



### Miguel Baz

**Partner**

miguel.baz@dlapiper.com

**Madrid**

T: +34 91 788 7307

F: +34 91 788 7399

M: +34 (0)630 980 061

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

- Tax
- Transactional Tax Planning

English Spanish

### 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

- 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

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

## Publications

### Spain introduces a levy on non-reusable plastic packaging

19 April 2022

On 9 April 2022 the Official Gazette has published Law 7/2022 of 8 April concerning waste and contaminated land for a circular economy

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### Global Tax ALert: The CJEU overturns Spanish Law on tax Form 720

4 February 2022

The Court of Justice of the European Union (CJEU), has stated in its judgment in case C-788/19 of 27 January 2022 that the Spanish legislation on the tax form requiring Spanish tax residents to declare their foreign assets and rights (Form 720) is disproportionate and contrary to EU law.

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### Global Tax Alert: Spanish tax authorities deny withholding tax exemption on the grounds of the general anti-abuse clause

19 January 2022

The Spanish tax authorities challenged and denied the applicability of a domestic exemption of interest payments made by a Spanish tax resident entity to a Dutch tax resident entity on the grounds of a general anti-abuse rule arguing that the Dutch entity did not have sufficient substance.

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### The European Commission opens infringement proceedings against Spain challenging the income tax rules re. capital gains realized by non-residents

15 December 2021

In December 2021 the European Commission has started infringement proceedings by sending a letter of formal notice to Spain requesting to align its rules on the taxation of capital gains obtained by non-resident taxpayers with the free movement of capital (Article 63 TFEU).

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### Global Tax Alert: Spanish Government publishes 2022 draft Budget Act

27 October 2021

On 15 October 2021, the Spanish government approved the draft of the 2022 Budget Act ("the 2022 Budget"). The 2022 Budget includes several tax measures aimed at increasing tax revenue.

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## 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.

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## 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.

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## 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).

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## 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").

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## 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.

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## 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.

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