GARRIGUES

Koldo Caminos García

Counsel

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Tax

Koldo Caminos is a counsel at Garrigues' tax department, where he has carried out his entire professional career since joining in 2005.

The areas of taxation in which he is specialized are varied: general taxation of companies -both under the Basque autonomous and the Spanish mainland tax regimes-, international transactions, transfer pricing, business reorganizations and taxation of tax groups.

He has extensive experience in M&A transactions, due diligence, internationalization of corporate groups, tax audit procedures and tax litigation.

Experience

Counsel at Garrigues since 2024, where he began his professional career in 2005.

During his extensive expertise, he has participated in relevant matters related to business taxation:

- Numerous tax litigation proceedings and tax audit procedures before different tax authorities within Spain.
- Tax consolidation of corporate groups.
- Tax advice related to the Economic Agreement between the Basque autonomous region and the Spanish tax authorities.
- Specialized in Basque regional taxation.
- Extensive expertise in advising on transfer pricing for related party transactions of multinational groups based in Spain and abroad.
- Numerous corporate reorganization procedures, acquisition of companies and tax due diligence processes.

He is fluent in Spanish and English.

He has participated as a speaker in numerous presentations and courses during his career at Garrigues.

Academic background

- Degree in Law (Universidad de Deusto, Bilbao).
- Degree in Business law (Universidad de Deusto, Bilbao).

Memberships

- Guipúzcoa Bar Association, since 2006.
- Member of the International Taxation and Transfer Pricing work teams at Garrigues.

Publications

He has acted as a speaker in specialized seminars and has published articles in specialized tax magazines.

In particular, recently he has published various articles in the "Fiscal Forum" magazine, mainly on international taxation and transfer pricing issues:

- "Operaciones vinculadas y ajustes de valoración. Supuestos de contribuyentes residentes en diferentes territorios", Ed. CISS - Fórum Fiscal Bizkaia nº 271 (enero 2021).
- "Límites a la transmisión de bases imponibles negativas en fusiones acogidas al régimen de neutralidad", Ed. CISS - Fórum Fiscal Bizkaia nº 272 (febrero 2021).