

# Joana Lobato Heitor

PARTNER TAX

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Joana is one of the partners in the firm's Tax Law area, specializing in tax litigation and arbitration, international tax planning, corporate reorganizations, advising high-net-worth individuals on their relocation to Portugal, with a special focus on the telecommunications sectors, insurance and energy.

In the area of tax litigation, Joana represents large national and international clients in more than 200 tax cases before the Tax Administration, tax courts, the arbitration courts, and the Court of Justice of the European Union. Provides advice to large Portuguese companies in tax inspection procedures, coercive collection procedures and tax complaints.

Its activity focuses mainly on disputes relating to IRC, VAT, Stamp Duty and regulatory/municipal fees.

In addition to international advice on European Union tax legislation, it also provides tax advice in a wide range of jurisdictions, particularly in Portuguese-speaking African countries, such as Angola, Mozambique and Cape Verde.

Before founding MFA, Joana was a Coordinating Associate at Vieira de Almeida e Associados. Before joining Vieira de Almeida, she worked at Miranda & Associados in the Tax Department, where he also completed his professional internship.

## Professional Experience

Joana has represented large clients in structuring large and sophisticated transactions, as well as in highly complex tax litigation processes, notably:

- Assistance to investment funds and pension funds in processes of recovery of IRC withholding taxes in Portugal, namely in the AEVN process concluded in March 2022 before the Court of Justice of the European Union
- Advice and monitoring of the first bond issuance programs in Angola
- Advice on various financing operations in Angola
- Advising sponsors on a 240M USD railway project in Angola
- Tax structuring of the sponsor's investment in a 3 billion investment in an electrical dam in Mozambique
- Representation of a large clothing multinational in several tax processes in Portugal (IRC and VAT)
- Representation of several insurance companies and banks in legal proceedings regarding IRC and Stamp Duty in Portugal
- Advising a large multinational in the beverage sector in Cape Verde on transfer pricing and tax litigation
- Representation of a large telecommunications operator in various tax disputes with ANACOM, tax inspections and multiple tax proceedings before arbitration and tax courts
- Advising a large mineral producer on an investment project and negotiating tax incentives in Angola
- Advising large multinational operators in Angola in various disputes and tax inspections
- Advising the world's leading company on stamp duty concessions and structuring cash pooling and financing instruments in Portugal

## Publications

Author of several works on taxation topics and several articles published in specialized magazines, including:

- International Comparative Legal Guide to: Corporate Tax 2018. – Chapter Angola – 14th Edition, Global Legal Group;
- International Tax Review – “Does Portuguese tax law discriminate against EU pension funds?”;
- International Tax Review – “A look at tax developments in Angola: Considerations for foreign investors”;

- Legal 500 – Country Comparative Guides | Angola Tax
- “Review Resource” in Newsletter September 2014 CAAD
- Informative newsletter from the Portuguese Association of Insolvency and Recovery Law – “The subsidiary tax liability of the Judicial Administrator”
- Into Africa Edition – “Angola Tax Overview, Insights and Developments”
- Bloomberg Tax – Angola Chapter - 2022
- ICLG Alternative Investment Funds 2023 – Angola
- ILO Newsletter – “WHT on dividends obtained by non-resident collective investment undertakings is not applicable in Portugal”

## Awards and Recommendations

- Winner Tax Controversy Lawyer of the Year | **Women in Business Law Awards 2025**
- Recommended Lawyer in Tax | **Legal 500**
- Recognised as Highly Recommended by Leaders League (2025)
- Recognised as a Tax Controversy Leader by the International Tax Review in tax litigation (2017, 2018, 2019, 2021, 2022 and 2023)
- Recognised as Women in Tax Leader and Indirect Tax Leader by International Tax Review (2016, 2017, 2018, 2020, 2021, 2022 and 2023)
- Winner of the Tax Rising Star Award EMEA - Women in Business Law Awards 2022

## Academic Qualifications

- Degree in Law from the University of Lisbon Law School (1999-2004).
- Postgraduate in Taxation, Instituto Superior de Gestão (2005-2006).
- Advanced Postgraduate Course in Tax Law – The new Accounting Organization system and the IRC Code - Faculty of Law of the University of Lisbon (2009-2010).
- Executive Training – “Accounting and Finance Program” – Católica Lisbon Business and Economics (2018).

## Professional Associations

- Registered with the Portuguese Bar Association.
- Member of the Portuguese Tax Association.