

Pérez-Llorca



Martim Teixeira

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Portugal

Practices and Sectors

- Tax

Profile

Martim Teixeira is a partner in the Tax Law practice group at the Lisbon office.

Before joining Pérez-Llorca, he built his career at prestigious Portuguese and Spanish law firms, having begun his professional career in a Big Four firm.

Martim has been with Pérez-Llorca since 2026.

Studies:

- 2010 — Degree in Law, Universidade de Lisboa
- 2012 — Postgraduate Qualification in Tax, Universidade Católica Portuguesa, Lisbon Campus
- 2016 — IRC and corporate restructuring, Universidade Católica Portuguesa, Lisbon Campus
- 2017 — Digital Taxation, Universidade Católica Portuguesa, Lisbon Campus
- 2019 — Professional Development Programme for Lawyers: Management Skills and Customer Experience, IE Business School (Madrid)
- 2021 — Multilateral Instrument | Agreements to Avoid Double Taxation and BEPS, Universidade Católica Portuguesa, Lisbon Campus

He speaks Spanish and English.

Experience

With 15 years' experience, Martim specialises in providing tax advice to foreign investors and multinational groups, both on domestic and international investment transactions and on the tax structuring of M&A deals, private equity transactions and highly complex financial transactions.

He also has extensive experience in tax litigation, representing clients in tax audits and other administrative proceedings before the tax authorities, as well as before tax arbitration tribunals and the ordinary courts.

Academic and publishing collaborations

- *“O impacto fiscal do Orçamento do Estado para 2016 nos fundos de investimento imobiliário”*, Vida Imobiliária, no. 197.
- *“O adicional ao imposto municipal sobre imóveis”*, Vida Imobiliária, no. 204.
- *“Ainda sobre o imposto do selo nos terrenos para construção. Novas ilegalidades, novas oportunidades”*, co-authored with Catarina Fernandes, Vida Imobiliária, no. 216.
- *“Da tributação em Portugal das mais-valias obtidas por não residentes com a venda de veículos imobiliários não residentes”*, Actualidad Jurídica Uría Menéndez, no. 51.
- *“Da instalação física à presença digital significativa – estabelecimento estável na era digital”*, Actualidad Jurídica Uría Menéndez, no. 52.
- *“Orçamento de Estado para 2020 e o mercado imobiliário. Medidas em contraciclo”*, Vida Imobiliária, no. 225.
- *“IMT na aquisição de ações: mais um tiro no porta-aviões”*, Vida Imobiliária, no. 226.

Professional organisations

The Portuguese Bar Association (Ordem dos Advogados Portugueses)

Portuguese Tax Association

International Fiscal Association

Awards and Recognition

Chambers & Partners and Legal 500: Tax Law in Portugal.