

# Vítor Loureiro e Silva

Senior Associate Tax

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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.