



## Rafael Arizcun de Andrés

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## Tax

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Rafael Arizcun is a principal associate in the Tax practice area, advising both national companies and multinational groups. He has broad experience in local taxation matters, with expertise in analyzing the different local taxes (IBI, ICIO, IIVTNU, IAE, public fees, etc.) and in cadastre valuations. In litigation challenging these taxes and cadastre valuations, he frequently acts for the appellant before the various Spanish courts (the Supreme Court, the National Appellate Court, etc.), the tax authorities, the cadastre and municipal councils.

## Experience

Rafael Arizcun joined the firm in 2009 and has been a principal associate in the Tax practice since 2020.

He is specialized in the area of local taxation (IBI, ICIO, IIVTNU, IAE, public fees, etc.), in cadastre valuation and in tax disputes, frequently acting for the appellant in cases against the tax authorities brought before the various Spanish courts (the Supreme Court, the National Appellate Court, etc.) the tax authorities, the cadastre and municipal councils.

Rafael Arizcun is a member of the Madrid Bar Association.

## Academic background

- Degree in Law and in Economics and Business, Universidad Pontificia de Comillas (ICADE E-3).
- Executive Master's Degree in Tax Counseling, Centro de Estudios Garrigues.

## Publications

- “El nuevo método de cálculo de la plusvalía municipal sigue planteando interrogantes” (Questions continue to surround the new way of calculating the tax on increase in urban land value). *Expansión*. November 30, 2021.

- “2019 Práctica Fiscal para abogados -Los casos más relevantes en 2018 de los grandes despachos-. Los efectos de la cosa juzgada material en su vertiente positiva o prejudicial imposibilitan que, una vez reconocido el derecho a un beneficio fiscal mediante Sentencia judicial firme, pueda volverse a cuestionarse su utilización en las declaraciones de ejercicios posteriores” (2019 Tax Practice for Lawyers – The Big Firms’ Most Relevant Cases in 2018: The effects of substantive res judicata on the merits mean that once a right to a tax benefit has been recognized through a final court judgment, it cannot again be questioned in returns filed for subsequent years”. La Ley. 2019.
- “¿Un nuevo 'catastrazo'?” (A new cadastre reference value?). Expansión. April 6, 2018.
- “2017 Práctica Fiscal para abogados - Los casos más relevantes en 2016 de los grandes despachos-. Una sucursal en España tiene derecho a la deducción fiscal del fondo de comercio financiero derivado de la adquisición de participaciones en entidades no residentes” (2017 Tax Practice for Lawyers – The Big Firms’ Most Relevant Cases in 2016: A branch in Spain is entitled to the right to deduct financial goodwill derived from the acquisition of stakes in non-resident entities”. La Ley. 2017.
- “Incentivos fiscales vinculados a gastos de publicidad y propaganda para programas de apoyo a acontecimientos de excepcional interés público” (Tax incentives linked to advertising and promotional expenses relating to programs supporting events of exceptional public interest). Técnica Contable y Financiera Nº 2. Wolters Kluwer. 2017.
- “¿Se devenga la plusvalía municipal al transmitirse inmuebles que generan pérdidas?” (Does the tax on increase in urban land value accrue on loss-generating property transfers?). Estrategia Financiera Nº 331. Wolters Kluwer. 2015.
- “Evolución de la doctrina y jurisprudencia de los tribunales sobre el cómputo del periodo de liquidación de los intereses de demora” (Evolution of court cases and rulings on the calculation of the tax period for late-payment interest). Estrategia Financiera Nº 316. Wolters Kluwer. 2014.