad, with major financial, real estate, pharmaceutical, telecom, and information and technology groups nd corporations, mainly focused on indirect tax planning, including value added tax, customs duties, stamp tax, excises, fees and contributions, as well as on tax planning for banking and financial transactions and products.

Within these fields, she has actively been assisting groups and corporations in the international and domestic tax optimization of banking and financial structures, real estate projects, transactional work such as mergers and acquisitions and cross-border and domestic supplies of goods and services.

Conceição has participated as speaker in several conferences and seminars related to her area of practice.

Academic background

Law Degree, Faculty of Law, University of Lisbon.

Post-graduate course in Management and Taxation, Instituto de Estudos Superiores Financeiros e Fiscais.

Value Added Taxation Course, International Tax Centre, Leiden University, Netherlands.

Advanced Studies on Taxation, Faculty of Law, University of Lisbon.

VAT Summer Course, Ben Terra/Julie Kajus, Faculty of Law, University of Lisbon.

Advanced Studies on VAT in the EU, Faculty of Law, University of Lisbon.

12th International School on Indirect Taxation, VAT Forum, Antwerp.

13th Annual VAT Summit, VAT Forum, Estoril.

Teaching chairs

Coordination of the Tax chair of the "Programa de Especialização em Gestão de Empresas Familiares" (Specialization Programme on Management of Family Businesses), ISCTE, Audax, 2012.

Lecturer of "Dividends' Taxation", Advanced Studies on Applied Legal and Business Sciences, Escola Superior de Tecnologia e Gestão, Instituto Politécnico de Leiria, 2011.

Lecturer of "Taxes and Charges", Advanced Studies on Health Technologies and Medical Devices, Lusófona University, 2009, 2011.

Other professional background

Certified tax arbitrator at the Portuguese Tax and Administrative Arbitration Centre (Ministry of Justice) (2011).

Member of the Working Group on Electronic Invoice, APDSI – Associação para a Promoção e Desenvolvimento da Sociedade de Informação (2008).

Senior Consultant at the "Financial Services Industry" specialized practice area of Andersen Portugal's Tax Division (1999-2002).

Before joining the firm worked as an Associate at the Tax Department of A. M. Pereira, Sáragga Leal, Oliveira Martins, Júdice & Associados (1996-1999).

Published works

Author of various books and articles namely:

- "Relief from Double Taxation of Distributed Profits and the "Effective Taxation" Requirement", European Taxation Journal, Volume 52, number 2/3, 2012
- "A problemática da Tributação Efectiva dos Lucros Distribuídos" (Effective Taxation of Distributed Profits), in Estudos em Homenagem do Professor Saldanha Sanches (In memory of Professor Saldanha Sanches: studies on Tax), 2012
- "Novo Regulamento de execução que estabelece medidas de aplicação da directiva IVA" (New Implementing Regulation laying down implementing measures for the VAT Directive), Fiscalidade, number 47, July-September 2011
- "Tax on Inbound Investment 2012 - Portugal", Getting the Deal Through, 2011
- Portuguese chapter of "Foreign Tax and Trade Briefs", Thomas Jefferson School of Law, 2011
- "Benefícios Fiscais e a importância do mecenato na angariação de fundos" (Tax benefits and their relevance in fundraising for third sector organizations), Impulso Positivo, number 3, 2011
- "Tax on Inbound Investment 2011 - Portugal", Getting the Deal Through, 2010
- "World Tax 2011 - Portugal", International Tax Review, 2010
- "O Regime e Vantagens Fiscais do Renting de Tecnologias de Informação" (Tax Regime and Advantages of Information Techmology Renting), Advocatus, 2010
- "A taxa de utilização de frequências para o serviço móvel terrestre em Portugal" (The charge on the use of

radiofrequencies for the terrestrial mobile service in Portugal), Revista Fórum de Direito Tributário (Editora órum, Brasil), number 35 September/October 2008

- "As Taxas de Regulação Económica no Sector das Comunicações Electrónicas" (Charges in the Electronic Communications Sector), Almedina, 2008
- "Facturação Electrónica Instrumento da Sociedade de Informação" (Electronic Invoice as a Tool of the Information Society), Paper presented by the Working Group on Electronic Invoice, APDSI, 2008
- "Os preços de transferência na declaração anual - questões práticas" (Transfer pricing in the annual tax and accounting return - Practical issues), Fiscalidade 2003
- "Expatriation of Individuals: the Exit Tax in Portugal", 2003
- "Legislação Fiscal de Moçambique" (Mozambique Tax Legislation), 1999

Conferences & Events

Speaker in the panel “Global VAT management – updates on the EU action plan” at the Indirect Tax Forum (Milan, 2019)

Speaker at the seminar “Exportation and Importation between Portugal and Brazil”, organized by the Portuguese-Brazilian Chamber of Commerce and Industry (Lisbon, 2018)

Expert trainer at the International VAT Expert Academy (IVEA), co-leading the workshop “VAT on vouchers” (Dusseldorf, 2018)

Expert trainer at the 19th International School on Indirect Taxation, co-leading the workshop “VAT on vouchers” (Brussels, 2018)

Speaker at the AWB International VAT Summit, on the topics “Portuguese VAT treatment of chain transactions and consignment stock; planned changes in the context of the implementation of the VAT reform and of the Brexit” (Hamburg, 2018)

Speaker at the 19th Annual VAT Summit on the topic “EU Directive on vouchers with effect from 2019” (Barcelona, 2018)

Speaker in the panel “Challenges of additional transactional reporting requirements” at the Indirect Tax Forum (Amsterdam, 2018)

Speaker at the seminar “Investment and International Commerce Seminar: Current challenges” organized by the Brazilian National Industry Confederation in partnership with Global Legal Customs Association (São Paulo, Brazil, 2018)

Member of

Admitted to the Portuguese Bar Association, she is also a partner of the VAT Forum and a member of the International Association of Lawyers' Tax Commission, the International Fiscal Association and the Portuguese Tax Association.

Languages

English, French, German.