GARRIGUES



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Principal associate

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Tax

Arkaitz Landeta joined Garrigues in 2012 and is a principal associate in the Tax practice area. He has extensive experience in both regional (Basque) and state tax regulations and in tax litigation, representing clients in tax audits and in all levels of economic-administrative and judicial review proceedings. He has Deusto University Law Degree an Master in Taxation and an LLM in International Transactions, run by Centro de Estudios Garrigues, Fordham Law School. He collaborates with Universidad de Deusto as a lecturer on its Master's Degree in Tax Counseling course and has several publications in specialized publications.

Experience

Arkaitz Landeta joined the firm in 2012 and is a principal associate in the Tax practice area since 2020. His professional experience includes tax litigation matters such as:

- Tax litigation procedures before Spanish Supreme Court and the Court of Justice of the European Union.
- Conflicts of competences between differente administrations.
- Controversies regarding enforced collection procedures, business restructurings, indirect and local taxes.

He renders advisory services on an ongoing basis to local and international companies operating in a wide range of sectors (communications, food, automotive, insurance, real estate), particularly in:

- Consolidated tax groups at both regional (Basque) and state level.
- Reestructuring, refinancing and other M&A transactions.

Academic background

- Degree in Law specializing in economics, from Universidad de Deusto.
- Master's Degree in Tax Counseling, from Universidad de Deusto.
- Master of Laws (LLM) in International Transactions, run by Centro de Estudios Garrigues and Fordham Law School.

Teaching activity

Collaborates with Universidad de Deusto as a lecturer on its Master’s Degree in Taxation.

Memberships

Member of the Biscay Bar Association.

Distinctions

Arkaitz has been recognized by Best Lawyers in the Tax Law Area under the category "Ones to Watch".

Publications

- "La relevancia de la declaración de caducidad de un procedimiento tributario previo, según la sentencia del Tribunal Supremo de 11 abril de 2023". Fórum Fiscal 300 (Wolters Kluwer). September, 2023.
- "La entrada y registro domiciliario en el ámbito tributario: luces, sombras y cuestiones prácticas". Fórum Fiscal 291 (Wolters Kluwer). November, 2022.
- "Declaraciones complementarias y recargos. ¿El fin de una era? Comentarios desde la perspectiva foral". Fórum fiscal 277 (Wolters Kluwer). July, 2021.
- "Control digital de las facturas". Expansión. March, 2020.