



Susana Estêvão Gonçalves

Contact

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Practices and Sectors

- Banking and Finance
- Energy
- Infrastructure
- Private Equity
- Real Estate
- Tax

Profile

Susana joins Pérez-Llorca's Lisbon office in 2024 to contribute to the international strategy of the firm in the Tax practice area. She has forged her career in Portuguese and international law firms and, until joining Pérez-Llorca, she was a tax partner in the Lisbon office of a Spanish law firm.

Studies:

- 2017 Management Skills and Customer Experience Financial Times and IE Business School (Corporate Learning Alliance), Madrid
- 2016 Postgraduate in Anti-Tax Avoidance Rules, Lisbon University
- 2011 Postgraduate in Taxation, Faculty of Law, Catholic University of Lisbon
- 2008 Degree in Law, Faculty of Law, Lisbon University.

She is fluent in Portuguese, English and Spanish.

Experience

Susana has extensive experience in tax advice on domestic and international investments, tax structuring of M&A transactions (in several sectors, such as energy, infrastructure, and real estate), private equity and financial transactions, as well as corporate and financing restructurings. In addition, she specialises in international taxation, including transfer pricing, permanent establishment, and taxation of cross-border flows.

She also provides ongoing advice on the structuring of personal and family assets and on tax audits and litigation.

Academic and Publishing Collaborations

Susana is regular speaker at conferences and has participated in several publications, namely the following:

- Fiscalidade das Operações de Empréstimo de Valores Mobiliários (Securities Lending), Revista Ex Libris n.º 5, 2024
- CJEU rules Portuguese stamp tax on market placement fees contradicts directiveCJEU rules Portuguese stamp tax on market placement fees contradicts directive, ITR World Tax, 2023
- Harmonização Fiscal Europeia: os desafios da digitalização da economía, Revista da Ordem dos Advogados - Ano 82 - Vol. III/IV, 2022
- O Estabelecimento Estável na Era Pós-BEPS, Revista Electrónica da Associação Fiscal Portuguesa, Ano Iv, Número 1, 2022
- The relevance of ESG-Tax metrics in M&A and PE Transactions, ITR World Tax, 2022
- The Transfer Pricing Law Review - Edition 3, 4, 5 and 6 - Portugal, The Law Review - Transfer Pricing - Editions 3, 4, 5 and 6 (2019, 2020, 2021, 2022)

Recognition

- Legal 500: Tax (Next Generation Partner)
- World Tax: Highly Regarded (Transactional tax)
- Lexology Index: Recommended in Private Client
- Best Lawyers®: Tax Law

Professional Organisations

- Portuguese Bar Association
- Portuguese Fiscal Association (AFP)
- International Fiscal Association (IFA)