

# GARRIGUES



## Fernando Brioso De la Rica

Senior associate

Madrid

**fernando.brioso@garrigues.com**

Abogado colegiado nº C131431

I. Colegio de la Abogacía de Madrid

Plaza de Colón, 2

28046 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

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## Tax

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Fernando Brioso joined the firm in 2018 and is currently a senior associate in the Tax Law Department. He has extensive experience advising both Spanish and non-resident multinational groups on their operations in Spain, as well as on State aid cases concerning taxation and the recovery of taxes that conflict with EU law.

He holds a double degree in Law and Business Administration from Universidad San Pablo CEU.

## Experience

Fernando Brioso joined the firm in 2018 and is a senior associate in the Tax Law Department, specializing in international taxation.

He has extensive experience advising Spanish and non-resident multinational groups on their operations in Spain. Additionally, he specializes in European Union tax law, having advised numerous taxpayers on State aid cases related to taxation and the recovery of taxes that infringe EU law.

Between 2023 and 2024, he completed a secondment in the international tax department of Arteo Law in Brussels.

## Academic background

- Double degree in Law and Business Administration from Universidad San Pablo CEU.
- Master's Degree in Law Practice with a specialization in Tax Law from Centro de Estudios Garrigues.

## Memberships

Member of the Madrid Bar Association.

## Publications

- "International Taxation Manual," Chapter 34: "Corporate Restructurings of Multinational Groups in the EU," co-authored with Rafael Calvo Salinero, directed by Fernando Serrano Antón, published by CEF (2022).
- "Spain Amends Interest Limitation Rules in Compliance with the EU Anti-Tax Avoidance Directive (2016/1164)," International Bureau of Fiscal Documentation. European Taxation, co-authored with Álvaro de la Cueva González-Cotera (2023).