GARRIGUES



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Partner

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Tax
Insurance
Family Business

Ilazki Otaegi is a partner in the Tax Department of Garrigues in Bilbao, where she has pursued her entire professional career.

She specializes in tax matters and she regularly advises on the tax aspects of corporate restructuring operations and transactions, both national and international, whether of foreign investments in Spain or of Spanish investments abroad, as well as in tax audits and tax procedures. She has extensive knowledge of the foral tax regime of the Basque Country. She also has experience in tax matters in the field of insurance and complementary social welfare and advises insurance companies, pension funds and EPSV.

She has a Degree in Law, specializing in Economics, from the University of Deusto, where she graduated with honors. She collaborates as a recurring speaker at seminars and conferences organized by companies and specialized centers. She is a lecturer in the Master's Degree in Tax Consulting at the University of Deusto and, since 2020, she is co-director of the Bilbao Aranzadi Tax Forum.

Experience

Ilazki Otaegi joined the Garrigues Tax Department in Bilbao, just after graduating, in September 2000. She has been a partner in this department since January 2018.

She provides ongoing advice on tax matters to important business groups in the media, insurance and new technologies sectors, among others.

The usual areas in which she is focued are direct taxation of companies, tax consolidation of groups at regional and state level and international transactions. She has participated in a large number of M&A operations, of a very varied nature, advising national and international buyers and sellers on the tax aspects of said transactions, including due diligence processes.

She also has experience in tax matters in the field of insurance and complementary social welfare and advises insurance companies, pension funds and EPSV.

She is fluent in Spanish, English, French and Basque.

Academic background

- Degree in Law, specializing in Economics, from the University of Deusto (Distinction).
- Anglo-American Law Program post-graduate course run by the Garrigues chair at Universidad de Navarra, in 2008.

Teaching activity

- Ilazki Otaegi is a lecturer in the Master's Degree in Tax Consulting at the University of Deusto.
- Since 2020, she is co-director of the *Bilbao Aranzadi Tax Forum.*
- In addition, she is a regular speaker at seminars and conferences organized by companies and specialized centers.

Memberships

Gipuzkoa Bar Association.

Distinctions

Ilazki has been recognized by the Best Lawyers directory.

Publications

- She contributes to the chapter on Spain of "Mergers & Acquisitions". International Bureau of Fiscal Documentation.
- Co-author of the book "Comments on the regulations on voluntary social welfare entities in the Basque Country. Legal-fiscal analysis". Thomson Reuters Aranzadi. Colección Garrigues. 2021.
- "Domiciliary entry and registration in the tax field: lights, shadows and practical issues". Wolters Klüwer. Fiscal Forum No. 291. November 2022.
- "Fight against tax fraud from an international perspective". Wolters Klüwer. Fiscal Forum No. 275. May 2021.
- "The role of the administrative body in tax compliance". Wolters Klüwer. Tax Forum No. 259. December 2019.
- "Current framework of tax incentives for patronage". Wolters Klüwer, Fiscal Forum No. 241. April 2018.
- Co-author of the chapter on the tax regime of foundations in the autonomous communities of foral regime. "New Treaty on Foundations". Editorial Aranzadi. 2016.

- Co-author of the chapter on Spain. "Cross-border outsourcing - issues, strategies and solutions". Cahiers de Droit Fiscal International. 2014.
- Co-author of "Spain: A holding company's paradise: New corporate income tax legislation in the Basque Country". International Tax Review. 2014.