



## Monteiro Pedro Costa

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### WORK EXPERIENCE

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01/07/1999 – 01/03/2008

#### **TAX LAWYER – COELHO RIBEIRO E ASSOCIADOS**

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Tax lawyer, practicing in EU-VAT Law.

Lisboa, Portugal

01/03/2004 – 30/12/2008

#### **TAX ADVISOR – REVISTA GERENTE (NEWSPAPER CONCERNING TAX MATTERS)**

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Making of articles in the areas of EU-VAT and customs law.

Lisboa, Portugal

01/04/2008 – 30/12/2011

#### **IN-HOUSE LAWYER – VIAGENS ABREU S.A.**

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In-house lawyer responsible for VAT compliance (travel agencies' special VAT scheme).

Lisboa, Portugal

30/09/2009 – 30/12/2011

#### **LAWYER – PORTUGUESE BAR ASSOCIATION**

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District Vice-President of the Portuguese Bar Association (Amadora).

Amadora, Portugal

01/01/2012 – CURRENT

#### **VAT CONSULTANT – PORTUGUESE TAX ADMINISTRATION**

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Legal advisor, providing tax consultancy on VAT, having responsibilities in areas such as the elaboration of VAT Notices/Guidance and in the implementation of the Portuguese VAT e-invoicing data structure. I have also been a member of several Work Task Forces, of the Portuguese Tax Administration, responsible for the transposition of changes made to the VAT Directive to our domestic jurisdiction.

Lisboa, Portugal

12/01/2016 – 15/01/2016

#### **REPRESENTATIVE OF THE PORTUGUESE TAX ADMINISTRATION – INTRA-EUROPEAN ORGANISATION OF TAX ADMINISTRATIONS (IOTA)**

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Acting as a representative of the Portuguese Tax Administration in the Conference "VAT Avoidance – Special Issues", held in Budapest from the 12<sup>th</sup> to the 15<sup>th</sup> of January 2016.

Budapest, Hungary

06/11/2018 – 09/11/2018

**REPRESENTATIVE OF THE PORTUGUESE TAX ADMINISTRATION – OECD**

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Acting as a representative of the Portuguese Government in the 40<sup>th</sup> Meeting Working Party 9 on Consumption Taxes, held in Paris, from the 6<sup>th</sup> to the 9<sup>th</sup> of November 2018, dealing, amongst others, with the following topics: (i) sharing economy; (ii) advances on EU-VAT; (iii) e-Commerce Package; (iv) the role of digital platforms in collecting VAT/GST; (v) advances in the case law of the United States Courts (USA), concerning consumption taxes.

Paris, France

29/01/2019 – 14/02/2019

**REPRESENTATIVE OF THE PORTUGUESE TAX ADMINISTRATION – EUROPEAN INSTITUTIONS**

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Acting as representative of the Portuguese tax Administration in the meetings held during the months of January and February 2019, concerning the VAT e-Commerce Implementing Package - Council of the EU - Preparatory Bodies - Working Party on Tax Questions.

13/11/2018 – 13/11/2018

**LECTURER – UNIVERSIDADE CATÓLICA**

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Invited lecturer at the "VAT Congress 2018", organised by Católica TAX - Business School.

Lisboa, Portugal

01/08/2010 – 01/08/2010

**AUTHOR – INFODIGEST - EDIÇÕES MULTIMÉDIAS**

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Author of the book "Código do IRC - 2010 - Comentado", edited by InfoDigest, Edições Multimédia, Lda.

Lisboa, Portugal

01/10/2015 – 01/12/2015

**AUTHOR – REVISTA DE FINANÇAS PÚBLICAS E DIREITO FISCAL**

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Author of the article "Renúncia à isenção do IVA nas atividades hospitalares - Comentário ao acórdão do Centro de Arbitragem Administrativa, de 3 de junho de 2014, referente ao processo arbitral N.º 278/2013-T" in Revista de Finanças Públicas e Direito Fiscal, A. 8, n.º 1, Coimbra, Almedina.

Lisboa, Portugal

01/05/2016 – 01/05/2016

**AUTHOR – CADERNOS IVA - CATÓLICA TAX**

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Author of the article "IVA - Estabelecimento Estável e Obrigação de Registo" in Cadernos IVA 2016, Católica Tax, Almedina.

Lisboa, Portugal

01/10/2017 – 01/10/2017

**AUTHOR – CADERNOS IVA - CATÓLICA TAX**

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Author of the article "Prova de Inocência e Responsabilidade Solidária de Terceiros em sede do IVA" in Cadernos IVA 2017, Católica Tax, Almedina.

Lisboa, Portugal

05/11/2018 – 05/11/2018

**AUTHOR – CADERNOS IVA - CATÓLICA TAX**

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Author of the article "Interpretação de Normas de Isenção e de Taxas Reduzidas: Neutralidade Fiscal vs. Interpretação Estrita" in Cadernos IVA 2018, Católica Tax, Almedina.

01/07/2019 – 01/07/2019

**AUTHOR – CADERNOS IVA - CATÓLICA TAX**

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Author of the article "O direito à dedução do IVA das sucursais de sujeitos passivos mistos: o Acórdão Morgan Stanley" in Cadernos IVA 2019, Católica Tax, Almedina.

01/01/2012 – CURRENT

**AUTHOR – PORTUGUESE TAX ADMINISTRATION (ONLINE CONTENT AVAILABLE TO ALL EMPLOYEES)**

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Author of several articles, concerning matters related to: (i) the concept of permanent establishment, for VAT purposes; (ii) the right to deduct VAT by branch offices of mixed taxable persons; (iii) interpretation of VAT exemptions and reduced rate's provisions, and (iv) joint-and-several liability in the context of carousel fraud.

05/12/2014 – 05/12/2014

**AUTHOR – PORTUGUESE TAX ADMINISTRATION (CONTENT AVAILABLE TO ALL EMPLOYEES)**

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FAQ's concerning the "Mini One Stop Shop", available at <https://m1ss.portaldasfinancas.gov.pt/home.action?sa=X&ved=2ahUKEwiHs9WmrfHmAhVqx4UKHVjhCiEQFjAAegQIARAB>

## ● **EDUCATION AND TRAINING**

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14/12/2021 – Lisboa, Portugal

**PHD TAX LAW – Faculty of Law of the University of Lisbon**

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Doctor in Law. Thesis concerning the subject of VAT Tax Avoidance.

**Thesis:** Elisão Fiscal - O critério finalístico-objetivo do elemento de artificialidade, no Direito da União Europeia.

01/09/2000 – 01/07/2002 – Lisboa, Portugal

**MASTER IN TAX LAW – Faculty of Law of the University of Lisbon**

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Master in Tax Law. Thesis concerning the theological interpretation of Tax Law.

**Thesis:** "Interpretação Teleológica - Uma perspetiva estruturante do sistema fiscal português".

23/06/2014 – 27/06/2014 – Lisboa, Portugal

**TAX COURSE - VAT - CATÓLICA GLOBAL SCHOOL OF LAW – Universidade Católica**

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VAT course, provided by Ben Terra, comprising the following subjects: (i) VAT on mergers and acquisitions; (ii) concept of permanent establishment for VAT purposes; (iii) VAT Groups (iv) Mini One Stop Shop (MOSS); (v) public bodies and VAT.

05/09/1997 – 31/01/1998 – Dublin, Ireland

**MINOR IN BUSINESS AND ADMINISTRATION - ERASMUS COURSE – University College of Dublin**

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Erasmus Course, covering the following subject areas: (i) Economics for Social Policy; and (ii) Business Administration.

## ● LANGUAGE SKILLS

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Mother tongue(s): **PORTUGUESE**

Other language(s):

	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken production	Spoken interaction	
<b>ENGLISH</b>	C2	C2	C2	C2	C2
<b>FRENCH</b>	C2	C2	C2	C2	C1
<b>SPANISH</b>	C2	C2	C2	C2	C2

*Levels: A1 and A2: Basic user; B1 and B2: Independent user; C1 and C2: Proficient user*