Bárbara Miragaia

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Portuguese, English and Spanish

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Bárbara is a lawyer in the firm's Tax Law area. She advises on matters relating to both direct and indirect taxation, with a particular focus on indirect tax planning, assisting companies across various industry sectors, including energy, telecommunications, retail, modern trade, banking, and insurance.

In addition to her tax advisory work, Bárbara has extensive experience in tax dispute resolution and tax litigation — both before the judicial and arbitration courts, as well as at the administrative stage — and regularly assists clients during tax inspections, representing a significant number of national and multinational companies.

Professional Experience

Bárbara has represented major clients in structuring large-scale transactions, as well as in highly complex tax litigation cases:

- Representation of several insurance companies and banks in CIT and Stamp Duty lawsuits in Portugal, as well as several pension funds in cases of violation of EU legislation
- Representing a large multinational sportswear company in various tax cases in Portugal (CIT and VAT)
- Representing a major telecoms operator in multiple tax cases before arbitration and tax courts

- Advising the world's leading company in stamp duty concessions and structuring cash pooling and financing instruments in Portugal
- Representing a large individual investor in a VAT dispute concerning the customs value of a large pleasure boat when it was imported into Portugal
- Advising sponsors on a USD 40bn liquefied natural gas (LNG) project in the Rovuma Basin in Mozambique
- Tax structuring of sponsor investment in a 3bn electric dam in Mozambique
- Advising a large multinational in the beverage sector in Cape Verde on tax disputes

Publications

Barbara is the author of several articles on tax issues in specialised journals, including:

- Corporate Tax 2025 | Law and Practice | Portugal, Chambers, March 2025
- Corporate Tax 2024 | Law and Practice | Portugal, Chambers, March 2024
- Exporting nationalised goods from Angola - understanding the rules in force, WTS Global Africa Regional Newsletter, July 2023
- Key topics for investing in Mozambique, WTS Global Africa Regional Newsletter, April 2023
- Tonnage tax special regime & new ships registration framework, Lexology, March 2019
- Does Portuguese tax law discriminate against EU pension funds?, International Tax Review (ITR), January 2019
- Corporate Tax 2018 | Laws and Regulations | Portugal, ICLG, November 2017
- VAT on dental implants: do I really have to pay, or can I complain?, Oral Health Magazine, June 2015

Awards and Recommendations

- Recognised by Best Lawyers since 2021.

Academic Qualifications

- Law degree from the University of Lisbon Law School (2009-2013).
- Master's Degree in Company Law - Specialisation in Commercial Companies from ISCTE-IUL, Instituto Universitário de Lisboa (2013-2015)
- Advanced Customs Practices Training by APAT - Association of Portuguese Freight Forwarders (2016)
- Postgraduate in Taxation from the Portuguese Catholic University Law School (2017-2018)

- Short Course in Crime and Taxes at the Catholic University of Lisbon Law School (2019)
- Short Course in Introduction to Accounting at the Catholic University of Lisbon Law School (2022)
- Short Course in Import and Export VAT at the Catholic University of Lisbon Law School (2025)

Professional Associations

- Admitted to the Portuguese Bar Association.