

Vítor Loureiro e Silva

Senior Associate Tax

(+351) 22 616 5400

vlos@vda.pt

Vítor Loureiro e Silva joined VdA in 2021. He is a Senior Associate of Tax practice.

He mainly focuses on corporate restructurings, preparing tax opinions and providing continued advice in connection with VAT, taxes on wealth and Corporate Income Tax (IRC).



Academic background

Law Degree, Universidade de Coimbra Law School.

Master's degree in Tax Law, Universidade Católica Portuguesa – Porto Law School.

Other professional background

Before joining the firm, he was an Associate at PLMJ Advogados, SP, RL (2019-2021) and at Cuatrecasas, Gonçalves Pereira & Associados, Sociedade de Advogados, RL (2017-2019), and a Tax Consultant at Deloitte & Associados, SROC, S.A. (2014-2017).

Published works

Vítor has authored several works and is a contributor of several industry magazines:

- International Fiscal Association | *Group approach and separate entity approach in domestic and international tax law*, 2022 Berlin Congress
- International Tax Review | *Beneficial owner for the purposes of the IRD – the state of the art in Portugal*
- “*Letting of Immovable Property: An Overview of the Portuguese Further Exclusion to the VAT Exemption*”, International VAT Monitor, IBFD, Amsterdam, 2020 (Volume 31), No. 6.
- “*Locação de bens imóveis e operações compostas: Os mais recentes desenvolvimentos na jurisprudência do Tribunal de Justiça da União Europeia e na posição da autoridade tributária*”, in Revista Eletrónica de Fiscalidade da AFP, Year

2, no. 1 (2020).

- “O Futuro do IVA nas Operações Intra-UE: As Propostas da Comissão Europeia”, in Sérgio Vasques (ed.) *Cadernos IVA* 2018, Almedina, 2018.
- “Assimetrias e disparidades: A utilização de entidades e instrumentos financeiros híbridos no planeamento fiscal internacional”, in *Cadernos de Justiça Tributária do Centro de Estudos Jurídicos do Minho*, No. 7.

Member of

Admitted to the Portuguese Bar Association.

Member of the *International Fiscal Association*

Member of the Portuguese Tax Association.

Languages

English, Spanish.