



RAQUEL FRANCO

Praça de Londres, 9 – 2º Esq. 1000-192 Lisboa
rfm@msnf.pt

Raquel Franco graduated from the Lisbon University – Law School where she also concluded her Master of Laws in 2013 and in which she is currently concluding her PhD. Raquel has been guest lecturer at the same University since 2016 teaching Economy I and Economy II. She is a researcher at the Lisbon Public Law Centre and a member of research projects Legisprudence in Portuguese Speaking Countries and Legimpact.

Raquel Franco was previously a part of the banking supervision team of the Banking Regulator (Bank of Portugal) as well as an advisor to both the Secretary of State of the Council of Ministers and the Minister of Parliamentary Affairs, in the latter case focusing mainly on the legislative proceedings on economic, financial and tax matters. She had previously been a legal consultant and lawyer in those areas up to 2006, having returned to independent practice as of 2011.

She has been actively participating as a speaker at conferences on economic, financial and tax matters and authoring several papers in law and economics, tax law and energy law. Raquel Franco is an arbitrator at the Administrative Arbitration Centre (CAAD) both on administrative and tax matters.

ACADEMIC EDUCATION

UNIVERSITY OF LISBON – SCHOOL OF LAW

PhD in Law (in preparation)

UNIVERSITY OF LISBON – SCHOOL OF LAW

Master of Laws in Law and Economics, 2013

IDEFF – INSTITUTO DE DIREITO ECONÓMICO, FINANCEIRO E FISCAL

Advanced Post graduate course in Tax Law, July 2007

FACULDADE DE DIREITO DA UNIVERSIDADE DE LISBOA

Graduation, 2004

PROFESSIONAL EXPERIENCE

Academic

Current

Guest lecturer at the Lisbon University – Law School since 2016 where she teaches Economy I and Economy II. She has taught, from 2017 to 2022, Introduction to Economy in the graduation program of European Studies at the Lisbon University – Humanities School under a protocol entered into with the Lisbon University – Law School.

Previous

2007 to 2010 – Guest lecturer at the Post Graduate Studies in Corporate Advisory at ISLA – Instituto Superior De Línguas e Administração, in charge of the subject “VAT” (Value Added Tax)

2016 to 2017 – Guest lecturer at the Master in Marketing Management, in charge of the subject “Business Law”

Current activities

Independent lawyer since 2011 in the areas of tax law, economic law, financial law and economic regulation
Arbitrator at the Administrative Arbitration Centre (CAAD) since 2013 in administrative law (public procurement and public labour law) and since 2015 in tax matters.

Previous activities

2013 to 2015 – Advisor for legal matters of Oliveira, Reis e Associados – Sociedade de Revisores Oficiais de Contas, Lda. (tax law, public procurement, bankruptcy law, corporate law and financial law)

2011 to 2013 – Associate lawyer at LCA – SOCIEDADE DE ADVOGADOS, RL, focusing on tax, financial and economic law (arbitration and judicial litigation, advisory and drafting of legal opinions)

2009 to 2010 – Advisor to the Ministers and the Minister of Parliamentary Affairs in charge of the evaluation and negotiation of parliamentary and governmental legislative initiatives in tax, financial, economic and regulatory areas

2009 – Advisor to the Secretary of State of the Council of Ministers in charge of the evaluation of tax, finance and economic legal regimes, including Decree-Law 158/2009 of 13 July (System of Accounting Standards), Decree-Law 158/2009 of 23 September (Tax Investment Code), Decree-Law 159/2009 of 13 July (amends the Corporate Income Tax Code), Decree-Law 292/2009 of 13 October (tax regime applicable to products marketed by insurance companies and pension fund management companies), Decree-Law 122/2009 of 21 May (simplification of communications between citizens, companies and the State), Decree Law 136-A/2009, of 5 June (amends the VAT Code), Decree Law 186/2009, de 12 August (amends the VAT Code, the VAT regime for intraeuropean transactions and creates a specific VAT reimbursement regime)

2007 – 2009 and 2010 – Legal Advisor of the Banking Supervision department of the Bank of Portugal in charge of legal opinions on the application of regulatory standards to banking entities.

2006 – 2007 – Associate Lawyer at ANBM – AZEVEDO NEVES, BENJAMIM MENDES & ASSOCIADOS – SOCIEDADE DE ADVOGADOS, RL / ABBC – AZEVEDO NEVES, BENJAMIM MENDES, BESSA MONTEIRO, CARDIGOS & ASSOCIADOS, SOCIEDADE DE ADVOGADOS, RL focusing on tax advisory and tax litigation

2004-2006 – Trainee at ANBM – AZEVEDO NEVES, BENJAMIM MENDES & ASSOCIADOS – SOCIEDADE DE ADVOGADOS, RL focusing on tax advisory and tax litigation

Publications

Teoria económica da decisão: percurso evolutivo e aplicações jurídico-normativas (dissertação de mestrado), Imprensa FDUL, forthcoming, 2022

Cost-benefit analysis, in Max Planck Encyclopedia of Comparative Constitutional Law General Editors: Rainer Grote, Frauke Lachenmann, Rüdiger Wolfrum Managing Editor: Ana Harvey, no prelo, 2022

Direito, cultura e cooperação, in R. LUPION / F. ARAÚJO (org.), Direito, Tecnologia e Empreendedorismo. Uma visão luso-brasileira, 2020, pp. 583-602.

Naturalizing interpretation: a first approach on «hardware» and «software» determinants of legal interpretation (em co-autoria com P. MONIZ LOPES) IN D. DUARTE / P. MONIZ LOPES / J. SILVA SAMPAIO (eds.), Legal Interpretation and Scientific Knowledge, Springer, 2019, pp. 47-81.

Pobreza energética: uma nova espécie de pobreza? (em co-autoria com C. Amado Gomes), in Estudos em Homenagem a Rui Pena, Almedina, 2019, pp. 231-252

Produção descentralizada de energia eléctrica: a perspectiva do consumidor, e-Pública – Revista Electrónica de Direito Público, Volume 5, Número 2, julho 2018, pp. 141-158

CCP e a sua Revisão – na perspectiva da Análise Económica do Direito, in Comentários à Revisão do Código dos Contratos Públicos, Carla Amado Gomes/Ricardo Pedro/Tiago Serrão/Marco Caldeira (coord.), AAFDL Editora, 2018, pp. 95-125

Legislar como Meio para um Fim: How Much Is Too Much, How Little Is Too Little?», in Revista Jurídica Luso-Brasileira, 2017, n.º 6, pp. 321 e ss.

Liberalisation and Centralisation: The Legal Consequences of the Economic Crisis in Portuguese Institutional Administrative Law, 2016 (co-aut. Tiago Fidalgo de Freitas), Federalismi.it – Rivista di Diritto Pubblico Italiano, Comparato, Europeo, Numero Speciale 26/2016

Energias Renováveis em Portugal: Evolução e Perspectivas (co-aut. Carla Amado Gomes e Diogo Calado), e-Pública – Revista Electrónica de Direito Público, Número 1, Janeiro de 2014, pp.365-398

Tax Implications of Natural Disasters and Pollution – The Portuguese System (co-aut. G. W. Oliveira Martins), in Tax Implications of Natural Disasters and Pollution, Eucotax Series on European Taxation, Massimo Basilavecchia, Lorenzo del Federico, Pietro Mastellone (eds.), Wolters Kluwer, 2014

Regularizações e IVA: Prática Contabilística e Auditoria (co-aut. G. W. Oliveira Martins), in Cadernos IVA 2014, S. Vasques (coord.), Almedina, 2014

O Sector Financeiro e as Contribuições para o Sistema de Protecção ao Investidor (co-aut. G. W. Oliveira Martins), in Taxas e Contribuições Sectoriais, S. Vasques (coord.), Almedina, 2013

Participation as speaker in conferences and courses

- Course “Relevância e Métodos de Avaliação Custo-Benefício na Atualidade”, Instituto de Ciências Jurídico-Políticas da Faculdade de Direito da Universidade de Lisboa, modules “Porquê analisar custos e benefícios no contexto jurídico?”, “Avaliação custo-benefício no domínio económico”, “Avaliação custo-benefício na atividade legislativa”, “Avaliação custo-benefício nas atividades regulamentar e decisória”, “Avaliação custo-benefício na atividade contratual”, September - November 2021
- Speaker at International Conference “Do Androids Dream of Legislative Drafting? The Use of AI and New Technologies in Legal Drafting”, with presentation “Will Robots Make it Simpler? An Overview on Intelligent Nudging and Machine Readable Legislation”, Lisboa, 07.06.2019
- Course “Direito Administrativo da Regulação”, Instituto de Ciências Jurídico-Políticas da Faculdade de Direito da Universidade de Lisboa, modules “Preços e Taxas”, 15.05.2019 and “Regulação e Teoria Comportamental”, 22.05.2019
- Speaker at English Speed Talk, Faculdade de Direito da Universidade Nova de Lisboa; presentation: “Social norms and legal systems: the virtues of interaction”, 24.04.2019
- Chair e speaker at conference “Understanding Tariff Systems that Impact Water Services”, session “Legal and Regulatory Issues in the definition and implementation of tariffs for water and in the establishment of the human right to water”; presentation: “Designing Policies to Reach Behaviors – enhancing pricing mechanisms through non-pricing strategies”, Lisboa 14-15 March 2019
- Speaker at “IV e V Cursos de Pós-Graduação de Direito da Água”, Instituto de Ciências Jurídico-Políticas da Faculdade de Direito da Universidade de Lisboa, “Regime Jurídico das Tarifas de Serviços Públicos de Águas”, Lisboa, 07.12.2018 and 29.04.2022
- Speaker at World Congress of Sociology “Direito e a Cidadania para além dos Estados – Law and Citizenship beyond the States”; presentation: “The relevance of social norms within the context of regulatory impact assessment”, September 2018
- Course “Legística e Avaliação de Impacto Normativo no Banco de Moçambique – module “Avaliação de Impacto Normativo”, February 2018
- Course “Especialização sobre Regulamentos e Redação Normativa Regulamentar na ANACOM” - “Fundamentação dos Regulamentos - Técnicas e formulações jurídico-económicas na ponderação custo-benefício”, November 2017
- Course “Acesso à Informação Administrativa”, Instituto de Ciências Jurídico-Políticas da Faculdade de Direito da Universidade de Lisboa – module “Restrições de Acesso à Informação Administrativa: Sigilo Bancário e Fiscal”, June 2017
- Course “Preparação para a Carreira Diplomática” Instituto Europeu da Faculdade de Direito da Universidade de Lisboa – module “Novos segmentos de desenvolvimento económico potencial associados à globalização e permanente emergência de novas tecnologias e inovação”, July 2017, July 2020
- Course “Ciência da Legislação e Legística para a Autoridade de Supervisão de Seguros e Fundos de Pensões” – module “Avaliação Ex Ante e Ex Post”, September 2016
- Speaker at Conference “Crisi economica, istituzioni democratiche e decisioni di bilancio”, Università di Pisa, December 2015
- Speaker at Lisbon Conference on Energy Law, Centro de Investigação em Direito Público da Faculdade de Direito da Universidade de Lisboa; presentation on “Análise económica e estabilidade regulatória”, November 2015
- Speaker at Conference “Justiça Fiscal nas Isenções do Património”, Sindicato dos Trabalhadores dos Impostos, October 2014
- Speaker at Conference “Behavioral economics: an undisputable instrument to building better legal systems”, “Integrating Social Sciences into Legal Research”, Vilnius University Faculty of Law, April 2014

- Speaker at Conference “Orçamento do Estado para 2014 e Reforma do IRC” (org. Oliveira, Reis & Associados), January 2014
- Speaker at Conference “Realidade Fiscal e Aduaneira no Espaço Europeu e Competitividade Internacional”, Sindicato dos Trabalhadores dos Impostos, November 2013
- Speaker at Conference “Public Finance and Tax Incentives for Areas Struck by Natural Disasters and Pollution”, Universities Chieti-Pescara e Teramo, October 2013
- Speaker at Conference “A tributação da reabilitação urbana” no âmbito da conferência “Reabilitação urbana: oportunidades do novo regime jurídico”, Instituto de Ciências Jurídico-Políticas da Faculdade de Direito da Universidade de Lisboa, March 2013
- Speaker at Conference “As alterações em matéria fiscal introduzidas pelo Orçamento do Estado para 2013” (conferência organizada pela Associação Portuguesa de Gestão das Pessoas), January 2013
- Speaker at Conference “As alterações em matéria fiscal introduzidas pelo Orçamento do Estado para 2013” (org. Oliveira, Reis & Associados), January 2013
- Speaker at Conference “A incidência fiscal das contribuições para os fundos de pensões em sede de IRS e de IRC”, Instituto de Seguros de Portugal, November 2012

LANGUAGES

English (fluent); French (fluent); Italian (intermediate)

ASSOCIATIONS

Portuguese Bar (since 2006)
