

# Samuel Fernandes de Almeida

**Partner Tax**

**(+351) 21 311 3675**

sfa@vda.pt

Samuel Fernandes de Almeida joined VdA in 2015. He is Partner at the Tax practice.

He has extensive experience in tax litigation, representing a significant number of domestic and foreign companies before judicial, arbitral tribunals, the Court of Justice of the European Union and even the Tax Authority, the non-contentious and contentious stages (tax inspections legal assistance) and judicial.

Samuel is a tax arbitrator at the Administrative Arbitration Centre since the entry into operation of the CAAD.

Tax expert in international arbitration appointed by Tribute Arbitration Foundation.

Samuel has also advised relevant Portuguese and international business groups in terms of restructuring, mergers and acquisitions, tax audits, transfer pricing, securities and real estate funds, and tax issues related to regulated industries, such as telecommunications and insurance.

Alongside, Samuel has an extensive experience in African tax related matters, notably in the Oil & Gas industry, where he has been advising numerous clients from the sector, including service providers in Angola, Mozambique and Equatorial Guinea. Samuel has actively advised sector companies in LNG Projects, farm in and farm outs, SPAs, multijurisdictional tax structuring investments, double taxation and remuneration packages for expatriates.



## Academic background

Law degree University of Lisbon Faculty of Law.

Post-graduation in Tax by Instituto Superior de Gestão (1999/2000).

## Teaching chairs

Lecturer in the Post-graduation on Tax, in the subject of Sports Tax, at Catholic University of Lisbon, Faculty of Law. He has also lectured Corporate Tax in the same course in coordination with Manuel Anselmo Torres.

He was lecturer in the Post-graduation on Tax and in the Post-graduation on Tax Litigation at Instituto Superior de Gestão, under the coordination of Professor Saldanha Sanches.

He was lecturer in the Post-graduation on Administrative Maritime Law, at University of Lisbon Faculty of Law.

## Other professional background

Before joining the firm he worked as partner of the Tax practice at Miranda Correia Amendoeira & Associados between 2005 and 2015, being the partner responsible for the tax practice in Portugal, Mozambique and Cape Verde, and the Head partner of the Portuguese Jurisdiction Group.

Prior to joining Miranda, Samuel was a founding partner of Luis MS Oliveira & Associados, being the partner in charge of the tax department (2003-2005).

Samuel was also Senior Associate of Oliveira Moura, Esteves & Associates from 2001 to 2003, a member of the Landwell firms' network. He started his career in Barros Sobral Gomes & Associados in 2000, having completed his internship at Azevedo Neves Benjamim Mendes & Associados (1997-2000).

Between 1999 and 2000, Samuel frequented a traineeship in the European Commission, TAXUD Division, in the VAT department.

## Published works

Author of various books on tax and articles in specialized magazines namely:

- *A Tributação dos Desportistas e das Entidades Não Desportivas - Não Residentes*, Compêndio de Direito do Desporto, March 2021
- *Breves notas introdutórias sobre a reforma do IRC*, in *A Reforma do IRC, Vida Económica*, October 2014
- *Breve Enquadramento do Regime de Preços de Transferência nos Países de Língua Oficial Portuguesa - Cadernos Preços de Transferência 2013* - Almedina, 2013
- *Primeiras Reflexões sobre a Lei de Arbitragem em Matéria Tributária*, in *Estudos em Memória do Prof. Doutor J. L. Saldanha Sanches*, Vol. V, Coimbra Editora, 2011
- *A necessária instrumentalização do princípio da adequação do meio processual face ao direito a uma tutela jurisdicional efetiva in Fiscalidade* n.º 17, January 2004
- *A eliminação da dupla tributação económica dos dividendos e o Imposto Sucessório por avença no Orçamento do Estado para 2002*, in *Fiscalidade* n.º 11, July 2002

- Portugal: New Transfer Pricing Regime, co-authored with Paulino Brilhante Santos, *in* Tax Planning International Transfer Pricing, Volume 3, Number 2, BNA International, February 2002
- Taxation of Non-Residents, co-authored with Paulino Brilhante Santos, *in* Tax Planning International Review, Volume 29, Number 1, BNA International, January 2002
- *A Tributação dos Desportistas e das Entidades Não Desportivas – Não Residentes*, Compêndio de Direito do Desporto, March 2021

## Member of

Admitted to the Portuguese Bar Association.

## Languages

English, French, Spanish.