

## Francisco Geraledes Simões

*Partner*

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### Profile

Tax partner of Galhardo Vilão Torres Sociedade de Advogados.

### Practice Areas

Taxation, Tax Litigation.

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### Academic and Professional Qualifications

- LL.L. (Licentiate in Laws), Nova University of Lisbon, 2007.
- LL.M. (Master in Laws), Nova University of Lisbon, 2009.
- Post-graduate diploma in Taxation, Católica University of Portugal, 2011.
- Post-graduate diploma in Corporate Law, Católica University of Portugal, 2012.
- Post-graduate diploma in Public Companies and Securities Law, Católica University of Portugal, 2013.

### Practice Areas

Taxation, Tax Litigation.

### Professional Career

- Partner of Galhardo Vilão Torres - Sociedade de Advogados, since 2014.
- Associate Lawyer, Galhardo Vilão Torres Advogados, Lisbon, 2010 - 2013.
- Tax consultant, Deloitte, Lisbon, 2008 - 2010.

### Authorship

- Exit taxation of emigrating companies within the EU, in Revista Fiscalidade, (October - December 2009).
  - New Tax Arbitration System to Speed, Simplify Dispute Resolution.
  - (with Manuel Anselmo Torres), in Tax Notes Int'l, (October 18, 2010).
  - An Analysis of the Constitutional Court's Ruling No 251/2010.
  - (with Manuel Anselmo Torres), in Revista de Finanças Públicas e Direito Fiscal, (January 2011).
  - The VAT exemption on the supply of holiday accommodation under a timeshare scheme, in Revista Fiscalidade, (July - September 2011).
  - VAT - The question of the computation of the "worldwide pro-rata", in «VAT Cahiers 2013» (coord. by Sérgio Vasques, former Secretary of State for Fiscal Affairs).
  - The issue of arbitrability on a dispute over tax assessments based on mere presumption of income, in Revista Arbitragem Tributária no 1, CAAD, 2014.
  - VAT and Unjust Enrichment, in «VAT Cahiers 2014» (coord. by Sérgio Vasques, former Secretary of State for Fiscal Affairs).
  - VAT and Sports activities, in Cadernos de Justiça Tributária no 09, CEJUR (Jul./Set. 2015).
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## **Teaching Assignments and Official Appointments**

- Invited professor, Portuguese Catholic University, Faculty of Law, Lisbon, post-graduate degree in taxation, since 2013.
- Invited professor, Portuguese Catholic University, Faculty of Law, Lisbon, post-graduate degree in real estate law, since 2016.

## **Professional Affiliations**

- Member of the Portuguese Bar Association.
  - International Fiscal Association.
  - Portuguese Fiscal Association.
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