



Eduardo Gardeta

Partner

Madrid

eduardo.gardeta@garrigues.com

Abogado colegiado nº 28490

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

Eduardo Gardeta is a partner in the Tax Department of Garrigues, where he has pursued his professional career since joining Arthur Andersen Tax & Legal in 1987. He specializes in indirect taxation and tax litigation, which has resulted in him representing numerous clients before all jurisdictional levels of the national courts, including the Supreme Court and the Constitutional Court, as well as before the Court of Justice of the European Union.

Eduardo Gardeta has been consistently named by international publications such as Chambers & Partners, International Tax Review and Who's Who Legal as one of Spain's leading tax lawyers .

He is a member of various international expert groups, together with partners from highly regarded foreign firms, on indirect taxation and international trade.

Experience

Eduardo Gardeta is a partner in the Tax Law Department of Garrigues, where he has pursued his professional career since joining Arthur Andersen Tax & Legal in 1987. He specializes in indirect taxation and tax litigation, which has resulted in him representing numerous clients before all jurisdictional levels of the national courts, including the Supreme Court and the Constitutional Court, as well as before the Court of Justice of the European Union.

The work he performed on one of those cases deserved a special mention in the Dispute Resolution section of the Financial Times' Innovative Lawyers Awards 2012, with Garrigues winning the award for Most Innovative Firm in continental Europe.

Eduardo Gardeta has been consistently named by international publications such as Chambers & Partners (Band 1), International Tax and Who's Who Legal as one of Spain's leading tax lawyers.

Eduardo Gardeta has lectured on the Master's course and Executive program on Taxation offered by Centro de Estudios Garrigues for several years and has spoken at numerous courses, events and conferences held by various organizations.

Member of Madrid Bar Association.

Academic background

Degree in Law, Universidad Complutense de Madrid (1986).

Course on Telecommunications Legislation, Instituto de Empresa (1986).

Master's Degree in Tax Counseling, Escuela de Economía (1988).

Participation in the Lawyer Training Program, Harvard University, 1989.

Publications

Eduardo Gardeta regularly contributes to the "Our Taxation" blog published by Expansión.

He has also authored and coauthored numerous publications such as:

- "Spain VAT & Telecommunication. Legislation adapted at last". International Tax Review (1999).
- "Main New VAT Developments" (*) Expansión (1999).
- "VAT & Electricity" (*) International Tax Review (2001).
- "Holding Entities and VAT" (*) (2001).
- "The impact of receiving subsidies" (*) Expansión (2003).
- Coauthor of the book "Telecommunications: Study on Public Domain and Private Property" (*) Garrigues Collection (2003).
- "Commentary on and Developments in the New Billing Rules" (*) Estrategia Financiera no. 203 (2004).
- Coauthor of the handbook "Value Added Tax" (*) published by Instituto de Estudios Fiscales (Tax Authority Handbooks) in 2006.
- "The New VAT Grouping Regime" (*) Cinco Días (2007).
- Coauthor "Fraud upon the law proceeding in a leveraged structure: statute of limitations. Supreme Court judgment of July 4, 2014, handed down in cassation appeal number 581/2013. Yearbook Collection. 2015 Tax Practice for Lawyers. The large firms' most relevant cases in 2014.

(*) originally published in Spanish.

The following conferences and seminars are worthy of note:

- Seminar, "Case Studies in Intra-Community Trade", organized by Garrigues (2002).
- Seminar, "Globalization and The Free Movement Of Capital", organized by the Office of the Secretary of State for Finance (2002).
- Seminar, "Tax Aspects of the Law Regulating the Concession of Public Works" organized by Especial Directivos and Contratación Administrativa Práctica. Madrid 2003.
- Seminar, "E-billing: an Administrative and Management Revolution. Tax Aspects", AECOC (2003).

- Seminar, “Intra-Community VAT: Service Provisions – Closing Rule”, IFAES (2003).
- Speaker, “VAT and Factoring Services” (2003). Spanish Factoring Association.
- Presentation, “Effects of the ECJ Judgment on Transactions Performed by Factoring Firms” (2003). Spanish Factoring Association.
- Seminar, “New Developments in the Pharmaceutical Sector for 2004”.
- Course, “VAT and International Planning”, Centro de Estudios Garrigues (2004).
- Seminar, “New Billing Rules – Practical Aspects”, organized by Garrigues at the Palace Hotel (2004).
- Involvement, Advanced Course on international Taxation (2004).
- Moderator in the Tax Forum on “New Tax Developments affecting the VAT Applicable to Intra-Community Transactions and Services”, Cibernos TV (2004).
- Speaker, “New Developments 2004 in VAT on Factoring Services” and “Billing Rules: Special Features for the Financial Services Industry” (2004).
- VAT course for clients, with speakers from the tax authorities, closing speech by Mr. José Manuel de Bunes, Directorate-General of Taxes, organized by Centro de Estudios Garrigues (2004).
- Seminar on Intra-Community VAT “Place-of-Supply Rules for Service Provisions”, IFAES (2004).
- Seminar, “New Billing Legislation: Changes and Opportunities” (2004).
- Speaker, “Tax Aspects in Confirming Operations and Secondary Liability”.
- Participation, summer courses on “International Taxation and the European Union” (2005) and “VAT and Related Entities” (2006), Fundación General, Universidad Complutense.
- Participation, “1st Financial Meeting for Banks and Savings Banks” organized by Garrigues (2006).
- Speaker, “VAT and the Financial Services Industry”, CUNEF (2006).