GARRIGUES



Rafael Calvo Salinero

Partner

London

rafael.calvo@garrigues.com

Abogado colegiado nº 51195

I. Colegio de la Abogacía de Madrid

100 Cheapside

London EC2V 6DT

Tel: +44 (0) 20 7796 1940

Fax: +44 (0) 20 7710 9410

Tax
Energy
Media and Entertainment

Rafael is the partner in charge of Garrigues' London office since September 2024. He joined the firm in 1998 and has pursued his career mainly in the area of international taxation, advising both listed companies and Spanish multinationals, and nonresident investors (business groups and investment funds) in their transactions in Spain.

Rafael specializes in tax law in the EU, on which he has advised numerous taxpayers on aspects related to the recovery of taxes held to be contrary to the freedoms of establishment and movement of capital, as well as on important tax-related cases involving State aid. His expertise covers the advice and defense of clients in tax litigation before Spanish and European courts.

He is a regular collaborator of several universities and business schools in the area of tax law in the EU, a member of the board of directors of the Asociación Española de Derecho Financiero (Spanish branch of the International Fiscal Association-IFA) and the correspondent in Spain of European Taxation.

Experience

Rafael is the partner in charge of Garrigues' London office since September 2024. He joined the Madrid office of Garrigues in September 1998 and has been a partner since 2011. He specializes in providing ongoing advisory services to both Spanish and foreign listed companies and multinational groups, and handling M&A and financing processes for international private equity entities and investment funds. He has also advised and represented multinational companies in inspection proceedings before Spanish and foreign tax authorities, as well as in judicial review proceedings conducted before the Spanish courts.

In recent years, within his scope of expertise in EU taxation, he has acted as a lawyer for various Spanish and international companies and institutions in important tax proceedings regarding State aid (financial goodwill and Spanish tax lease system, among others) and the recovery of taxes incorrectly paid over, pursuant to European legislation, especially by collective investment undertakings. Rafael has also participated in making and defending requests for preliminary rulings from the Court of Justice of the European Union.

Rafael is a member of the firm's International Training Program Committee and represents Garrigues in the international network of firms World Services Group, where he has held several executive positions.

Besides Spanish, he speaks English and French fluently.

Academic background

- Degree in Law, Universidad Complutense de Madrid.
- Master's Degree for Access to the Legal Profession, Centro de Estudios Superiores San Pablo-CEU.
- Diploma in Advanced Studies in Tax Law, Universidad de Paris I Panthéon-Sorbonne (France).

Teaching activity

Rafael is currently an associate lecturer in Finance and Tax Law at Universidad Francisco de Vitoria, Madrid.

He also regularly lectures and speaks on international and EU taxation at numerous postgraduate courses, seminars and master's programs of a specialized nature at institutions such as Centro de Estudios Garrigues, ESADE, Instituto de Estudios Fiscales, Universidad de Castilla-La Mancha and Instituto de Estudios Bursátiles, among others. Furthermore, he has taught at various seminars and international forums, especially in the area of European taxation.

Since 2022, he has headed the Executive Program on International Taxation at Centro de Estudios Garrigues.

Memberships

- Rafael is a member of the Madrid Bar Association since 1993.
- He is also a member of the Management Board of the Asociación Española de Derecho Financiero (AEDF, Spanish branch of the IFA).
- He represents Garrigues on the EU Committee of the Spanish Employers' Confederation.

Distinctions

Rafael has been highlighted repeatedly as a tax law expert by Chambers, Legal 500 and Best Lawyers, among others.

Publications

Only publications since 2017 are listed:

- Chapter 34, "Las reestructuraciones empresariales de los grupos multinacionales en la UE" (Business restructurings of multinational groups in the EU), in Manual Fiscalidad Internacional, co-authored with Brioso de la Rica, Fernando, editor Fernando Serrano Antón, Ed. CEF (2022).
- "Espagne - Intérêts versés à des sociétés situées au sein de l'UE - Exonération de retenue à la source - Bénéficiaire effectif - Abus de droit- Rapport du Comité consultatif", en Revue de FIscalité Internationale (2022).

- Chapter VI, “IRNR y convenios de doble imposición” (Nonresident income tax and tax treaties) in “Introducción al sistema tributario español”, co-authored with Gómez Arellano, Antonio and Pérez-Bustamante Yábar, David, Ed. Aranzadi. 2022.
- “Spain: Possible discrimination in the taxation of capital gains obtained by non-resident taxpayers”, in International Tax Review (2022).
- “Las ayudas de Estado en el ámbito tributario. Experiencia española y contexto actual” (State aid in the tax area. Spanish experience and current context), General coordinator and author of Chapter XIV, Ed. FIC (2021).
- Chapter 16 of Manual del Impuesto sobre Sociedades: “Eliminación de la doble imposición económica, interna e internacional, por el método de exención. Plusvalías y minusvalías de cartera” (Elimination of economic, domestic and international double taxation through the exemption method. Capital gains and losses on investment portfolio), co-authored with Delgado Pacheco, Abelardo, in Corral Guadaño, I. (Editor), Ed. IEF (2021).
- “Spanish digital services tax targets big tech companies”, in International Tax Review (2018).
- “Spain: The Spanish Supreme Court ends discrimination against non-resident heirs outside the EU”, in International Tax Review (2018).
- “Spain: Control of lawfulness in the European courts and national recovery of state aid: the example of the Spanish goodwill”, in International Tax Review (2018).
- Chapter VIII “Régimen Fiscal Especial de los Socios” (Special Tax Regime for Shareholders) in Tratado de la SOCIMI – Un análisis multidisciplinar del REIT español, co-authored with Elia Pons. Ed. Aranzadi (2018).
- “El futuro de la fiscalidad de la economía digital” (The future of taxation of the digital economy), in FIDE (2018).
- “Brazil/Spain - Tax Treatment of JSCPs in Spain: Past, Present and Future” in European Taxation (2017).
- “The definition of fraud or abuse in the parent-subsidiary directive”, in International Tax Review (2017).
- “Spain: Would EU law preclude Spanish inheritance and gift tax legislation in relation to cases involving parties resident in third states?”, in International Tax Review (2017).