



## Rafael Martinelli

Principal associate

Lima

[rafael.martinelli@garrigues.com](mailto:rafael.martinelli@garrigues.com)

Av. Víctor Andrés Belaúnde, 332 (Oficina  
701)

San Isidro - Lima (Perú)

Tel: +51 1 399 2600

Fax: +51 1 399 2699

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### Tax

**Dispute Resolution: Litigation and Arbitration**

**Corporate and M&A**

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Lawyer with more than 15 years' providing tax advisory to clients in the private sector and public sector, and leading the defense of tax disputes with SUNAT, SAT, municipalities, Tax Court, Judiciary and other institutions; well known for delivering groundbreaking solutions based on his experience and deep knowledge of the legal framework from different countries, the operating of companies in different sectors and the evolution of businesses.

He has a wealth of experience from his constant participation in transactions involving one or multiple jurisdictions, such as financing deals, investments, business restructuring and reorganization processes, joint ventures, public-private partnerships, concessions, trusts and funds, the securities markets and financial derivatives.

In addition, he is former chairman and current member of the Tax Committee of the Association for the Development of National Infrastructure (AFIN), and current member of the Tax Committee of the National Confederation of Private Business Institutions (CONFIEP).

### Experience

Rafael Martinelli has been part of Garrigues since the firm opened for business in Peru. He has been a principal associate at Garrigues since 2019.

He specializes in domestic and international tax law, with a focus on financial matters, tax planning and taxation strategies, and has more than 15 years' experience garnered from his constant participation in transactions involving one or multiple jurisdictions, such as financing deals, investments, business restructuring and reorganization processes, joint ventures, public-private partnerships, concessions, trusts and funds, the securities markets and financial derivatives.

He also has extensive experience assisting clients in audits conducted by the tax authorities, in administrative tax proceedings and in tax lawsuits, preparing strategies to deal with each particular case.

Thanks to his work with a great many companies and businesses and in several areas of the law, Rafael Martinelli is known for his innovative solutions to legal problems and for his ability to negotiate tax clauses in contracts.

He has experience in preparing draft legislation in processes initiated by the Congress of the Republic of Peru and the Peruvian Government.

## Academic background

Lawyer, Pontificia Universidad Católica del Perú (Lima, Peru).

Postgraduate courses in International Tax Law, Universiteit Maastricht (Maastricht, The Netherlands).

## Teaching activity

He has lectured on the Tax Law I and II courses at the Faculty of Law of Universidad de Piura - UDEP.

He has lectured on the International Taxation Course at the Finance and Regulation Institute of Universidad ESAN.

He was a teaching assistant on the Tax Law I and Tax Law Seminar at the Faculty of Law of Pontificia Universidad Católica del Perú - PUCP.

## Memberships

Former chairman and current member of the Tax Committee of the Association for the Development of National Infrastructure (AFIN).

Current member of the Tax Committee of the National Confederation of Private Business Institutions (CONFIEP).

Current member of the Peruvian Tax Research and Development Institute (IPIDET).

Current member of the International Fiscal Association (IFA).

During his studies at the Faculty of Law of Pontificia Universidad Católica del Perú (PUCP), he was a member of the Managing Board of *ius et veritas*, a university association of law students dedicated to publishing legal articles and organizing events with a legal content.

## Distinctions

Rafael is currently ranked as Highly Regarded in the General Corporate Tax area by international publication ITR World Tax.

In the 2022 edition of The Legal 500, clients said "Rafael Martinelli is exceptional. I not only highlight his technical skills and knowledge of tax matters, but also his quality as a person. His way of serving the client is very personalized and he always seeks to provide practical solutions to his clients that allow him to operate properly in the market." They also noted his "Personalized customer service and mastery of tax law. Rafael Martinelli is an outstanding lawyer."