

Ana Moutinho Nascimento

Partner

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PROFILE

At **SÉRVULO** since 2014, Ana Moutinho Nascimento is a partner in the firm's Tax Law and Tax Litigation department. She graduated in Law from the Faculty of Law of the University of Lisbon, and she frequented graduate courses in tax management, accounting and administrative and fiscal justice. She was a lawyer at the firms «PLMJ – Sociedade de Advogados» and «RFF & Associados», from 2002 to 2014, and she completed her traineeship in the office of Luciano Marcos, from 2000 to 2002. She has been an Arbitrator at the Centre for Administrative Arbitration, since 2012. She regularly takes part in congresses and conferences as a speaker, and she has published several articles on her area of specialisation in the journal *Revista de Finanças Públicas e Direito Fiscal*. She joined the Bar Association in 2002.

RELEVANT EXPERIENCE

Analysis of the alterations to the Angolan fiscal system, in terms of tax reforms and their impacts on corporate taxation.

Framing of financial operations subject to stamp duty in the banking sector.

Analysis of corporate income tax in the Portuguese financial and banking sector. Representing clients (individuals and organisations) before the Tax Authority in terms of submitting binding requests for information, accompanying inspection procedures, and administrative and judicial procedures contesting taxation rates and the legality of payments, as well as in cases of administrative offences and tax enforcement.

Legal assistance to a multinational company operating in the tourism sector on the fiscal aspects of the



investment, launch and development of its activity in Portugal, namely in terms of advising on compliance with its reporting obligations before the Tax and Customs Authority and with regard to Social Security, framing of the client's operations in terms of corporate income tax and VAT, and application for tax benefits of a contractual nature.

Preparing legal opinions on the application of taxes, such as subscription fees, municipal fees for rights of way and advertisement fees.

EXPERTISE

- Arbitration
- Aviation and Aeronautics
- ESG (Environment, Social and Governance)
- Real Estate and Tourism
- Tax

MOST RECENT RECOGNITIONS

Best Lawyers 2025

Litigation - TIER Recommended

Tax Law - TIER Recommended

Best Lawyers 2024

Litigation - TIER Recommended

Tax Law - TIER Recommended

Best Lawyers 2023

Litigation - TIER Recommended

Tax Law - TIER Recommended

Leaders League 2026

Tax Law - TIER Highly Recommended



Leaders League 2025

Tax Law - TIER Highly recommended

Leaders League 2024

Tax Law - TIER Highly Recommended

Leaders League 2023

Tax Law - Corporate Tax - TIER Highly Recommended

Legal 500 2025

Tax - TIER Next Generation Partner

Ana Moutinho Nascimento is very competent, studious and knowledgeable about legislation in the tax area. Very dedicated to the client.

Legal 500 2024

Tax - TIER Next Generation Partners

The practice is jointly steered by Ana Moutinho Nascimento, who leads on tax litigation and inspections.

Legal 500 2023

Tax - TIER Next Generation Partner

Ana Moutinho Nascimento is an excellent lawyer and a great professional, with whom it has always been a pleasure to work due to her friendliness and dedication. She is always very clear and assertive in her analyses.

ITR World Tax 2026

Tax Controversy - TIER Highly Regarded/Women in Tax Leader

ITR World Tax 2025

Tax controversy - TIER Highly Regarded / Women in Tax Leader

ITR World Tax 2024

Tax controversy - TIER Highly regarded / Women in Tax Leader

BOOKS AND ACADEMIC ARTICLES

2016

International Compliance 2016: Portugal

2016 | in International Compliance, München, C.H. Beck oHG