



## Luis Manuel Viñuales

Partner

Madrid

[luis.manuel.vinuales@garrigues.com](mailto:luis.manuel.vinuales@garrigues.com)

Abogado colegiado nº 49441

I. Colegio de la Abogacía de Madrid

Hermosilla, 3

28001 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

---

### Tax

Media and Entertainment

---

Luis M. currently heads Garrigues' International Tax Group.

Real estate: Advice to foreign investors (primarily real estate investment funds and REITs) on a regular basis regarding their investments in Spain. In particular, he has in-depth knowledge of the regime applicable to SOCIMIs (Listed Corporations for Investment in the Real Estate Market), having advised numerous entities of this kind.

Digital economy: Advice to major multinational groups operating in the so-called "digital economy", helping them to determine the best investment structure to be adopted and way of operating in Spain, and handling tax audit proceedings carried out by the Tax Agency (AEAT). Similarly, alongside Garrigues' Transfer Pricing experts, he has played an active role in the negotiation of APAs for groups operating in this sector.

International: Advice to groups - both Spanish and foreign - regarding their international expansion. In collaboration with Garrigues' offices in Latin America, he has provided advice on major investments in the American continent, in which the regime applicable to Spanish Foreign Securities Holding Companies (ETVE) played a relevant role.

### Experience

Luis M. has over 30 years' experience in the provision of tax advisory services.

He joined Arthur Andersen in Madrid in late 1992, after one year in the Spanish Navy as an officer.

He has spent the greater part of his professional career in Spain, although with some foreign postings:

- Arthur Andersen Budapest from 1996 to 1999 (Hungary).
- Garrigues New York in 2004 and 2005 (US).

Practising taxes in three very different jurisdictions has given Luis M. ample first-hand experience of the international business environment.

## Academic background

Degree in Law , Universidad Pontificia de Comillas (ICADE E-3) - 1990.

Degree in Economics and Business Administration, Universidad Pontificia de Comillas (ICADE E-3) - 1991.

## Teaching activity

As a lecturer, he teaches on several courses run by Centro de Estudios Garrigues and Centro de Estudios Financieros. He is also a regular speaker on the International Taxation Specialization course organized by Instituto de Estudios Fiscales and participates in international taxation seminars (Tax Executive Institute – T.E.I., American Bar Association – A.B.A., etc.).

## Memberships

Luis M. is a member of the Madrid Bar Association.

He is a member of the Tax Affairs Committee of the American Chamber of Commerce.

He is an active member of Fundación Impuestos y Competitividad.

## Distinctions

EG Leading Tax Expert.

Best Lawyers.

## Publications

Most recent publications (\*):

- “Plan de Acción BEPS: una reflexión obligada”, published by Fundación Impuestos y Competitividad, June 2017
- “Manual de Fiscalidad Internacional”, published by Instituto de Estudios Fiscales, June 2016.

(\*) *as co-author.*