

**Catarina Belim****Contacts:** catarina.belim@belim.pt**Tel:** (+351) 213703600www.belim.pt**Areas of practice:**

Tax Law

VAT

Customs & Excise Duties

Litigation and Arbitration

Catarina Belim

Catarina, based in Lisbon, Portugal, has an extensive background working with Tax and Custom matters.

Catarina began her professional career in Deloitte's Indirect Tax division. She left Deloitte to join Portuguese leading law firm VdA - Vieira de Almeida & Associados for almost a decade, where she played a successful role in developing the firm's tax practice area.

At the age of 35, Catarina founded her own law firm, Belim Legal Services, with a special focus on Tax, Customs and International Trade.

Catarina provides multi-skilled assistance to clients, both corporate and private, covering practical and comprehensive legal, tax and customs advice, representation in litigation cases and active assistance on compliance, reporting, invoicing and licensing matters.

Catarina's work has obtained recognition both by clients and peers, with several references in specialized international Directories as **International Tax Review** (*Controversy Tax Leader, Indirect Tax Leader and Woman Tax Leader*), **Legal 500** (*Tax*), **Best Lawyers** (*Planning, Private Equity Law, Tax Law*), **Forty under 40 Awards by Iberian Lawyer** (*Tax Law*) and **LMG Europe Women in Business Law Awards 2019**.

Catarina is an active member in international and national organizations such as **IVA** – **International VAT Association** (with leading indirect tax specialists from around the globe), **GLCA** – **Global Legal Customs Association** (with leading customs and international trade

experts from around the globe) and [AIJA – International Association of Young Lawyers](#), Tax Law Commission.

Since 2015, Catarina Belim integrates the list of arbitrators next to CAAD - the Administrative Arbitrage Centre, in Tax Arbitration.

Catarina publishes regularly and is a frequent speaker, promotor and participant in conferences and events for the discussion and further development of tax & customs matters.

Obras publicadas

Author of various articles, namely:

- [*“Bloomberg Tax Country Guide Timor Leste – High-Level Explanations and Bloomberg Tax VAT Navigator – High-Level Explanations”*](#), co-wrote with Pedro Seabra Caeiro, published by The Bureau of National Affairs, Inc. (Bloomberg BNA), Bloomberg Tax research portal, March 2020;
- *WorldECR’s “[Sanctions in Europe](#)”*, chapter for Portugal, 2020, including introduction to EU sanctions framework plus detail on national regimes of all EU member countries + Norway and Switzerland, co-wrote with Pedro Seabra Caeiro, in WorldECR, the world’s leading specialist legal publisher on global export control and sanctions, published by D.C. Houghton Ltd., February 2020;
- [*“VAT and the Lawyer Profession”*](#), Portuguese Bar Association Magazine, February 2019;

- *“[Transit and Transshipment of Dual-Use Items’s: Portuguese Chapter](#)”*, co-wrote with Tiago Marreiros Moreira, in WorldECR, the world’s leading specialist legal publisher on global export control and sanctions published by D.C. Houghton Ltd., September 2016;
- *“[Larentia + Minerva: computation of the right to deduct input VAT by holdings](#)”*, co-wrote with Francisco Cabral Matos, IDEFF, *Public Finance and Tax Law Magazine*, Year 8, number 2, 2016;
- *“[VAT on financial transactions: advisory services to by third party managers](#)”*, co-wrote with Professor Rita de La Feria, IDEFF, *Public Finance and Tax Law Magazine*, Year 5 number 4, 2013;
- *“Place Where the Supply/ Activity is Effectively Carried Out as an Allocation Rule: VAT vs Direct Taxation”*, co-wrote with Professor Rita de la Feria, *In Memory of Professor Saldanha Sanches: Studies on Tax*, chapter IV, [Coimbra Editora](#), 2012.

Conference & Events

- Speaker at *AIJA’s Annual Tax Seminar*: (i) presentation about *“Fairness and the rights of the tax-payer – the Portuguese tax arbitration system”*, Florence, March 2018, and (ii) presentation about *“VAT and Cryptocurrency”*, Malta, March 2020;
- Speaker at the *“Global Customs & Trade Issues”* annual event organized by *GLCA - Global Legal Customs Association (GLCA)*, Chicago, March 2016, São Paulo, March 2018 and Brussels, March 2019;
- Speaker at *IVA – International VAT Association* fall conference, presenting on *“M-payments, e-money e*

bitcoins: emerging horizons?”, Brussels, October 2015 and
“*Cryptocurrency*”, Stockholm, October 2018;

- Speaker at the *European’s Commission Fiscalis* seminar on
“*VAT Policy in Times of Crisis*”, coordination by the
London School of Economics and *Prof. Rita de La Feria*,
Bilbao, May 2013.