

# Tiago Marreiros Moreira

**Group Executive Partner** Social & Corporate Advisory | **Partner** Tax

**(+351) 21 311 3485**

tm@vda.pt

Tiago Marreiros Moreira joined VdA in 2001. Social & Corporate Advisory Group Executive Partner.

Tiago regularly advises major international groups and companies from the main economy sectors (financial, energy, pharmaceutical, communications, real estate and services) with regard to tax law issues.

Tiago also assists regularly multinational groups and companies in the structuring, financing and execution of their investments in Portuguese speaking countries (Angola, Brazil, Cape Verde, East Timor, Guinea Bissau, Mozambique, Portugal and São Tomé & Príncipe), as well as in their restructuring (mergers, acquisitions, demergers, transfers as a going concern).

He also plays a key role assisting multinational groups and companies in the definition of their transfer pricing policies, as well as in the negotiation and settlement of relevant disputes with tax authorities in Portuguese speaking countries.

Tiago is also very active within the private wealth sector, notably advising numerous family offices, HNWI and private bankers in the legal and tax structuring of investments and estates, as well as in succession planning.



## Awards & Recognitions

Lawyer of the Year, Best Lawyers - Tax Law - 2023

In 2007, Tiago won the Iberian Lawyer award “40 Under Forty”, which distinguished the top young lawyers in the Iberian Peninsula.

## Academic background

Law Degree, Catholic University of Lisbon, Faculty of Law.

Post-Degree in Taxation, Instituto Superior de Gestão, in Lisbon. PIL Harvard Law School.

PIL Harvard Law School. LPSF Harvard Business School.

## Other professional background

Before joining the firm, Tiago worked as a tax consultant in the Tax Division of Price Waterhouse and as a senior tax consultant in the Tax Division of Arthur Andersen.

## Published works

Author of various books and articles namely:

- “Os Preços de Transferência na Declaração Anual - Questões Práticas”, 2003
- “Long-Awaited Property Tax Reform in Portugal”, 2003
- “Expatriation of Individuals: the Exit Tax in Portugal”, 2004
- “Transfer Pricing Under Portuguese Law”, 2004
- “Titularização de Créditos - Alguma Reflexões e Propostas”, 2004
- “Madeira's Free Trade Zone Tax Regime Extended Until 2020”, 2007
- “New Rules on Combating Abusive Tax Planning, 2008”
- “Portugal promotes itself as Gateway to World”, 2010
- “A Problemática da Tributação Efetiva dos Lucros Distribuídos”, Livro de Homenagem ao Professor José Luís Saldanha Sanches, 2011
- “Um Portugal em busca da competitividade perdida”, Livro de Homenagem ao Professor Alberto Xavier, 2012
- “Portugal: a Market for Investors Seeking Sustainable Investment”, Iberian Lawyer, 2017
- Coletânea “Fiscalidade da Energia” - “Green Bonds”, Almedina, 2017
- “Portugal, the New Gateway to Angola”, International Tax Review, 2018
- “Why Portugal is Now Even More Attractive to Business Investment”, The Lawyer, 2019
- “Private Client Law in Portugal: Overview”, Global Guide, Thomson Reuters, 2020
- “The Portuguese Tax Regime on Online Gambling Services: a breach of the freedom to provide services?”, International Tax Review, 2020
- “Corporate Tax 2021 – Portugal Trends and Developments”, Chambers & Partners, 2021
- “Tax Country Comparative Guide – Portugal”, Legal 500, 2021

## Member of

Admitted to the Portuguese Bar Association, by whom he was recognized as a specialist lawyer in Tax Law.

Admitted to the Timor-Leste Bar Association.

Tax arbitrator certified by CAAD (Ministry of Justice).

Honorary President of the Tax Commission and of the Management of Law Firms Commission of the International Association of Lawyers (UIA), active member of the International Fiscal Association, of the Portuguese Tax Association and of the Portuguese Tax Consultants Association.

## Languages

English, French, Spanish.