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Tax

Adrián Arroyo is a senior associate in the Tax Department at the Madrid office. He specializes in international taxation and has experience advising multinational companies and foreign investors in Spain on matters relating to tax treaties, anti-abuse rules, and cross-border structuring. He is also regularly involved in M&A transactions, conducting tax due diligence and advising on investment and divestment structuring.

He holds a double degree in Law and Business Administration from Universidad Autónoma de Madrid and an LL.M. in International and European Tax Law (Cum Laude) from Maastricht University. Between September 2024 and February 2025, he completed a secondment in the international tax practice of U.S. law firm Hanson Bridgett in San Francisco, California.

Experience

Adrián Arroyo joined the firm in 2018 and is a senior associate in the Tax Department, where he is part of the international tax practice.

He has extensive experience advising on international tax matters, including the application of double tax treaties, anti-hybrid and anti-abuse rules, and cross-border investment structures. He regularly advises on inbound investments into Spain, including tax due diligence and structuring of the investment.

In 2019, he worked in the Financing for Sustainable Development Office of the United Nations Department of Economic and Social Affairs (DESA) in New York, providing technical support on international tax policy and assisting in the preparation of sessions for the Committee of Experts on International Cooperation in Tax Matters.

Between September 2024 and February 2025, he completed a secondment in the international tax department of U.S. law firm Hanson Bridgett, in San Francisco (California), where he supported matters relating to the taxation of start-ups and their founders.

Academic background

- Maastricht University (The Netherlands) – Master of Laws (LL.M.) in International and European Tax Law, Cum Laude (2018).
- Universidad Autónoma de Madrid – Double Degree in Law and Business Administration (2017).

Memberships

Madrid Bar Association (Ilustre Colegio de Abogados de Madrid)

Publications

- Aspectos conflictivos del régimen de transparencia fiscal internacional español a la luz del derecho de la Unión Europea, en “Derecho Europeo y sistema tributario español, una evaluación en profundidad”, Fundación Impuestos y Competitividad (2023), junto con Álvaro de la Cueva.
- El concepto de abuso en la norma tributaria española: una revisión práctica en la era post-BEPS, en “Abuso y planificación fiscal internacional: una perspectiva jurídica, económica y ética”, Thomson Reuters (2022), junto con Álvaro de la Cueva.
- Tax Treaty Interpretation: A New Beginning?, en European Taxation (IBFD), vol. 61, núms. 2/3 (2021), junto con Álvaro de la Cueva.