GARRIGUES



Álvaro de la Cueva González-Cotera

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Tax
Media and Entertainment
Private Equity
Startups & Open innovation

Álvaro de la Cueva is a partner in the tax practice area, with extensive experience in the provision of advice on international tax matters to Spanish and foreign multinationals, and with a particular focus on the technology and telecommunications industries.

Álvaro joined Garrigues in 2002, following three years at the International Bureau of Fiscal Documentation in Amsterdam (the Netherlands).

He has been a Doctor of Law since 2021 and an associate lecturer at Universidad Autónoma de Madrid since 2009, where he teaches a variety of subjects relating to tax law, as well as a frequent author of articles and monographs related to tax law.

Álvaro de la Cueva is a member of the Madrid Bar Association, of the Asociación Española de Derecho Financiero, the Spanish branch of the International Fiscal Association (IFA), and of the Spanish Association of Tax Advisers.

Experience

Álvaro de la Cueva has been a partner in the tax practice area since 2018. He has extensive experience in mergers and acquisitions on an international scale and provides recurring advice on the tax aspects of M&A transactions and foreign multinational restructuring transactions, including:

- Restructurings via multinational group merger and spin-off processes.
- Ongoing tax advice to multinational groups on the specific tax aspects of their international investments (mechanisms to avoid double taxation, executive and director compensation, application of tax incentives, etc.).
- Advice on investments through foreign-securities holding companies, particularly relating to the restructuring of assets of major foreign investors.

- Inbound and outbound investment projects relating to Japanese companies, to which he has provided recurring advice over the course of his more than 20 years' experience in the firm, representing the firm in the Spain-Japan Foundation (Fundación Consejo) and in the Association of Japanese Companies in Spain, "Shacho Kai".
- International debt issues, including convertible and hybrid securities.
- Tax litigation relating to any of the above tax matters.
- Given his specialization in tech companies, Álvaro forms part of the firm's working groups relating to the digital sector (Smart Cities, Garrigues Digital) and, particularly, to Start-ups and Open Innovation Companies.

Álvaro has an excellent command of English, as he regularly uses English in his day-to-day work and has published a number of articles in English in international journals.

Academic background

Holder of a Law Degree from Universidad Complutense de Madrid (CEU San Pablo), Álvaro earned a Doctorate in Financial and Tax Law from Universidad Autónoma de Madrid in March 2021, with the highest distinction of summa cum laude for his doctoral thesis on "La exención de los dividendos de fuente extranjera en el Impuesto sobre Sociedades" (The corporate income tax exemption for foreign-source dividends).

Teaching activity

Álvaro de la Cueva has authored numerous articles and monographs in both Spanish and foreign publications. Of note in recent years are:

- La exención de los dividendos de fuente extranjera en el Impuesto sobre Sociedades (The corporate income tax exemption for foreign-source dividends). Thomson-Reuters Aranzadi. 2022.
- Spain. Taxation of Crypto Assets. Wolters Kluwer. 2021 and 2023.
- Tax treaty interpretation: a new beginning?. International Bureau of Fiscal Documentation. European Taxation. Vol. 61 (2021), no. 2/3.
- Capítulo 42. Régimen de las entidades de tenencia de valores extranjeros (Chapter 42. Regime for foreign-securities holding entities) in "Manual del Impuesto sobre Sociedades", 4th ed. Instituto de Estudios Fiscales, Madrid. 2020.
- La Ley de secretos empresariales. Comentario sobre la Ley 1/2019, de 20 de febrero, de secretos empresariales (The Trade Secrets Law. Commentary on Trade Secrets Law 1/2019, of February 20, 2019) in "Tecnologías Disruptivas. Regulando el Futuro", Chapter 27. Thomson Reuters Aranzadi. 2019.
- El impacto del proyecto BEPS en la fiscalidad del capital riesgo (The impact of the BEPS project on private equity taxation). Revista Española de Capital Riesgo, ISSN 1887-2697, no. 2. 2017.

Memberships

- Álvaro de la Cueva is a member of the Madrid Bar Association.

- Member of the Asociación Española de Derecho Financiero, the Spanish branch of the International Fiscal Association (IFA).
- Member of the Spanish Association of Tax Advisers.

Distinctions

Álvaro de la Cueva was the Spanish National Reporter in the Cahiers de Droit Fiscal International of the International Fiscal Association in 2008. In addition, he has been included in the rankings of the Best Lawyers directory from 2019 onwards.

Publications

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