

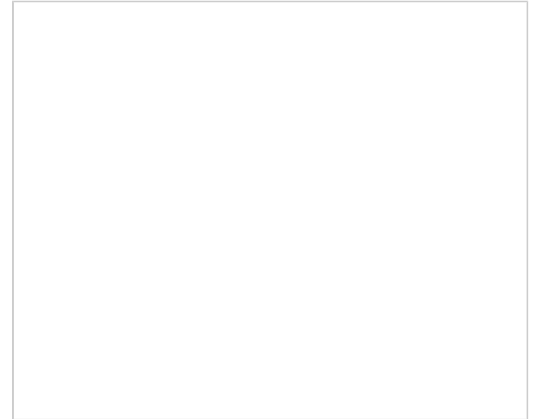
Tomás Le Terrien Fragoso

Junior Consultant Tax

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Tomás Le Terrien Fragoso joined VdA in 2025. He is a Junior Consultant in the Tax practice.



Academic background

Law Degree, Faculty of Law, University of Lisbon.

LL.M. in International Business Taxation, Tilburg University.

Teaching chairs

He was a researcher at the Institute of Public Policy, where he published reports on green taxation and digitalisation.

Other professional background

Before joining VdA, he worked as a trainee lawyer at Morais Cardoso & Associados in Lisbon, providing tax advice to national and international clients. He was a Policy Officer at the European Commission's Directorate-General for Taxation and Customs Union in Brussels, where he contributed to legislative initiatives (UNSHELL, DEBRA and SAFE) and co-authored the *Annual Report on Taxation*. He began his career at Deloitte Portugal as an International Tax Senior Consultant, advising multinational clients on international tax planning and M&A transactions.

Published works

Author and co-author of various publications on matters within his fields of expertise, namely:

- *The Multisided Path to European Digital Sovereignty*, PromethEUs Think Tank Joint Paper
- *Environmental Taxes in Portugal: Current Framework and Options for the Future*, Institute of Public Policy
- *Tax Harmonisation in the EU | Intelligent Tax Administration*, DGen Think Tank

Member of

Admitted to the Portuguese Bar Association as a Trainee Lawyer.

Languages

English, French, Spanish.