GARRIGUES



Javier Efraín de la Vega Gómez

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Tax Mergers & Acquisitions

Javier de la Vega is a partner in the Lima Office. He has more than 25 years of experience offering tax advice to local and international clients investing in Peru.

Areas of expertise include the mining industry, public concession contracts, construction and overall tax planning initiatives. He also has extensive expertise in tax due diligence engagements and has taken part on some of the most high profile transactions of recent years.

Prior to joining the Garrigues team Javier was a tax partner for the Lima office of PricewaterhouseCoopers (PwC). He also performed as corporate tax manager for Anglo American in Peru (mining company with Head Offices in the UK), were he was responsible for tax consulting, tax planning, tax compliance and transfer pricing activities.

For several years, Javier has been a frequent lecturer at seminars, forums, round tables, congresses, and international events dealing with investments into Peru in general, and the specifics of the Peruvian tax regime.

Experience

Javier began his professional career in 1997 as an assistant in the tax area of Coopers & Lybrand in Lima, Peru. In said firm, he reached the category of Partner in 2013, after having acquired considerable experience in the areas of tax planning (local and international), mergers and acquisitions, tax audits, tax due diligence work, support in tax examinations, contentious administrative and judicial processes in tax matters, transfer pricing, among others.

As a consequence of his strong exposure in tax advice to large-scale mining, between 2010 and 2013, he became part of the management team of the Anglo American mining company in Peru, where he performed a corporate role with direct reporting to the headquarters in London, UK. He was part of the negotiating team for the mining tax reform of 2011, where he helped with the design of the current mining royalty, the special mining tax, the special mining levy and income tax. Javier joined the tax practice of Garrigues Perú in 2018, where he is responsible for all tax-related services that the firm provides in Peru.

Given his long experience and the studies carried out in Peru and abroad, his areas of competence include tax advice in banking and financial operations, mining operations, public-private concessions, construction contracts, agriculture, mass consumption industry, among others.

Academic background

Bachelor in Law by the Pontificia Universidad Católica del Perú (1996).

Law Degree by the Pontificia Universidad Católica del Perú (1999).

Master's Degree (LL.M.) by the London School of Economics – LSE (2001).

Memberships

Javier is a member of the Lima Bar Association (CAL), the Peruvian Institute of Tax Law (IPDT) and the International Fiscal Association (IFA).