GARRIGUES



Ángel García Ruiz

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Tax

Angel is the partner in charge of the firm's tax litigation group, which he joined in 2004, shortly after joining Garrigues in 2000.

Since then, he has taken on leadership of all types of tax litigation for the firm's main clients (both domestic and international). He has pleaded before all Spanish courts, achieving significant successes in some of the most important tax proceedings in recent years for companies such as Telefónica, Iberdrola and Banco Santander. Notably, he led the proceedings in which the Spanish Constitutional Court annulled Royal Decree-Law 2/2016 in 2020, which established a particularly harmful regime of instalment payments on account of corporate income tax, with enormous repercussions for all large companies operating in Spain.

He has also been involved in several proceedings before the Court of Justice of the European Union, is a leading expert on the tax implications of insolvency proceedings and has participated in several criminal tax proceedings.

Experience

Ángel García is a partner of the Tax Department of Garrigues, where he has pursued his entire professional career. He specializes in Tax Law, mainly in relation to tax litigation, tax implications of insolvency processes and economic-criminal law.

Within the Tax Litigation group, Ángel habitually acts before the different Spanish courts (Supreme Court, National Appellate Court, etc.) against the tax authorities, and has participated in proceedings before the European Court of Justice. He also actively participates in tax regularizations.

Ángel has taken part in the tax advisory and execution of important real estate transactions and in numerous restructuring and refinancing operations in real estate group entities.

He is a regular speaker at various forums (AEDAF, FIDE, IBA, FIC, etc.), teaches on the Master's Degree in Taxation at the Garrigues Study Centre and has contributed to numerous books and publications

Ángel is a member of the Madrid Bar Association.

Academic background

Degree in Law from Universidad Autónoma de Madrid.

Publications

Coauthor of the book: “El Reglamento de Gestión e Inspección de los Tributos comentado” (Tax Management and Inspection Regulations discussed), published by Editorial La Ley (2011).

He has published numerous expert and informative articles on current affairs (in the journals Estrategia Financiera, Cinco Días, el Observatorio Inmobiliario y de la Construcción, Diario Expansión or Gaceta de los Negocios) and has published collaborations in “Anuario Fiscal para Abogados” (Tax Directory for Lawyers), 2010 and 2011 (Editorial La Ley).