Pérez-Llorca

Álvaro Andrés Díaz Palacios

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Practices and Sectors

- Tax

Profile

Since beginning his professional career in 1997, Álvaro Andrés has worked as an expert in tax litigation, consulting, and transfer pricing. His experience includes advising national and international companies in telecommunications, construction, infrastructure, and the hydrocarbons sector, among others.

Studies:

- Postgraduate Course in Criminal Tax Law, Universidad de Buenos Aires.
- Postgraduate Course in Administrative Law and Public Services, Universidad de Salamanca.
- Postgraduate Degree in Tax Law, Universidad del Rosario.
- Law Degree (Jurisprudencia), Universidad del Rosario.

He speaks Spanish and English.

Experience

Since 1997, Álvaro Andrés Díaz has built a strong career in tax law, beginning as a Reporting Attorney at the Colombian Institute of Tax Law, and later working as a Senior Legal Consultant at an international audit firm and several leading local law offices. He joined Pérez-Llorca in 2004, serving as Associate and Senior Associate before becoming a Partner in 2011. His practice focuses on complex tax litigation involving national and local taxes, representing clients such as Bavaria, Deutsche, Termobarranquilla, Booking, Permoda, Contegral, Enel, and HMV Ingenieros before tax authorities.

He has also advised companies such as Porvenir and Ritrama on the development and defense of transfer pricing strategies, offering a combination of deep technical knowledge and a strategic perspective aimed at minimizing tax risks. His experience positions him as a trusted advisor in both corporate tax matters and administrative or judicial tax disputes.

Academic and Publishing Collaborations

- Álvaro has been a professor of tax law at several universities in the country.
- Author of the book: *"Sentencias de unificación jurisprudencial y mecanismo de extensión /Aplicación en materia tributaria".*
- Co-author of the book "*Delitos Tributarios*" published by Legis Editores.
- Author of the book: *"Sentencias de unificación jurisprudencial y mecanismo de extensión / Aplicación en materia tributaria".*
- Co-author of the book "*Delitos Tributarios*", published by Legis Editores.
- Has taught tax law at several universities in Colombia.

Professional organisations

- Director of the Observatory of Tax and Customs Jurisprudence 2026–2027.
- Colombian Institute of Tax Law.
- International Fiscal Association (IFA).
- CEDEP (Center for Procedural Law Studies).
- Editorial Board Member, *Impuestos.*
- International Bar Association (IBA).
- Society of Trust and Estate Practitioners (STEP).

Recognition

- Chambers Latin America 2027, Tax.
- Leading Partner, The Legal 500 2025, Tax.
- Leading, Leaders League 2025, Tax Law.
- LACCA Approved 2025 – Tax .