



Belgina Lourenço Francisco

Associate Attorney, SAL & Caldeira Advogados, Lda.

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 [LinkedIn profile](#)

Belgina Lourenço Francisco is a Junior Consultant in the Tax Practice Group, providing legal support on tax matters related to taxes applicable in Mozambique, binding opinions, as well as tax obligations, regularization and due diligence.

Related services

[Tax](#)

Related sectors

[Financial Services](#)

Languages spoken

English, Portuguese

Experience

Professional Qualifications

Recent activities include:

- Obtaining the Unique Tax Identification Number (NUIT) for both companies and individuals and Declaration of Commencement of Activities (DCA);
- Assistance in the preparation of requests for tax clearance certificates and binding opinion from the Tax Authority;
- Assistance in communicating to the Tax Authority the changes in tax registration and commencement of activity data;
- Assistance and legal advices on tax matters related to taxes applicable in Mozambique, as well as tax obligations;
- Assistance with the preparation of memorandums and due diligence reports;
- Advice on issues related to international double taxation;
- Assistance in tax regularization processes, representing the interests of clients before the tax administration;
- Assistance draft and filling processes on Court (initial petitions, defences, enforcement actions, criminal complaints, Interim Reliefs), beyond the submission and follow ups on Court.

Credentials

Prior Experience

- SAL & Caldeira Advogados, Lda. – Junior Consultant, 01 March 2025 – present
- SAL & Caldeira Advogados, Lda. – Intern at Litigation Practice Group, 11 November 2024 – 28 February 2025
- SAL & Caldeira Advogados, Lda. – Intern at Tax Practice Group, 01 March 2024 – 28 February 2025
- Lúcia Macuácu Advogados, SU, Lda – Legal Technician, 08 January 2024 – 10 February 2024

- UNIDO – Researcher. October – December 2023
- Legal Practice Centre – Legal Technique, February 2023 – December 2023

Education

- Mozambican Tax Law Course. 14 – 21 April 2025
- Intellectual Property Agent Course – Salomão Viagem, Advogado. 01 – 08 April 2025
- Domestic Resources Mobilization in Africa Course by the African Institute for Economic Development and Planning (IDEP) and the United Nations Economic Commission for Africa. September 2024
- Trade Rules, International Development and the Law Course by Democratizing Education for Global Sustainability and Justice (Universidade de Cambridge). June 2024
- Intermediate Course in Arbitration by the Mozambican Bar Association & Commercial Arbitration Centre. November 2023
- Leadership Course at Saïd Business School (University of Oxford) & DLA Piper UK LLP, London, 04 - 08 September 2023
- Online course on Cross-Border E-Commerce taught by the African Institute for Development and Planning & United Nations Economic Commission for Africa. June 2023
- Course of City Law by Centro do Direito do Ambiente, da Diversidade e Qualidade de Vida (CEDAB) & United Nations Development Program (UNDP)
- Human Rights and Health Course by the Center for Human Rights and Health

Memberships

- Registered with the Mozambique Bar Association as a candidate attorney
- Official Intellectual Property Agent
- Lusophone Arbitration Association
- Member of Young ICCA
- Students National Union (UNE)
- Preparation of students to participate on Moot Courts
- Teacher assistance of Human Rights, Public International Law and Civil Procedural Law at the Faculty of Law of UEM