



## Enrique Sánchez de Castro Martín-Luengo

### Contact

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### Profile

Enrique joined Pérez-Llorca in June 2025. He is an expert in European and international taxation.

#### *Studies:*

- 2016 — PhD, University of Bologna.
- 2016 — LL.M. in European and International Taxation, Maastricht University.
- 2013 — Master's degree in Business Law, Centro de Estudios Garrigues.
- 2007 — Degree in Law, Universidad de Castilla-La Mancha.

He speaks Spanish, English and Italian.

### Experience

Prior to joining Pérez-Llorca, Enrique worked for ten years as a tax lawyer at the Spanish and Luxembourg offices of two Big Four firms.

Enrique has extensive experience in international and European taxation. He has advised and represented both Spanish and foreign multinational groups in direct taxation matters, in particular corporate taxation, at an international and European level.

In particular, Enrique has gained broad exposure to multinational groups of both a financial nature, such as private equity operators and institutional funds, and a non-financial nature, highlighting multinational groups in the energy sector, infrastructure and construction, and new technologies. During his years of experience, he has been able to accompany them through all phases of their international projects, from creation to divestment.

This exposure has enabled Enrique to gain a significant understanding of business models and the tax implications associated with them.

In his day-to-day work, Enrique deals with issues related to international and European direct corporate taxation in the context of internationalisation processes, M&A transactions, IPOs and

corporate and financial restructurings.

Some of the most significant areas of his technical expertise are those related to the tax implications of cross-border income, analysis of permanent establishments and income attribution, international tax planning, substance and beneficial ownership considerations, corporate and joint-venture structures, among others.

### **Academic and publishing collaborations**

Enrique combines his work as a professional tax lawyer with lecturing at several Spanish universities and business centres, where he teaches subjects related to his area of expertise, corporate and international taxation, both in master's degree programmes and in highly specialised courses.

Enrique also contributes to the publication of specific works on tax matters, regularly writing academic articles and book chapters for Spanish and international publishers.

### **Professional organisations**

- The Madrid Bar Association (ICAM).