

# GARRIGUES



## Arantxa de Luis Romero

Counsel  
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### Tax

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Arantxa de Luis, holder of a degree in Economics and Business Studies from the Universidad de Sevilla, joined Arthur Andersen in 1996 and is counsel in Garrigues' VAT, Customs and Indirect Taxes Department, the tax area on which she has focused exclusively since 2002. In addition, she is a lecturer in the Executive Master's Degree in Taxation and the Fashion and Luxury Industry, as well as in other specialization courses at Centro de Estudios Garrigues and associated with Universidad Europea de Madrid, and in the Advanced Course in VAT and Customs Law organized by the Escuela de Práctica Jurídica at Universidad Complutense de Madrid.

### Experience

Arantxa de Luis is counsel in the VAT, Customs and Indirect Taxes Department at Garrigues, where she has pursued her professional career since joining Arthur Andersen in 1996.

From the VAT Department, where she has practiced exclusively since 2002, she provides specialist advice to companies in all manner of industries, in addition to acting in tax proceedings in both the economic-administrative and judicial review jurisdictions.

She has also engaged in this activity in the customs area since 2007 (serving as a qualified customs representative since 2017). In this field she has a wealth of experience in such matters as compliance with rules of origin; tariff nomenclature; customs procedures and design and implementation of different customs arrangements.

She is a regular contributor to various national and international publications and to the Expansión tax blog.

In addition, she has collaborated with the CEOE in the area of indirect tax and customs in various working groups created for Electronic Billing, the Tax Treatment of Alcohol and Tobacco, and the Reform of the Common Customs Code and Implementing Provisions.

Regular speaker at seminars and round tables on foreign trade.

### Academic background

- Degree in Economics and Business Studies, Universidad de Sevilla 1991-1996.
- Associate's Degree in EU Customs Law, Valencia 2015.
- Title of customs representative 2017.

## Teaching activity

- Executive Master's Degree in Taxation and the Fashion and Luxury Industry, as well as in other specialization courses at Centro de Estudios Garrigues and associated with Universidad Europea de Madrid.
- Advanced Course in VAT and Customs Law organized by the Escuela de Práctica Jurídica at Universidad Complutense de Madrid.
- Integral Training in Customs Management. Centers: Barcelona, Madrid, Mainland and Canary Islands. Grupo TARIC.
- Centro de Estudios Fiscales (CEF) and Universidad a Distancia de Madrid (UDIMA).
- Regular contributor to presentations on foreign trade at the Institute for Foreign Trade (ICEX).
- Regular contributor to presentations on foreign trade at the Association for the Advancement of Management (APD).
- Occasional Speaker in San Telmo International Institute. Business School; Instituto de Fomento Empresarial (IFE) and International Faculty for Executives.

## Memberships

Member of the Sevilla Association of Economists.

## Publications

- Impacto del Covid y del Brexit en la imposición indirecta del sector farmacéutico (The Impact of Covid and Brexit on Indirect Taxation in the Pharmaceutical Industry) (with Arantxa de Luis and Maria Teresa Deltell) (\*) - Cuadernos derecho farmacéutico nº 77 (April-June 2021) - CEFI.
- El Brexit ya está aquí: así afectará a las empresas (Brexit is here: how companies will be affected) (\*) Lexology (January 2020).
- "If you are an importer, your VAT financial cost could be reduced". International Tax Review (2015).
- "New cases of reversal of VAT liability". International Tax Review (2013).
- "Advantages, areas of uncertainty and difficulties deriving from the New special regime based on the cash approach" (\*) (2013).
- Collaboration in the book *Comentarios a la Ley y Reglamento del IVA* (Thomson Reuters, 2012).
- "VAT and insolvency proceedings" (\*) (2011). *Estrategia financiera* (299).
- Collaboration in the book *El Reglamento de Gestión e Inspección de los Tributos comentado*. Coordinated by Abelardo Delgado Pacheco. Ed. La Ley

- "Assignment of contracts in respect of homes under construction" (\*). *Boletín del Colegio de Abogados de Madrid*.

(\*) originally published in Spanish. See Spanish CV for more information.