



## Mariana Martins Silva

Senior associate

Lisbon

[mariana.martins.silva@garrigues.com](mailto:mariana.martins.silva@garrigues.com)

Av. da Republica, 25, 1º

1050-186 Lisboa (Portugal)

Tel: +351 213 821 200

Fax: +351 213 821 290

---

## Tax

---

Mariana Martins Silva is a Senior Associate in the tax department, specialized on transfer pricing practice.

In this area, has worked in documentation processes, support in corporate reorganizations and supply chains' changes and optimization, design of intragroup transactions and negotiation of advanced transfer pricing agreements and mutual agreements procedures in Portugal. Mariana has also been involved in several litigation processes in the same area.

Mariana experience is also extended to the Angolan and Mozambican jurisdictions.

## Experience

Mariana joined Garrigues tax department in 2018, developing its transfer pricing practice.

Mariana started her professional career in 2007 at KPMG, in the transfer pricing area, having subsequently worked, until joining Garrigues, at EY.

Mariana has participated in numerous projects, in various industry sectors, such as:

- Definition, review and analysis of transfer pricing policies
- Analysis of controlled transactions aiming to verify the alignment with transfer pricing rules
- Analysis of the supply chain in order to define its intragroup terms and conditions or to identify deviations in the controlled transactions in relation to the arm's length legal criteria
- Transfer pricing documentation in accordance with legal requirements
- Support in drafting intragroup agreements
- Negotiation of advanced transfer pricing agreements and mutual agreements procedures (APAs and MAPs)
- Assistance in the litigation related to this area of corporate taxation.

Mariana experience is also extended to the Angolan and Mozambican jurisdictions.

## **Academic background**

- Law Degree, Universidade Clássica de Lisboa.
- Attendance of the Leadership Development Program (PDL) of the Universidade Católica Portuguesa, in partnership with EY.
- Master's Degree in Environmental Economics, Universidade Nova de Lisboa.
- Degree in Economics, Universidade Nova de Lisboa.

## **Teaching activity**

Mariana taught, in 2021 and 2022, the transfer pricing methods module of the ITC Leiden TP course.

## **Memberships**

Portuguese Bar Association (64127L).