

Patrícia Guerra Carvalhal

Principal Associate

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PROFILE

At **SÉRVULO** since 2019, Patrícia Guerra Carvalhal is a principal associate in the firm's Tax Law and Tax Litigation department. She graduated in Law from the Faculty of Law of the University of Lisbon, in 2009. She holds a postgraduate course in Tax Law, from the Faculty of Law of the Portuguese Catholic University of Lisbon, in 2013. She was a trainee lawyer and an associate at the law firm «Leite de Campos, Soutelinho & Associados» between 2009 and 2019. She joined the Bar Association in 2012.

RELEVANT EXPERIENCE

Representing clients (individuals and companies) before the Tax and Customs Authority in terms of submitting binding requests for information 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 and tax assistance to individuals and multinational companies, including concerning the advice 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 personal income tax, corporate income tax, VAT, real estate municipal tax and stamp duty.

Legal advice within the non-habitual residents' regime, providing all legal support in the process of relocation of residence to Portugal.



EXPERTISE

- Tax

MOST RECENT RECOGNITIONS

Legal 500 2025

Tax - TIER Recommended

Patrícia Guerra Carvalhal demonstrates enormous availability to deal with and monitor the matters entrusted to her, treating them with rigour and excellence.

Legal 500 2024

Tax - TIER Recommended

Showcasing in-depth knowledge of corporate income tax, VAT, real estate municipal tax and stamp duty, Patrícia Guerra Carvalhal is particularly active in tax controversy.

Legal 500 2023

Tax - TIER Recommended

Patrícia Guerra Carvalhal stands out at the associate level for her experience in tax litigation.

ITR World Tax 2026

Tax Controversy - TIER Rising Star

ITR World Tax 2025

Tax controversy - TIER Rising Star