

Teresa Teixeira Mota

Managing Associate Tax

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Teresa Teixeira Mota joined VdA in 2012 and she is a Managing Associate in the Tax practice area, where she advises clients from various sectors, with a particular focus on tax dispute resolution (including pre-litigation, and administrative, judicial and arbitration dispute resolution) in relation to all taxes, fees and contributions.

She also advises on indirect taxation matters, with a particular focus on fees and contributions, and direct taxation, in particular corporate income tax and personal income tax.

In addition, she has worked on matters such as Pillar Two, taxation of the digital economy and environmental taxation.



Awards & Recognitions

Tax Rising Star, Women in Business Law Awards, Euromoney Legal Media Group, 2021 and 2023.

Academic background

LL.M. Digitalization and Tax Law – WU (Vienna University of Economics and Business), Vienna, Austria.

Post-graduation in Tax Law – Portuguese Catholic University – Law School, Lisbon, Portugal.

LL.M. Máster en Asesoría Jurídica de Empresas – Instituto de Empresa (IE) – exchange student, Madrid, Spain.

Post-graduation in Civil and Business Law – Portuguese Catholic University – Law School, Lisbon, Portugal.

Law Degree – Portuguese Catholic University – Law School, Lisbon, Portugal.

Teaching chairs

Invited Lecturer at Nova Law School on Interdisciplinary Legal Practice (2017-2018)

Lecturer on the Intensive Course on Changes to Labour Legislation, at Portuguese Catholic University – Law School (Lisbon, Portugal) (2012)

Lecturer on the Taxation module of the 2nd Edition of ISCTE's Specialisation Programme in Family Business Management (2012)

Teaching Assistant at the Portuguese Catholic University (Law School) on Labour Law (2011-2012)

Published works

Author and co-author of various articles, including:

- Portugal: “hub” de “data centers” potenciado por um regime fiscal competitivo, *Jornal de Negócios*, October 2025
- Unlocking double tax treaty benefits: Portugal’s ruling on foreign partnerships, *ITR (International Tax Review)*, September 2025 (Co-author)
- US pillar two stance: tax competitiveness challenges for Portugal and the EU, *ITR (International Tax Review)*, April 2025 (Co-author)
- Navigating pillar two in Portugal: overcoming challenges with technological solutions, *ITR (International Tax Review)*, November 2024 (Co-author)
- Portugal: An Introduction to Tax, *Chambers & Partners Europe 2024: Practice Area Overview*, January 2024 (Co-author)
- ‘Digital taxation reshaping cross-border dispute resolution’, *Digitalization and Tax Law 2023*, Mendling/Risse/Rust (Eds.), Linde, 2023
- Country Comparative Guides: Tax (Portugal), *The Legal 500 (Legalease)*, October 2021 (Co-author)
- ‘Netflix tax’ is coming to Portugal, *ITR (International Tax Review)*, January 2021 (Co-author)
- REITs on the rise in Portugal, *ITR (International Tax Review)*, April 2020 (Co-author)
- “Portugal: a hub for investment”, secção Trends & Developments do *Chambers & Partners Corporate Tax Guide 2019*, January 2019
- “Breves notas sobre a tributação em IRS das importâncias auferidas pela cessação da relação laboral”, *Estudos dedicados ao Professor Doutor Bernardo da Gama Lobo Xavier*, volume III, Universidade Católica Editora, Lisboa, May 2015
- “A Arbitrabilidade das Taxas”, *Revista CAAD – Centro de Arbitragem Administrativa*, no. 2, Lisboa, January 2015 (Co-author)
- Comentário aos artigos 4.º, 296.º e 297.º, in *Comentário ao Código Civil – Parte Geral*, obra coletiva sob coordenação dos Professores Doutores Luís Carvalho Fernandes e José Brandão Proença, Universidade Católica Editora, Lisboa, 2014
- “O Sector das *Utilities* e as Taxas de Protecção Civil”, *Taxas e Contribuições Sectoriais 2013*, Almedina, Coimbra, 2013 (Co-author)
- “A Incidência do IVA sobre o Trespasse de Estabelecimento”, *Cadernos IVA 2013*, Almedina, Coimbra, 2013 (Co-author)
- “Desenvolvimentos recentes na jurisprudência relativa a OICVM. Comentário ao Acórdão do Tribunal de Justiça da União Europeia, de 10 de maio de 2012 (Processos apensos C-338/11 a C-347/11), Caso Santander Asset

Management SGIIC SA", *Revista de Finanças Públicas e Direito Fiscal*, Ano V - No. 3 - Fall 2013 (Co-author)

- "Férias, Feriados e Faltas", *Revista de Direito e Estudos Sociais* - January-June - 2012, Ano LIII (XXVI, 2nd Series) Nos. 1-2, 2012

Member of

Admitted to the Portuguese Bar Association.

Member of the Portuguese Fiscal Association (IFA Portugal).

Certified Trainer by the IEFP (Institute for Employment and Professional Training) (licence no. F624459/2014) since July 2014.

Languages

English, Spanish.