# **GARRIGUES**



#### Tomás Peñuela Ortiz

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#### Tax

Tomás Peñuela specializes in international taxation.

He has provided recurring advice on taxation to the principal operations of M&A and tax planning to enterprises in different industries.

### **Experience**

He specializes in international tax law and has extensive expertise in tax litigation and transfer pricing.

- Associate since 2022.
- Joined the firm in 2021.
- Excellent command of Spanish and English.

## **Academic background**

Degree in Law, Universidad Externado (Colombia).

Postgraduate degree in International Tax Law from Universidad Externado (Colombia).

#### **Publications**

The Commercial Fiduciary Business and the Difficulty to Obtain the Benefits of the DTC, Book 43
 Colombian Tax Law, Customs and International Commerce Conferences of the Colombian Institute of Tax Law.

\*Originally published in Spanish. See Spanish version of CV for more details.