



Lénia Carolina Sousa

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PROFILE

At **SÉRVULO** since 2023, Lénia Carolina Sousa is a senior associate in the firm's Tax Law department. She was a lawyer and senior lawyer at the law firm «Antas da Cunha Ecija», between 2018 and 2022, and a senior tax consultant at Baker Tilly, between 2014 and 2018. Lénia Carolina Sousa also completed a postgraduate course in Corporate Tax Management from Coimbra Business School, in 2014, and has taken several complementary courses in the tax field, namely in Digital Taxation. She attended a master's in legal-Political Sciences from the Faculty of Law of the University of Coimbra, in 2013, where she also graduated in Law, in 2012. She joined the Bar Association in 2021.

RELEVANT EXPERIENCE

Support in the context of corporate restructuring and M&A operations, in a variety of sectors.

Planning and implementation of investment operations, particularly in real estate, from a tax perspective.

Legal and tax assistance to individuals and 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.

Tax Compliance and Due Diligence work, identifying areas of optimization and/or contingencies.

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



Tax advice in the context of operations related to crypto assets.

EXPERTISE

- Defence and Security
- Tax

MOST RECENT RECOGNITIONS

Legal 500 2025

Tax - TIER Other Key Lawyers

ITR World Tax 2026

General corporate tax - TIER Rising Star