

# Rita Simão Luís

Senior Associate Tax

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Rejoined VdA in 2023. Senior Associate in the Tax practice, Rita specializes in tax advisory and tax litigation, assisting large financial, real estate, pharmaceutical, telecommunications and information technology groups, with a particular focus on indirect taxation, including value added tax, excise duties and customs law in Portugal and Lusophone Africa.



### Academic background

Law degree, Catholic University of Portugal.

Postgraduate degree in Corporate Law, Catholic University of Portugal.

Master of Laws in Taxation, Catholic University of Portugal (teaching component).

Postgraduate degree in EU Customs Law, Catholic University of Portugal.

# Other professional background

Rita was an associate at Vieira de Almeida & Associados, from September 2018 to July 2022, providing tax advisory to various national and international groups and also working in tax litigation.

Between August 2022 and September 2023, she was Deputy Chief of Cabinet to the Secretary of State for Tax Affairs in the XXIII Constitutional Government of Portugal.

#### Published works

Author of various books and articles namely:

- International Bureau of Fiscal Documentation (IBFD) VAT in Europe, Chapter on Portugal (co-authored by Conceição Gamito)
- VAT and Tourist Resorts in Plural Ownership, VAT Cahiers 2022, Almedina 2022 (co-authored by Conceição Gamito



and Nídia Rebelo)

- The regime for the repayment or remission of customs duties in the event of "overcharge", Customs Law Compendium of Texts, Catholic University Press, 2021
- European VAT Handbook 2021-2022, Chapter on Portugal, International VAT Association 2021 (co-authored by Conceição Gamito)
- The statute of limitations applicable to VAT deductions, VAT Cahiers 2021, Almedina 2021 (co-authored by Conceição Gamito and Nídia Rebelo)
- VAT & Crowdfunding: the Covid-19 case and a need for change, VAT Cahiers 2020, Almedina 2020 (co-authored by Conceição Gamito)
- VAT & Fundamental Rights, VAT Cahiers 2019, Almedina 2019 (co-authored by Conceição Gamito and Joana Branco Pires)

#### Member of

Admitted to the Portuguese Bar Association.

## Languages

English.