



Carlos Rodríguez

Partner

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Carlos Rodríguez is currently the head partner for the Tax Department of DLA Piper's Madrid office.

He has over 25 years' experience in the provision of tax advice in M&A transactions, project finance and corporate restructuring. He is highly recognised for his involvement in international tax planning matters, both for foreign investments in Spain and Spanish investments abroad, and has wide experience in the Life Science and Food and Beverage sectors

Carlos advises Private Equity funds on the structuring of their investments and also implementing carried interest arrangements.

He lectures at the IE business school on Private Equity taxation, at University Carlos III on taxation of Digital Economy and at ESADE business school on Transfer Pricing.

LANGUAGES SPOKEN

- English
- Spanish

- Tax
- Transfer Pricing
- Transactional Tax Planning
- Tax Controversy and Disputes
- International Tax Counsel

English Spanish

AREAS OF EXPERIENCE

- M&A tax planning;
- Private Equity structuring;
- transfer pricing;
- international taxation; and
- tax litigation.

Professional Qualifications

- Abogado registered with Ilustre Colegio de Abogados de Madrid

Prior Experience

- 2006 to date, Partner, DLA Piper
- 2002 to 2005, Partner, International law firm
- 1994 to 2002, Ernst & Young

Recognitions

- European *Legal 500*, Tax, 2009 to 2020
- *Chambers Europe*, Tax, 2011 to 2020
- *Best Lawyers*: 2013 to 2020

Education

- Universidad Complutense de Madrid, Master Degree in Taxation
- Universidad Complutense de Madrid, Law Degree
- Universidad San Pablo CEU, business law

Memberships

- Member of the Madrid Bar Association (*Ilustre Colegio de Abogados de Madrid*) since 1992

Lecturer

Carlos Rodríguez lectures at the IE business school on Private Equity taxation, at University Carlos III on taxation of Digital Economy and at ESADE business school on Transfer Pricing.

INSIGHTS

Publications

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).

Global Tax Alert

7 July 2021

Following the entry into force of Law 4/2020 on Digital Services Tax ("DST") (see our Tax Alert of 9 February 2021) further regulations have been recently adopted.

Spain: General Tax Control Plan for 2021

22 February 2021

On 1 February 2021, the Spanish Tax and Customs Annual Plan for 2021 was published in the Official Gazette, in the context of significant tax reforms including the latest implementation of the Digital Services Tax and the Financial Transactions Tax.

Withholding tax claims in Spain: How to maximize investment performance of foreign funds

11 February 2021

The Spanish Supreme Court (Tribunal Supremo) has recently confirmed the right to claim and obtain, by a U.S. Regulated Investment Company (RIC), the refund of withholding taxes paid on dividends received from Spanish entities.

Announced, proposed and implemented: Developments in Digital Services Tax in key European jurisdictions

9 February 2021

While the OECD and G20 work toward a global agreement on digital services taxes, some European countries have forged ahead on their own.

Announced, proposed and implemented: Key features of Spain's DST

9 February 2021

The annual worldwide revenue threshold is not limited to revenues generated by the provision of digital services, meaning that non-tech businesses may also need to comply.

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.

