

Samuel Fernandes de Almeida

MANAGING PARTNER TAX

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Samuel is a renowned tax expert, specialising in tax litigation and tax arbitration, being an arbitrator at the Administrative Arbitration Centre (CAAD) since its creation and representative in Portugal of Tribute Arbitration, an international foundation dedicated to international tax arbitration.

Samuel also has extensive experience in tax consultancy for large multinationals on highly complex projects, particularly in the energy, telecommunications, infrastructure, distribution, banking and insurance sectors. His practice includes tax advice on structuring investments in Portugal, Angola, Mozambique and Cape Verde, restructuring, transfer pricing and international tax issues.

In addition to the corporate sector, Samuel has been involved in the structuring of assets and succession for individual clients, including the transaction of large leisure yachts.

Before founding MFA, Samuel was a partner at Vieira de Almeida e Associados in the tax area and led the Portuguese practice at Miranda. At the age of 30, he founded LMSO Advogados and spent six months in Brussels as a trainee at DG TAXUD.

Over the last 15 years, Samuel has lectured on tax law at ISG and the Catholic University.

Lawyer listed by the French Embassy in Lisbon.

Professional Experience

Samuel has represented major clients in structuring large and sophisticated transactions, as well as in highly complex tax litigation cases:

- Advising sponsors on a USD 240M railway project in Angola
- 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 on a EUR 90M investment in the acquisition of a 100% stake in a large Portuguese machinery and equipment rental company
- Representing the world's leading sportswear company in various tax cases in Portugal (corporate income tax and VAT)
- Representation of several insurance companies and banks in corporate income tax and stamp duty lawsuits in Portugal
- Advising a large multinational in the beverage sector in Cape Verde on transfer pricing and tax litigation
- Representation of a major telecom operator in multiple tax cases before arbitration and tax courts, regulatory litigation and regular tax advice
- Advising Portuguese promoters on structuring an investment in a theme park on Madeira Island
- Advising major multinational operators in Angola on various tax disputes and inspections
- Legal and tax advice for Portugal's largest health insurance company
- Tax advice to the world's leading concessions and infrastructure company on stamp duty, structuring cash pooling and financing instruments in Portugal
- Representation of various EU investment funds in the recovery of tax unduly withheld at source in Portugal
- Tax advice and representation of a large multinational insurance company in various tax cases

Academy

- Lecturer in Sports Taxation at the Postgraduate Tax Programme of the Catholic University of Lisbon Law School. Samuel has already taught IRC on the same course in co-ordination with Manuel Anselmo Torres.
- Samuel was a lecturer in the Postgraduate Tax Programme at the Instituto Superior de Gestão and in the Postgraduate Tax Litigation Programme, under the coordination of Professor Saldanha Sanches.

- He was a lecturer in the Postgraduate Programme in Administrative Law of the Sea at the University of Lisbon Law School.

Publications

Samuel is the author of several works on tax issues and has published several articles in specialised magazines, including:

- A Tributação dos Desportistas e das Entidades Não Desportivas – Não Residentes, *Compêndio de Direito do Desporto*, March 2021
- Breves notas introdutórias sobre a reforma do IRC, in *A Reforma do IRC, Vida Económica*, October 2014
- Breve Enquadramento do Regime de Preços de Transferência nos Países de Língua Oficial Portuguesa - *Cadernos Preços de Transferência 2013 - Almedina 2013*
- Primeiras Reflexões sobre a Lei de Arbitragem em Matéria Tributária, in *Estudos em Memória do Prof. Doutor J. L. Saldanha Sanches, Vol. V, Coimbra Editora, 2011*
- A necessária instrumentalização do princípio da adequação do meio processual face ao direito a uma tutela jurisdicional efetiva in *Fiscalidade n.º 17*, January 2004
- A eliminação da dupla tributação económica dos dividendos e o Imposto Sucessório por avença no Orçamento do Estado para 2002, in *Fiscalidade n.º 11*, July 2002
- Portugal: New Transfer Pricing Regime, co-author with Paulino Brilhante Santos, in *Tax Planning International Transfer Pricing, Volume 3, Number 2, BNA International, February 2002*
- Taxation of Non-Residents, co-author with Paulino Brilhante Santos, in *Tax Planning International Review, Volume 29, Number I, BNA International, January 2002*

Awards and Recommendations

- Band 4 in Tax | **Chambers and Partners**
- Recommended Lawyer in Tax | **Legal 500**
- Recognised as Highly Recommended by **Leaders League** (2025)
- Recommended in the areas of Corporate Tax Advisory and Corporate Tax Controversy by **Lexology** (2025)
- Recognised as a Tax Controversy Leader by the **International Tax Review** in tax litigation corporate tax (2017, 2018, 2019, 2020, 2021, 2022, 2023)
- Recognised as Direct Tax Expert with increasing presence in Lusophone Africa by **Legal 500** (2017, 2018)
- Recognised as a Leading Corporate Tax Expert by the **Leaders League** (2020, 2021, 2022,

2023)

Academic Qualifications

- Law degree from the University of Lisbon Law School (1992-1997).
- Post-graduate degree in Taxation from the Instituto Superior de Gestão (1999/2000).

Professional Associations

- Admitted to the Portuguese Bar Association.
- Member of the Portuguese Tax Association.
- Member of the International Fiscal Association (IFA)