



## Carlos Loureiro

Partner  
Portugal

Carlos Loureiro is a partner in Deloitte, being the managing partner responsible for the Tax Division in Portugal.

He graduated in Business Administration from the Lisbon Catholic University in 1981.

In 1987, he qualified as a Portuguese Chartered Accountant, being a founding partner of Deloitte & Associados, SROC S.A.. Carlos Loureiro joined Arthur Andersen\* in 1981, becoming worldwide partner in 1991.

In the scope of his responsibilities as a Chartered Accountant, he has been a member of the Fiscal Boards of several relevant Portuguese companies of various sectors of activity.

His professional experience has centered in the areas of planning of tax strategies and structure of economic groups and on the supervision of projects regarding financial and fiscal grants and incentives, with particular emphasis in the international area.

Carlos is on the board of the Portuguese Fiscal Association, the representative in Portugal of the International Fiscal Association – IFA. He was also Technical Advisor of the Board of the “Fédération des Experts Comptables Européens” (FEE) and member of the respective working groups on direct and indirect taxation.

Carlos is lecturer in two of the most prestigious Portuguese Universities, the author of several tax articles published in various media and tax magazines and has been a presenter in many seminars held in Portugal and abroad.

\* Arthur Andersen, S.A., presently Deloitte as a result of an effective association of both firms since April 2002

### Tax Leader

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### Education

Graduated in Business Administration

### Languages

Portuguese, English and Spanish

### Shares of The Navigator Company, S.A.

Does not hold any shares of The Navigator Company, S.A.