



Miguel Baz

Socio

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Miguel Baz cuenta con más de 16 años de experiencia en asesoramiento tributario en varios despachos de gran prestigio.

Miguel asesora en múltiples campos: planificación fiscal en operaciones de M&A, entidades de capital de riesgo, reestructuraciones de grupos de empresas, precios de transferencia, tributación internacional, procedimientos tributarios.

IDIOMAS

- Español
- Inglés

CREDENCIALES

Cualificaciones profesionales

- Abogado del Ilustre Colegio de Abogados de Madrid

Experiencia previa

Miguel tiene experiencia previa en un despacho internacional y una firma de servicios profesionales.

Reconocimientos

Miguel ha sido reconocido por *Chambers and Partners Global* y *Chambers and Partners Europa* en el área Fiscal. (from 2011 hasta 2015).

Formación

- Instituto de Empresa. Máster en Derecho Fiscal.
- Universidad Pontificia de Comillas (ICADE) Madrid

SERVICIOS RELACIONADOS

- Tax
- Transactional Tax Planning

IDIOMAS

Español Inglés

Licenciado en Derecho

Asociaciones profesionales

- Miembro del Ilustre Colegio de Abogados de Madrid

Lecturer

Miguel ha sido profesor de Derecho Mercantil en la Universidad Europea de Madrid.

NOVEDADES

Miguel es ponente habitualmente en seminarios y cursos de fiscalidad. A su vez también colabora con frecuencia en publicaciones fiscales tanto nacionales como internacionales.

Publicaciones

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.
