GARRIGUES



Ivan Zaldúa Azcuénaga

Partner

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Abogado colegiado nº 5682

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Tax
Sports
Media and Entertainment
Family Business

Lawyer specialized in national and international tax advice for individuals and, in particular, entertainers and sportspersons, a sector in which he has extensive expertise. Arising from his calling to provide advice to individuals, he also advises numerous family businesses.

Experience

After the start of his career in 2 first-tier law firms, in September 2009, he founded his own law firm where he carried out his professional activity until he joined Garrigues in September 2024. With more than 25 years of professional practice, he provides recurring advisory services to entertainers and sportspersons, as well as to record companies, music producers and promoters, football clubs, and to companies from a range of sectors in their sponsorship activities.

Academic background

Degree in Law (with a specialty in economic law), Universidad de Deusto (1999); Master’s in Tax Advisory Services, Instituto de Empresa, summa cum laude (2000); and currently, doctoral candidate at Universidad de Deusto.

Teaching activity

Iván was a lecturer at IE Law School (2007-2013), and he is currently a professor for the Master’s Degree in Tax Advisory at Universidad de Deusto (since 2014) and the Master’s in Taxation and Tax Advisory at Universidad del País Vasco (since 2019).

Memberships

- Member of the Vizcaya Bar Association (member number 5682).
- Member of the Finance Law Association.
- Member of the International Fiscal Association.

Distinctions

Best Lawyers Recommended lawyer in Tax & Sport Law (since 2021)

Publications

- "Planificar la Sucesión" [Succession Planning] Escuela de Finanzas Aplicadas, 2001.
- "Comentarios al Impuesto sobre la Renta de las Personas Físicas" [Commentary on Personal Income Tax] Editorial Aranzadi, S.A., 2003.
- "Alcance del art. 9.5 del Texto Refundido de la Ley del Impuesto sobre la Renta de las Personas Físicas" [Scope of art. 9.5 of the Revised Personal Income Tax Law] Editorial Aranzadi, S.A., (Review journal, 07/01/2005.
- "Principales diferencias de las cooperativas en el Impuesto sobre Sociedades en territorio de régimen común y en los Territorios Históricos del País Vasco. Algunas reflexiones y propuestas" [Main differences in Corporate Income Tax treatment of cooperatives in Common Territory and in the Historic Territories of the Basque Country. Some reflections and proposals] Universidad de Deusto, 07/27/2024.
- Tributación de los artistas no residentes por sus actuaciones en España" [Taxation of non resident artists for their performances in Spain] LA LEY BitopusCISS, 16/07/2025.