



**Pedro Seabra Caeiro**  
Senior Associate

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**Areas of Practice**

- Tax Law (International, Direct & Indirect)
- Company / Corporate Law
- Commercial Contract Law
- Administrative & Regulatory Law (Tax disputes / compliance)
- Technology & IP Law
- Financial Services

**Education**

- Master's Degree in Law and Legal Science (Tax Law Specialisation), Faculty of Law, University of Lisbon (pending defence)
- Postgraduate Degree in Urban Planning and Building Law, CEDOUA
- Intensive Course in Administrative & Tax Justice (Preparation for Access to

**Summary Profile**

Pedro has significant cross-jurisdictional experience spanning international tax structuring, corporate and commercial advisory, and regulatory-aligned implementation projects across Europe, Africa, and the GCC. He supports corporate groups, founders, and technology-driven businesses on complex workstreams that require both technical analysis and practical execution, including operating model alignment, governance implementation, and the preparation of robust contractual and compliance documentation.

Pedro is particularly focused on helping organisations translate complex requirements into defensible, workable structures, including group reorganisations, corporate tax readiness programmes, R&D and IP-linked incentive strategies, VAT advisory and recovery, and commercial contracting. He has also advised on digital assets and platform frameworks, as well as high-stakes engagements in the energy and logistics sectors, including offshore operations in Angola requiring direct alignment with authorities and stakeholders to mitigate execution risk.

**Experience**

Pedro also has extensive experience advising on corporate structuring and governance implementation, including supporting organisations through complex cross-border decision-making, aligning board and shareholder approvals, and translating technical tax and regulatory requirements into workable operating models and contractual frameworks. His work is typically focused on ensuring that corporate actions are properly authorised, documented, and defensible, while managing the full cycle of legal, operational, and reputational risk that can arise in multi-jurisdictional settings.

He has played a key role in the development of transaction documentation and implementation architecture for group reorganizations and operating

Administrative and Tax Courts, CEJUR

- Intensive Course on Transfer Pricing (Basics to Controversies), Faculty of Law, University of Lisbon
- EU VAT on B2C Cross-Border E-Commerce: Untangling the Rules, IBFD
- LLB, Faculty of Law, University of Lisbon

### Languages

- English
- Portuguese
- Spanish
- Russian

model transitions, including the migration of holding structures, alignment of intercompany arrangements, and the preparation of approval packs and execution steps required to implement restructuring outcomes across multiple jurisdictions. He has also supported corporate groups with corporate tax readiness planning, reviewing intra-group arrangements and substance/control considerations and driving contract alignment to support a coherent and robust position.

In addition, Pedro has advised on the establishment and operationalization of commercial platforms and contractual ecosystems, including (i) structuring joint operational mandates through tailored governance and member arrangements, and negotiating the commercial leases and day-to-day operating contracts required for the platform's activities, and (ii) designing commercial and operational frameworks for digital-asset businesses, including terms of use, custody/wallet arrangements, onboarding and KYC flows, outsourcing/vendor contracting, and risk allocation across key counterparties.

He also advises technology-facing matters such as IP and software contracting and supports clients on ESG-related compliance considerations to ensure legal and commercial planning aligns with evolving standards and stakeholder expectations.

### Focus Area

Pedro's areas of expertise span corporate structuring and governance, cross-border tax advisory, commercial contracting, technology and IP, digital assets and fintech-adjacent platforms, and regulatory-aligned compliance workstreams.

As such, Pedro provides advisory services in the fields alongside international group reorganizations, operating model and corporate tax readiness reviews, R&D / innovation incentive strategy and substantiation, VAT advisory and recovery, shipping and logistics risk advisory, and the design of transaction documentation frameworks to support execution across multiple jurisdictions.

### Notable Cases

Pedro advised a European multinational on BEPS Pillar Two implementation, supporting the full compliance process from initial scoping and registration through to procedural filings, internal readiness alignment, and delivery of a practical roadmap to ensure a defensible ongoing reporting position.

Pedro accompanied an oil and gas operator on the full tax strategy and execution for an FPSO deployment in an Angolan offshore oil block, managing a high-stakes workstream where tax and regulatory missteps could have materially disrupted operations. He structured the end-to-end



approach across the project lifecycle (aligning contractual flows, compliance obligations, and documentation requirements) and led direct engagement with government and tax authorities to secure alignment on the applicable framework, mitigate audit exposure, and ensure the project was implemented on a compliant and operationally viable basis.

### **Publications**

Sanctions in Europe – Restrictive Measures in Portugal, WorldECR (2020) – Co-author.

Bloomberg Tax Country Guide – Timor Leste, Bloomberg Tax (2020) – Co-author.

Bloomberg Tax VAT Navigator – Timor Leste (High-Level Explanations), Bloomberg Tax (2020) – Co-author.