



Jesús Cudero Blas

Of counsel

Madrid

jesus.cudero@garrigues.com

Abogado colegiado nº C25481

I. Colegio de la Abogacía de Madrid

Plaza de Colón, 2

28046 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

Tax

Jesús Cudero is Of Counsel in the Tax Department at Garrigues, where he has pursued his professional career since April 2024.

He specializes in tax proceedings and disputes in the administrative, economic-administrative and judicial areas, and in aspects related to judicial review proceedings, both general and, specifically, tax-related.

Holding a degree in Law from Universidad Complutense de Madrid, he is a professional judge and a senior judge of the Supreme Court on leave of absence. He is a regular contributor to specialist reviews and publications and a part-time lecturer in the Faculty of Law at Universidad Complutense de Madrid.

Experience

Jesús Cudero is a member of the Judicial Service currently on leave of absence.

He joined the Judicial Service in 1987 (33rd graduating class) and became a judge specializing in judicial review proceedings (appointment by Royal Decree of July 2, 1991, after passing the selective exams initiated by the Decision of July 11, 1990).

In the Judicial Service, he held the following positions (in all cases, in active service):

- Court of First Instance and Examination of Osuna, Seville (1987-1989).
- Madrid Criminal Court no. 30 (1989-1991).
- Senior Judge of the Judicial Review Chamber of the High Court of the Madrid Autonomous Community (1991-1998).
- Presiding Judge of Panel Six of the Judicial Review Chamber of the High Court of the Madrid Autonomous Community (1998-2009).
- Judge of the Judicial Review Chamber of the National Appellate Court (2009-2014).
- Senior Judge of the Supreme Court (September 2014-April 2021).

While performing judicial duties in the judicial review jurisdiction, Jesús had the opportunity to become familiar with practically all matters pertaining to this jurisdiction: fundamental rights, special property, public domain, tax law, public function (both of the State and of the autonomous community and its municipalities), expropriation, the different forms of administrative action, immigration, asylum and refuge, administrative penalty law (also of the State, autonomous community and municipalities), subsidies, public procurement, financial liability of the State, nationality and corporate management.

Specifically, in the Supreme Court, he provided his services in Chamber Three and, within it, on the following Panels:

- Panel Four (first year: jurisdiction in the public domain, financial liability of the State, civil service, education, culture, local government).
- Panel One (second year: admission. This was the first year of the cassation appeal introduced by Organic Law 7/1985 and, in that period, the new cassation system was implemented, based on the wider cassational interest for the formation of case law).
- Panel Two (from July 2017 to April 2021). This is the Panel of the Supreme Court in charge of tax matters.

After taking a leave of absence from the Judicial Service and practicing law in a law firm, Jesús joined Garrigues in April 2024.

He is a member of the Madrid Bar Association and of the Spanish Association of Tax Advisors, of which he is a member of its International Advisory Board.

Academic background

Jesús Cudero has a degree in Law from Universidad Complutense de Madrid.

He has been a member of the Judicial Service since 1987.

He is a judge who has specialized in judicial review matters since 1991, after having passed the specialization tests held for that purpose.

Teaching activity

Jesús is a part-time lecturer in the Faculty of Law at Universidad Complutense de Madrid, in the Corporate/Commercial Law and Tax Law Department.

He is a lecturer for post-graduate courses and for the Master's in tax litigation in the university's Escuela de Práctica Jurídica.

He has been the director of the courses *"Redacción de sentencias y lenguaje jurídico"* [Drafting judgments and legal language], organized by the General Council of the Spanish Judiciary, Madrid, September 2016; *"XX aniversario de la Ley Reguladora de la Jurisdicción Contencioso-Administrativa"* [20th Anniversary of the Judicial Review Jurisdiction Law], organized by Universidad de Barcelona and by the General Council of the Spanish Judiciary, Barcelona, October 2018; and *"Función Pública en tiempos de pandemia"* [Civil Service in times of a pandemic], organized by the General Council of the Spanish Judiciary, Madrid, October 2020.

He has also directed the "Seminars on matters with a tax impact" organized by Fundación Impuestos y Competitividad, February, March, April and May 2020, and the "Seminars on matters with a tax impact",

organized by Fundación Impuestos y Competitividad, March, April, May and June 2021.

Jesús has participated as a speaker in numerous seminars, courses, and conferences organized, among other institutions, by Centro de Estudios Jurídicos, General Council of Notaries, the Valencia Regional Council and the Administrative and Procedural Law Department of the Faculty of Law of Universidad de Valencia, the Training Conferences Editorial Unit of Diario Expansión, Universidad de las Palmas de Gran Canaria, the Spanish Association of Tax Advisors, the International Faculty For Executives, Universidad San Pablo and Díaz de Aguilar Abogados, the General Council of the Spanish Judiciary, Fundación para la Promoción de los Estudios Financieros (FUNDEF), Universidad Autónoma de Madrid and Universidad Complutense de Madrid, Universidad de Sevilla, the Madrid Bar Association and Instituto de Estudios de Cajasol.

Publications

- *“Los recursos contra las sentencias que se refieren a cuestiones de personal al servicio de la Administración pública tras la Ley 10/1992, de 30 de abril”* [Appeals against judgments regarding matters relating to personnel in the service of the public authorities as a result of Law 10/1992, of April 30, 1992]. Collection “Cuadernos de Derecho Judicial”, No. 15/1992, pages 653 to 663.
- *“Ejecución y extinción de los contratos administrativos”* [Execution and termination of contracts with public entities]. El Consultor de los Ayuntamientos y Juzgados, no. 8, 1996.
- *“Aspectos de la Ley de la Jurisdicción Contencioso-Administrativa que afectan a los Entes Locales”* [Aspects of the Judicial Review Jurisdiction Law that affect local governments]. *“Derecho Local Especial”* [Special Local Law], collective work, Volume II, Publicaciones Abella (“El Consultor de los Ayuntamientos y de los Juzgados”), Madrid 1997, pages 549 to 575.
- *“Problemática jurisprudencial en materia de bienes y patrimonio de las Entidades locales”*. [Case law issues relating to assets and capital of local governments]. El Consultor de los Ayuntamientos y Juzgados, no. 11, 1998.
- *“Algunos aspectos relevantes de la Ley 4/1999, de 13 de enero, de modificación de la Ley 30/1992, de régimen jurídico de las Administraciones Públicas y del Procedimiento Administrativo Común”* [Some relevant aspects of Law 4/1999, of January 13, 1999, amending Law 30/1992, on Public Authorities and Common Administrative Procedure]. El Consultor de los Ayuntamientos y Juzgados, no. 6, 1999.
- *“Comentarios al Estatuto de Autonomía de la Comunidad de Madrid”* [Commentary on the Charter of Autonomy of the Madrid Autonomous Community], Title V, *“De la Administración de Justicia”* [Regarding the Administration of Justice]. Collective work, Asamblea de Madrid, 2008, pages 665 to 695.
- *“El control jurisdiccional de la preparación y adjudicación de los contratos del sector público. Análisis de la jurisprudencia española y comunitaria. La Ley 30/2007, de 30 de octubre”* [Judicial review of the preparation and award of public sector contracts. Analysis of Spanish and Community case law. Law 30/2007, of October 30, 2007]. Revista General de Derecho Administrativo, no. 18, October 27, 2008.
- *“La reserva de inversiones en Canarias”* [The Canary Islands Investment Reserve]. *“Las Dotaciones a la RIC y los beneficios extraordinarios: el antes y el después de la modificación normativa de 2007”* [Provisions to the Canary Islands Investment Reserve and extraordinary income: before and after the legislative amendment of 2007]. Tirant, Monografías, 2010, pages 71 to 89.
- *“La impugnación administrativa de la fase preparatoria de los contratos del sector público. Análisis de la Ley 30/2007, de 30 de octubre, tras la modificación operada por la Ley 34/2010, de 5 de agosto”* [Administrative challenge against the preparatory phase of public sector contracts. Analysis of Law

30/2007, of October 30, 2007, after the amendment introduced by Law 34/2010, of August 5, 2010].
Revista de Jurisprudencia, El Derecho Editores, year VII, July 2, 2011.

- *“Algunas reflexiones sobre el recurso especial en materia de contratación tras la aprobación del RD Leg. 3/2011, de 14 de noviembre, Texto Refundido de la Ley de Contratos del Sector Público”* [Some reflections on the special appeal in relation to procurement as a result of the approval of Legislative Royal Decree 3/2011, of November 14, 2011, Revised Public Sector Contracts Law]. Revista de Jurisprudencia, El Derecho Editores, year VIII, May 2, 2012.
- *“La impugnación de la calificación negativa del Registrador. El recurso administrativo ante la Dirección General de los Registros y del Notariado y el juicio verbal iniciado directamente contra la calificación o frente a la resolución de dicho Centro Directivo: dos cuestiones procesales”* [Challenging the negative classification of the Registrar. Administrative appeals before the Directorate-General of Registries and the Notarial Profession, and the expedited oral proceeding initiated directly against the classification or against the decision of that Directorate-General: two procedural matters]. In *“Estudios de Derecho Privado en homenaje a Juan José Rivas Martínez”*. Collective work. Volume II. Pages 825 to 835. Editorial DYKINSON, 2013.
- *“Foro abierto en materia contencioso-administrativa”* [Open forum on judicial review matters] of the Revista de Jurisprudencia, El Derecho Editores, bimonthly, from April 2010 to March 2021.
- *“La Carta de derechos fundamentales de la Unión Europea: su aplicación en los Estados miembros a tenor de su artículo 51 y preceptos concordantes”* [The Charter of Fundamental Rights of the European Union: its application in the member States pursuant to its article 51 and related provisions], in European Inklings (EU), no. 10, 2017, IVAP, Instituto Vasco de Administración Pública.
- *“El carácter revisor de la jurisdicción contencioso-administrativa y el control de los actos dictados en ejercicio de potestades discrecionales”* [The review nature of the judicial review jurisdiction and the review of decisions handed down in the exercise of discretionary powers], in the collective work *“Las relaciones entre los poderes del Estado: separación, colaboración y conflicto”* [Relationships between the powers of the State: separation, collaboration and conflict], 19th Workshops of the Legal Department of the Andalucía Autonomous Community Government, November 2017.
- *“El principio de interpretación conforme del Derecho de la Unión Europea: sus límites”* [The principle of conforming interpretation of the European Union Law: its limitations], in European Inklings (EU), no. 17, 2019, IVAP, Instituto Vasco de Administración Pública.
- *“El principio de buena administración en la jurisprudencia reciente de la Sala Tercera del Tribunal Supremo en materia tributaria”* [The principle of good administration in the recent case law of Chamber Three of the Supreme Court in relation to tax matters], in Anuario del Buen Gobierno y de la Calidad de la Regulación, 2019.
- *“El principio de buena administración en la jurisprudencia reciente de la Sala Tercera del Tribunal Supremo en materia tributaria”* [The principle of good administration in the recent case law of Chamber Three of the Supreme Court in relation to tax matters], in Anuario del Buen Gobierno y de la Calidad de la Regulación, 2020.
- *“El principio de buena administración en la jurisprudencia reciente de la Sala Tercera del Tribunal Supremo”* [The principle of good administration in the recent case law of Chamber Three of the Supreme Court], in Anuario del Buen Gobierno y de la Calidad de la Regulación, 2021.
- *“El principio de buena administración en la jurisprudencia reciente de la Sala Tercera del Tribunal Supremo”* [The principle of good administration in the recent case law of Chamber Three of the Supreme Court]

Court], in *Anuario del Buen Gobierno y de la Calidad de la Regulación*, 2022.

- *"Jurisprudencia casacional en materia tributaria"* [Case law on appeals for cassation relating to tax matters], Tomson Reuters Aranzadi y Pérez-Llorca, issue relating to 2021.
- *"Jurisprudencia casacional en materia tributaria"* [Case law on appeals for cassation relating to tax matters], Tomson Reuters Aranzadi y Pérez-Llorca, issue relating to 2022.