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Américo Fernando Brás Carlos



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Curriculum

CURRICULUM VITAE

Américo Fernando Brás Carlos
AGE: 65 (b. 1952)
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EDUCATION:

· B.A., Law, Faculdade de Direito da Universidade de Lisboa, with GOOD.
· MBA, Management, Instituto Superior de Ciências do Trabalho e da Empresa (ISCTE), Lisboa, with VERY GOOD.
· Advanced Course in Public Management (CAGEP-2008) of the National Institute of Administration (INA-Portugal), with the final classification of VERY GOOD.

POSITIONS HELD - INTERNATIONAL CONSULTING

· 2016-2017 - Tax Consultant of the study “Improving the Competitive Capacity of domestic SMEs operating around large mining, oil and gas in Mozambique” - Ministry of Economy, IPEME.
· 2002-2008 - Tax Consultant of the “International Monetary Fund – Fiscal Affaires Department”. Missions in Mozambique.
· 2006 - Tax Consultant of the “International Monetary Fund – Legal Department”. Mission in São Tomé e Príncipe.
· 2009-2010 - Tax Consultant of the United States Treasury Tax Program for Millenium Challenge Corporation.
· 2009-2010 - Tax expert of a Portuguese company for the “Angola Tax Reform”.
· 2009 - Tax Adviser of Portuguese Technical Assistance Program.
· 1996 - Tax expert of a Portuguese company for the “Cabo Verde Road Taxation”
· 1991-1994 - World Bank tax consultant for the “Guiné-Bissau Taxation”.
· 1994 - Coordinator of European Union’s technical assistance for the “Public Finance Reform of Guiné Bissau.

MAIN TEACHING ACTIVITY:

· 2011-2013 - Director of "Tax Law Master" of University "A Politécnica" de Moçambique.
· 1998-2010 - Director of "Tax management course" MBA, ISCTE, Lisboa.
· 1991-2010 - Assistant Professor and Coordinator, of disciplines "Taxation-I" and "Taxation-II", in Instituto Superior de Ciências do Trabalho e da Empresa - ISCTE, Lisboa.
· 1987-2001 - Assistant in the Lisbon College of Law - University of Lisbon.
· Orientation of several master´s degree theses, all of them with the classification of VERY GOOD or VERY GOOD and mention of honour.
· Since 1987 - Tax trainer for several dozens of public and private entities

PROFESSIONAL ACTIVITY IN PORTUGAL

· Since 2014 - Judge of Taxation Arbitral Court in several dozens of cases.
· Since 2015 - Member of the Portuguese Council for the European Movement.
· 2007 - 2009 - Inspector-General of the Inspectorate General of Judicial Services.
· 2006 - Deputy General the Inspectorate of Judicial Services.
· 2006-2012 - Member of the jury for admission to the Official Auditors Order of Portugal.
· 2000-2003 - Member of Directive Council of "General Tax Administration".
· 1996-2000 - Coordinator of the "Social and Economics Council".
· 1994-1996 - Principal expert and redactor of the "Commission for the development of Portuguese Tax Reform".
· 1988-2006 - Jurist of the Portuguese Directorate General for Taxation.

PUBLICATIONS, COMUNICATIONS AND WORKS

· Book, "Guia dos Impostos em Portugal", ed. "Quid Juris", since 1990, (28 editions), 703 pp. (coordinator e co-author);
· Book, "Impostos - Teoria Geral", ed. Almedina, since 2006, (5 editions) 290 pp, with principal citations in Gomes Canotilho and Vital Moreira, "Constituição da República Portuguesa Anotada"; and Alberto Xavier "Direito Tributário Internacional"; and Portuguese Constitutional Court statements.
· A proposal for a new work income tax code (IRT) of Angola, at of the Ministry of Finance of Angola, 2009;
· Book, "Manual de Formação em Imposto sobre o rendimento das pessoas colectivas de Moçambique" (Manual Training about Corporate income tax), 143 pp, Ministry of Finance of Mozambique and International Monetary Fund, 2003;
· Book, "Manual de Formação sobre o Imposto sobre o rendimento das pessoas singulares de Moçambique" (Manual Training about Personal income tax), 97 pp, Ministry of Finance of Mozambique and International Monetary Fund, 2003;
· Publish more than fourty articles in tax and accounting books and journals.
· More than thirty communications and conferences.

KNOWLEDGE OF LANGUAGES

Portuguese – Very Good; Spanish - Good; French and English – Regular

Lisboa, November27, 2017

Américo Fernando Brás Carlos

Academic Qualifications

University/Institution	Type	Degree	Period
Faculdade de Direito - UL	Licenciate	Direito	1987

Teaching Activities

Teaching Year	Sem.	Course Name	Degree(s)	Coord.
2024/2025	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2023/2024	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2022/2023	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2021/2022	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2020/2021	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes
2019/2020	1º	General Theory of Taxation	Post Graduation Program in Tax Management;	Yes

Supervisions

• M.Sc. Dissertations

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Sérgio Castanheira Brigas Afonso	Regime societário e fiscal dos créditos por prestações suplementares e prestações acessórias	Portuguese	Iscte	2016
2	Catarina Esteves Garcia Ferreira de Matos Rijo	A Responsabilidade dos Contabilistas Certificados no Exercício da sua Atividade Profissional A Responsabilidade Tributária	Portuguese	Iscte	2015
3	Geiza Silvie Fernandes Rita	A tributação dos Lucros das Sociedades Comerciais nos PALOP e em Portugal	Portuguese	Iscte	2015
4	José Miguel Vieira Vilela Onofre	Provisões - Uma prespectiva Contabilística e Tributária	Portuguese	Iscte	2015
5	Cheila Peres	Análise do Regime Jurídico dos Benefícios Fiscais na Zona Franca da Madeira antes e após a Aprovação da Lei do Orçamento do Estado para 2012	Portuguese	Iscte	2014
6	Ana Sofia Cabral Ançã Lopes	A Responsabilidade Civil e Tributária dos Gestores e a Dicotomia Entre a Gestão de Direito e a Gestão de Facto	Portuguese	Iscte	2013
7	Filipe Manuel Reis Nogueira da Silva	A análise do principio da tributação pelo rendimento real das empresas perante os métodos indirectos, o pagamento especial por conta e as tributações autónomas	Portuguese	Iscte	2013

8	Ana Raquel Pina Costa	O Imposto de Valor Acrescentado nas Operações Financeiras e de Seguro - Que Futuro?	Portuguese	Iscte	2013
9	António Francisco Gaspar Lança Schwalbach	A Neutralidade Fiscal em Operações Societárias de Reestruturação - O impacto da directiva comunitária na legislação nacional	Portuguese	Iscte	2012

• M.Sc. Final Projects

- Concluded

	Student Name	Title/Topic	Language	Institution	Concluding Year
1	Vera Lúcia Inácio Pinto	A Reforma do IRC de 2014: Principais mudanças e suas consequências na perspectiva das PME's	Portuguese	Iscte	2014
2	Joana Fidalgo Vaz Reis Silva	O Combate à Fraude e Evasão Fiscais no Contexto das Transacções Intracomunitárias: Análise da jurisprudência do TJCE no caso Kittel.	--	Iscte	2011

Publications

• Books and Book Chapters

- Book author

1	Carlos, A. (2017). Guia dos Impostos em Portugal. Quid Jurís.
2	Carlos, A. (2016). Impostos - Teoria Geral. Almedina.