



## Jaime Sardina Tortosa

Senior associate

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## Tax

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Jaime Sardina is a senior associate in the Tax Department, having joined the firm in 2017.

He specializes in the area of tax litigation and has extensive experience in advising and defending taxpayers in both administrative and judicial proceedings. He also provides recurring advice on local taxation matters (real estate tax, tax on construction, installation projects and works, tax on increase in urban land value, tax on economic activities, and public, local authority charges) and cadastral valuations in sectors especially affected by them, such as the real estate sector, shopping centers, energy services or distribution.

He holds a Dual Degree in Law and Business Administration (E-3) from ICADE.

## Experience

Jaime Sardina joined the firm in 2017 and has been a senior associate in the Tax Department since 2024, forming part of the specialist tax litigation team. In this regard:

- Within the tax litigation practice, he frequently represents taxpayers before the different Spanish courts (Supreme Court, National Appellate Court, etc.) and Economic-Administrative Tribunals (TEAC/TEAR). He also advises clients on tax audits and inspections by the tax authorities.
- He provides recurring advice on local taxation matters (real estate tax, tax on construction, installation projects and works, tax on increase in urban land value, tax on economic activities, and public, local authority charges) and cadastral valuations in sectors especially affected by them, such as the real estate sector, shopping centers, energy services or distribution.

## Academic background

- Dual Degree in Law and Business Administration, Universidad Pontificia de Comillas (ICADE E-3).
- Master's Degree in Legal Practice, Universidad a Distancia de Madrid (UDIMA).

## Memberships

## Distinctions

- Winner of the 12th José María Cervelló Business Law Award, for the work “La ciberseguridad como deber deontológico del abogado: una mirada al futuro de la profesión” (Cybersecurity as a lawyer’s ethical duty: a look at the future of the profession), October 2018.
- Joint winner of the 7th Excellence Award awarded by the Fundación Mutualidad de la Abogacía Chair, for the work “La disrupción en el modelo de negocio de la abogacía: perspectivas y oportunidades para los jóvenes abogados” (Disruption in the business model of the legal profession: outlook and opportunities for young lawyers), January 2019.

## Publications

“Otras cuestiones relativas al gravamen sobre actos jurídicos documentados en el ámbito de las operaciones financieras” (Other issues relating to the stamp tax charged on financial transactions), in ITPAJD: Situación actual y propuestas de futuro, Fundación Impuestos y Competitividad, 2021.