

Rita Simão Luis

COUNSEL TAX

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Portuguese and English

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Rita has been part of the firm's Tax team since September 2026, where she advises on tax matters and tax litigation, with a particular focus on indirect taxation, including VAT, excise duties and customs law, in Portugal and Lusophone Africa. Throughout her career, she has advised major national and international groups in the financial, real estate, pharmaceutical, telecommunications and technology sectors on highly complex transactions and projects.

Her experience includes tax advice on M&A transactions, infrastructure, telecommunications, transport, energy and real estate projects, as well as investments and business projects in Angola and Cape Verde. She also has significant experience in tax litigation, including VAT proceedings, and in the negotiation of investment agreements and mining investment projects.

Prior to joining MFA Legal & Tech, Rita was a Senior Associate in the Tax practice at VdA and completed a secondment at A&O Shearman's London office. In 2022 and 2023, she served as Adviser and Acting Chief of Staff to the Secretary of State for Tax Affairs of the XXIII Constitutional Government of Portugal.

Professional Experience

- Tax advice on the construction, operation and maintenance of a USD 1.3 billion submarine fibre-optic cable connecting Europe and South America, including tax matters in Portugal and

Cape Verde.

- Tax advice on the acquisition of a portfolio of passive telecommunications infrastructure assets in Portugal, valued at EUR 155 million.
- Representation of one of the largest telecommunications companies in administrative and judicial proceedings concerning Value Added Tax.
- Tax advice on the sale of one of Portugal's leading motorway operators for EUR 3.26 billion to an international consortium of investors, including pension funds.
- Tax advice on a EUR 400 million project to operate and modernise a railway corridor in Angola, under a concession valued at USD 2 billion.
- Tax advice on the negotiation of investment agreements and mining investment agreements with the Angolan Government.
- Tax advice on the sale of a subsidiary operating in the medical devices and pharmaceutical sectors for USD 2.1 billion to a global private equity investment firm.
- Tax advice on the development of a drinking water production plant in Luanda, involving an investment of USD 900 million.
- Tax advice on the acquisition, development, refurbishment and letting of a luxury real estate portfolio in Portugal, comprising 22 projects and valued at more than EUR 1 billion.

Publications

Author of several articles published in specialised books and journals, including:

- International Bureau of Fiscal Documentation (IBFD) - VAT in Europe, Chapter on Portugal, co-authored with Conceição Gamito
- IBFD Journal Articles Collection - Domestic case-law on VAT (Portugal)
- «Rumo a um Novo Regime da Renúncia à Isenção nas Operações Imobiliárias», Cadernos IVA 2024, published in Almedina, 2024, co-authored with Conceição Gamito and Nídia Rebelo
- «O Conceito de Finalidade Terapêutica e os Dispositivos Médicos», Cadernos IVA 2023, published in Almedina, 2023, co-authored with Joana Branco Pires
- «O Regime de Reembolso de Direitos Aduaneiros em Caso de Pagamento em Excesso», Direito Aduaneiro - Coletânea de textos, published in Universidade Católica Editora
- «O IVA e os empreendimentos turísticos em propriedade plural», Cadernos IVA 2022, published in Almedina, 2022, co-authored with Conceição Gamito and Nídia Rebelo
- «O regime do reembolso de direitos aduaneiros em caso de pagamento em excesso», Cadernos de Direito Aduaneiro, published in Universidade Católica Editora, 2021
- European VAT Handbook 2021-2022, Chapter on Portugal, published in International VAT Association, co-authored with Conceição Gamito
- «A caducidade do direito à liquidação do IVA por dedução indevida», Cadernos IVA

- 2021, published in Almedina, 2021, co-authored with Conceição Gamito and Nídia Rebelo
- «IVA & financiamento colaborativo: o caso do covid-19 e a necessidade de mudança», Cadernos IVA 2020, published in Almedina, 2020, co-authored with Conceição Gamito
- «IVA & direitos fundamentais», Cadernos IVA 2019, published in Almedina, 2019, co-authored with Conceição Gamito and Joana Branco Pires

Awards and Recommendations

Honoured by Commendation No. 111/2024, dated 27 February, published in the Diário da República No. 41/2024, Series II of 27 February 2024, and Commendation No. 1357/2022, dated 12 December, published in the Diário da República No. 237/2022, Series II of 12 December 2022.

Academic Qualifications

- Law Degree from the Católica Portuguesa University Law School
- Postgraduate Diploma in Publicly Traded Companies and Capital Markets Law from the Católica Portuguesa University Law School
- Master's Degree in Tax Law from the Católica Portuguesa University Law School (coursework completed)
- Postgraduate Diploma in European Customs Law from the Católica Portuguesa University Law School

Professional Associations

Admitted to the Portuguese Bar Association