



## Carlos Gómez Barrero

Partner

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## Tax

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Carlos Gómez Barrero, a law graduate of Universidad Pontificia Comillas (ICADE), joined Arthur Andersen in 1991 and is the partner in charge of the VAT, Customs and Indirect Tax Department at Garrigues, the tax area in which he has pursued his practice exclusively since 1996. A member of numerous national and international VAT discussion groups, he was a member of the European Commission's VAT Expert Group from its creation in 2012 through to 2022 and has been recognized by Chambers & Partners since 2015 as "Band 1" in indirect taxation. He is also a lecturer on the Master's Degree in Taxation at Centro de Estudios Garrigues, associated with Universidad Europea de Madrid, and on the High Specialization Course in VAT at the Escuela de Práctica Jurídica of the Universidad Complutense de Madrid.

## Experience

Carlos Gómez Barrero is the partner in charge of the VAT, Customs and Indirect Tax Department at Garrigues, where he has pursued his professional career since joining Arthur Andersen in 1991.

From the VAT Department he provides specialist advice to companies in all sectors of activity, as well as intervening in tax proceedings, including before the Court of Justice of the European Union.

He was a member of the VAT Expert Group set up by the European Commission to advise it on the preparation of legislative acts and other EU policy initiatives and to provide information on their implementation in the field of VAT from its creation in 2012 through to 2022.

Carlos is also a member of the European VAT Club, a discussion organization formed by Value Added Tax specialists from European law firms and of the Indirect Tax Steering Committee of Taxand, as well as of the VAT Expert Group of the Spanish Association of Tax Advisors of which he has been a representative in the Indirect Tax Committee of the European Tax Confederation.

He has also collaborated with CEOE through the indirect taxation committee of its Tax Committee.

## Academic background

Law Degree, Universidad Pontificia Comillas de Madrid (ICADE, specialization E-1 - Corporate Legal Advisor), 1991.

Master's Degree in European Union Studies, Instituto Europeo, 2009.

University Diploma in EU Customs Law, University of Valencia, 2015.

## Teaching activity

Carlos is a lecturer on Value Added Tax in the Master in Taxation and Executive Master in Tax Consultancy programmes at Centro de Estudios Garrigues, associated with the Universidad Europea de Madrid, and in the High Specialisation Course on VAT at the Escuela de Práctica Jurídica of the Universidad Complutense de Madrid.

In addition, he participates in the conferences on VAT Jurisprudence of the ECJ at the University of Vienna and has been a lecturer at the International VAT Expert Academy.

He is a regular speaker at seminars and conferences on the subject organised both by the firm and by specialised centres.

## Memberships

He is a member of the Madrid Bar Association.

## Distinctions

Recognised as "Band 1" in Indirect Tax by Chambers & Partners since 2015.

## Publications

Carlos Gómez is co-author, among others, of the Manual de Acceso a la Abogacía - Especialidad Civil y Mercantil of the Centro de Estudios Garrigues (Tirant lo Blanch) and of the book "El fraude fiscal en España" published by AEDAF (Thomson Reuters).

He is a member of the editorial board of the journal "Fiscalidad internacional y negocios transnacionales" (Thomson Reuters Aranzadi).

He is the author of numerous articles in national and international journals (such as Técnica Contable y Financiera, published by Wolters Kluwer España, Carta Tributaria, Revista de Opinión, Revista General de Insolvencias & Reestructuraciones or International Tax Review).

He is also responsible for Spain in the area of indirect taxation in the journal "Highlights & Insights on European Taxation" (Kluwer).