Ana Rita Carvalho

SENIOR ASSOCIATE TAX

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Ana Rita joined the firm's Tax Law department in October 2025.

She has developed her career in international taxation, having held positions of increasing responsibility in prestigious consulting and law firms in Lisbon, Portugal.

Professional Experience

At Ernst & Young, she joined the International Tax & Transaction Services Department, where she served as Tax Manager, after having worked as a Senior Consultant in the same area. Previously, she worked at the law firm Garrigues, in the International Tax Law Department.

Academy

Course Coordinator and Invited Lecturer – International Taxation, Católica Porto Business School, Porto, Portugal (since May 2023);

Invited Lecturer – Tax Management and Tax Law, Lisbon Accounting and Business School (ISCAL), Lisbon, Portugal (February–July 2024).

Publications

Author and co-author of several specialist articles, including the following:

- Navigating the labyrinth of cross-border taxation: Portugal's NHR regime and tax residency, ITR Local Insights, 2026
- "A Admissibilidade de dedução de encargos financeiros em sede de IRC: Análise de financiamento Intra-grupo" in Revista de Finanças Públicas e Direito Fiscal - Ano XV - N.º 2
- "Pilar 2: Conseguirão os Países em Desenvolvimento Fazer Xeque-mate?" in Revista de Finanças Públicas e Direito Fiscal - Ano 2025 - N.º 4

Awards and Recommendations

- Second place at EY YoungTax Professional of the year 2017,
  with the paper Supplies against low payment: a new analysis of the concept 'consideration' for VAT purposes under the recent CJEU's case law?"
- Award: ETL Moot Court Competition 2016 do Internacional Tax Center - Leiden University

Academic Qualifications

- PhD (ongoing) at Erasmus Graduate School of Law (Erasmus University Rotterdam);
- Advanced LLM in European Tax Law, International Tax Center – Leiden University, Leiden (2016-2017);
- Master's Degree in Tax Law, Faculty of Law, Portuguese Catholic University of Porto (2012-2014);
- Law degree, Faculty of Law, University of Coimbra (2007-2012).

Other courses:

- Executive Programme: Tax Regimes for Mobile Individuals and Private Wealth – Nova School of Law, Lisbon (2026);
- Postgraduate Degree in Private Clients: Regulation and Taxation - Faculty of Law of the Portuguese Catholic University, Lisbon (2026);
- Intensive Course Pillar 2 – The Global Minimum Tax Reform – Faculty of Law of the Portuguese Catholic University, Lisbon (2025).

- Postgraduate course in Doing Business in Emerging Markets - Faculty of Law of the Portuguese Catholic University, Lisbon (2024 - 2025);
- Advanced Professional Certificate in Transfer Pricing (1) – International Bureau of Fiscal Documentation (IBFD), Amsterdam (2024);
- Postgraduate course in Corporate Finance, Restructuring & Litigation - Faculty of Law of the Portuguese Catholic University, Lisbon (2023);
- Advanced Professional Certificate in International Taxation – International Bureau of Fiscal Documentation (IBFD), Amsterdam (2022 - 2023);
- Intensive Taxation Executive Course – Católica Porto Business School, Oporto (2019 - 2020);
- The GREIT Lisbon Summer Course – International and European Tax Coordination – Faculty of Law of the University of Lisbon, Lisbon (2017);
- Columbia – Leiden – Amsterdam Summer Program in American Law, Columbia Law School, New York (2016).

Professional Associations

- Admitted to the Portuguese Bar Association;
- Member of the Portuguese Tax Association;
- Member of the International Fiscal Association.