



## Mario Ortega

Partner

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## Tax

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Mario Ortega is the partner in charge of the Transfer Pricing Area at Garrigues' Madrid office.

He specializes in transfer pricing and international taxation.

He is an expert in designing transfer pricing policies, reorganizations and value chain analysis, business restructuring, controlled transactions valuation, mutual agreement procedures, advance pricing agreements, tax inspections and global documentation projects.

Mario has been named in "Tier 1" in all editions of "World Transfer Pricing" since 2014, a directory which ranks Garrigues as a firm of choice in Spain in this specialist area.

He is also recognized as an expert in the area of transfer pricing by the international publication "Expert Guides - Transfer Pricing", as well as by the directory "Best Lawyers - Spain".

Mario is a regular speaker at seminars and conferences staged by the Firm and an array of specialist centers and lectured on various postgraduate programs and training courses.

Member of the Madrid Bar Association.

## Experience

Mario Ortega is the leader of the Transfer Pricing Area at Garrigues' Madrid office, where he has pursued his entire professional career, becoming a partner in 2015.

He specializes in Tax Law, mainly in the fields of transfer pricing and international taxation.

In particular, he is an expert in the design and implementation of transfer pricing policies, above all at an international level, reorganization and value chain analysis, business restructuring, the valuation of related party transactions, mutual agreement procedures, advance pricing agreements, tax inspections and the performance of global documentation projects relating to multinationals operating in various economic sectors.

Mario is fluent in English, and has basic knowledge of French and German languages.

## Academic background

Degree in Law (Majoring in Economics) from Universidad de Deusto

## Teaching activity

Mario is a regular speaker at seminars and conferences staged by the Firm and an array of specialist centers (Instituto de Estudios Fiscales, Universidad Complutense de Madrid, etc.)

He has also lectured at Centro de Estudios Garrigues on various postgraduate programs (Executive Master's degree in taxation, Executive Master's Degree in International Taxation) and training courses (Specialist Transfer Pricing Course, Specialist International Taxation Course).

## Memberships

Member of the Madrid Bar Association.

## Distinctions

Mario has been named in "Tier 1" in all editions of "World Transfer Pricing" since 2014, forming part of the team singled out by the directory, which ranked Garrigues as a firm of choice in Spain in this specialist area. Garrigues was named 2015 Transfer Pricing Firm of the Year in Spain by International Tax Review.

Mario is also recognized as an expert in the area of transfer pricing by the international publication "Expert Guides - Transfer Pricing", as well as by the directory "Best Lawyers - Spain", within the tax practice area.

## Publications

- "Fiscalidad de los precios de transferencia (operaciones vinculadas)" (*Tax aspects of transfer pricing (controlled transactions)*). Chapter 15: "La atribución de beneficios a los establecimientos permanentes" (*attribution of profits to permanent establishments*). Published by Centro de Estudios Financieros (CEF). January 2022.
- "Casos prácticos de operaciones vinculadas a la Empresa Familiar (precios de transferencia)" (*Case studies of controlled transactions within family businesses (transfer pricing)*). Chapter 3: "Análisis de comparabilidad. Selección del método de valoración. Utilización de bases de datos" (*Comparability analysis. Valuation method application. Use of databases*). Published by Centro de Estudios Financieros (CEF). February 2020.
- Transfer Pricing Features of Selected Countries 2019. Spain's section. International Bureau of Fiscal Documentation (IBFD). 2019

Mario has also published a number of academic and general interest articles on topics of current interest in various specialist journals, both national and international, including most notably International Tax Review, International Transfer Pricing Journal, Legal Today (Thomson Reuters Aranzadi) and BNA Bloomberg.