GARRIGUES



Patxi Arrasate Roldan

Partner

Bilbao

PATXI.ARRASATE@GARRIGUES.COM

Abogado colegiado nº 4132

I. Colegio de la Abogacía de Guipúzcoa

Rodriguez Arias, 15

48008 Bilbao (Spain)

Tel: +34 94 470 06 99

Fax: +34 94 444 79 98

Tax

Patxi Arrasate is a partner in the tax practice area at Garrigues' Bilbao office. His professional activity is centered on corporate taxation, international taxation, transfer pricing and business reorganizations. Patxi has advised multinationals and local businesses on a range of matters related to national and international taxation.

He holds a degree in Law, specializing in economics, from Universidad de Deusto, and is fluent in Spanish and English. He is also the author of several articles published in specialist journals.

Experience

Patxi Arrasate has been a partner at Garrigues since 2020, where he began his professional career in 2001. He is part of the Basque Country Tax Department and has 22 years' professional experience.

- He has participated in highly complex tax inspections and controversies in areas such as corporate income tax, transfer pricing, energy taxation, etc.
- He has extensive experience in transfer pricing policies definitions and documentation processes and in the design of operational structures for large companies and multinationals in a variety of sectors.
- He is a member of Garrigues' International Tax Service Line, in which he actively participates.
- He has also advised clients on numerous company sale and purchase (M&A) transactions.
- Given his location in the Bilbao office, he has expert knowledge of the provincial tax regime applicable in the Basque Country.

Academic background

Degree in Law, specializing in economics, from Universidad de Deusto (graduating in 2001).

Teaching activity

He has taught on postgraduate courses at Universidad de Deusto.

Memberships

He is a member of the Gipuzkoa Bar Association.

Publications

He is a regular speaker at specialist seminars and has published numerous articles and papers in both specialist journals and the mainstream press. Specifically, in recent years he has published various articles in the journal “Fórum Fiscal”, mainly on international taxation and transfer pricing matters.

- “Nuevas reglas de precios de transferencia en relación con intangibles” (New transfer pricing rules in relation to intangibles) (Fórum Fiscal - Wolters Kluwer - 11/30/2016)
- “Obligaciones de información en el marco de la DAC 6 y secreto profesional” (Reporting obligations within the framework of DAC 6 and professional secrecy) (Fórum Fiscal - Wolters Kluwer - 01/31/2020)
- “Análisis de la reciente sentencia del Tribunal Supremo de 18 de mayo de 2020 acerca de la eficacia interruptiva de la prescripción del modelo 390: aplicación en los territorios históricos del País Vasco” (Analysis of the recent Supreme Court ruling of May 18, 2020 on the tolling of the statute of limitations period for form 390: application in the historical territories of the Basque Country) (Fórum Fiscal - Wolters Kluwer - 09/30/2020)
- “Operaciones vinculadas y ajustes de valoración. Supuestos de contribuyentes residentes en diferentes territorios” (Related-party transactions and valuation adjustments. Cases involving taxpayers resident in different territories) (Fórum Fiscal - Wolters Kluwer - no. 271, January 2021).
- “Límites a la transmisión de bases imponibles negativas en fusiones acogidas al régimen de neutralidad” (Restrictions on the transfer of tax losses in mergers performed under the tax neutrality regime) (Fórum Fiscal - Wolters Kluwer - no. 272, February 2021)