



Miguel Baz

Partner

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Miguel Baz has been providing tax advice to national and multinational businesses for over 16 years.

He advises on tax planning in M&A transactions, real estate, transfer pricing, international taxation, tax litigation, as well as general tax matters. His clients include private equity firms.

LANGUAGES SPOKEN

- English
- Spanish

CREDENTIALS

Professional Qualifications

- Abogado registered with Ilustre Colegio de Abogados de Madrid

Prior Experience

Miguel previously worked for an important international global law firm and a global accountancy firm.

Recognitions

Miguel has been recognised as a leading practitioner in Tax by *Chambers and Partners Global* and *Europe* (from 2011 to 2015).

Education

- Instituto de Empresa, Master Degree in Tax Law
- Universidad Pontificia de Comillas (ICADE) Madrid, Law Degree

Memberships

RELATED SERVICES

- Tax
- Transactional Tax Planning

LANGUAGES SPOKEN

English Spanish

- Member of the Madrid Bar Association (*Ilustre Colegio de Abogados de Madrid*)

Lecturer

Miguel has been a corporate law lecturer at the Universidad Europea de Madrid.

INSIGHTS

Miguel participates in tax seminars and courses. He also contributes frequently to national and international tax publications.

Publications

Recent changes to CJEU rulings in relation to VAT refunds

20 September 2021

On September 9, 2021 (C-294-20) the Court of Justice of the European Union (CJEU) ruled that the Tax Authorities may reject the VAT refund of a taxable person not established in the territory of the country if the taxable person does not submit the documents justifying the request during the administrative proceeding.

Global Tax Alert

13 July 2021

On 10 July 2021 the Law for the Prevention and Actions Against Tax Fraud (Ley de Medidas de Prevención y Lucha contra el Fraude Fiscal) was published in the Spanish Official Gazette.

Spain implements ATAD II – our observations

30 April 2021

On 10 March 2021, the Royal Decree-Law 4/2021 (RDL 4/2021), dated 9 March 2021, was published, implementing the Council Directive (EU) 2016/1164 of 12 July 2016, amended by Council Directive (EU) 2017/952 of 28 May 2017 (ATAD II).

Global Tax Alert: Implementation of DAC6 in Spain

14 January 2021

On 30 December 2020, one year after the deadline imposed by the European Union, the Spanish Legal Act 10/2020 was published in the Spanish official gazette implementing the Council Directive (EU) 2018/822 of 25 May 2018 (commonly known as "DAC6").

Global Tax Alert: Spanish Government publishes 2021 draft Budget Act

12 November 2020

On October 28, 2020, the Spanish government sent the draft of the 2021 Budget Act (the 2021 Budget) to the Congress for debate and approval. The 2021 Budget includes several tax measures aimed at increasing tax revenue. In this alert we want to highlight some of the main tax measures included in the 2021 Budget Act.

Spanish Constitutional Court overturns Corporate Income Tax advanced payment regime for large taxpayers

13 July 2020

On 1 July 2020 the Spanish Constitutional Court ruled that the advance payment regime established for large taxpayers approved by Royal Decree 2/2016 of 30 September, is unconstitutional and, therefore, null and void, because it violates the limits of the power to legislate through Royal Decree.

Spain introduces further tax measures to address the economic and social impact of COVID-19

24 April 2020

On Wednesday, 22 April 2020, the Spanish government approved urgent additional measures to address the economic and social impact of COVID-19 (Royal Decree-Law 15/2020). The latest Royal Decree also amends Royal Decree-Law 8/2020 of 17 March 2020 and Royal Decree-Law 11/2020 of 31 March 2020.

Spain introduces tax measures to address economic and social impact of coronavirus COVID-19

25 March 2020

On Tuesday, March 17, 2020, the Spanish Government approved Royal Decree 8/2020 (the Decree) to introduce extraordinary provisions to address the economic and social impact of coronavirus COVID-19. Among other things, the Decree establishes deadline extensions on tax proceedings. Read more to discover the key features of the Royal Decree.

Spain clarifies calculation of gambling tax liability

24 January 2020

The determination of the taxable base of the Gambling Tax has been unclear since the entry into force of the Spanish Gambling Act. This article provides insight into the recent public ruling and provides key takeaways.
