Pérez-Llorca



Jaime Castaño Hernández

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Profile

Jaime Castaño, a specialist in indirect taxation, joined Pérez-Llorca in 2024 from the indirect tax department of a Big Four firm, where he had previously worked for three years.

Studies:

- 2024 Advanced Specialisation in Value Added Tax course, Universidad Complutense de Madrid.
- 2021 Master's degree for Access to the Legal Profession | Tax Law, Universidad Pontificia Comillas.
- 2020 Degree in Law, Universidad de Salamanca.

He speaks Spanish and English.

Experience

Jaime provides advice on all areas of taxation with a particular focus on indirect taxation to domestic and international clients, including large corporate groups, multinationals, companies in the energy sector, financial institutions and insurance companies, as well as family offices and high-net-worth individuals. His specialisation in Value Added Tax, excise duties, and environmental and energy taxation enables him to offer his clients high-quality technical advice, focused on tax risk management and tailored to the specific characteristics of each sector and transaction.

His practice encompasses advising on all types of proceedings before the tax authorities, including technically complex audit and investigation procedures, as well as representing clients in administrative and judicial proceedings. He also has extensive experience in preparing reports and opinions on the tax treatment of transactions for VAT purposes, drafting proposals for regulatory amendments, and analysing the impact of changes in legal doctrine and case law on his clients' business activities. In addition, he regularly advises on M&A transactions and corporate restructuring.

Academic and publishing collaborations

Jaime has written a wide range of articles and papers relating to his practice area and contributes to

collective works on tax law. Furthermore, since the 2024/25 academic year, he has been a member of the teaching staff on the Advanced Specialisation Course in Value Added Tax at the Universidad Complutense de Madrid’s School of Legal Practice.

Professional organisations

The Madrid Bar Association (ICAM).