

# Pérez-Llorca



## **Eneritz Esperilla Acuña**

### **Contacto**

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### **Profile**

Eneritz joined Pérez-Llorca in 2026 after having worked in the tax litigation department of a Big Four firm in Madrid, where she advised national and international clients on tax litigation.

#### *Studies:*

- 2024 — Joint Master's degree for Access to the Legal Profession and Corporate and Tax Law (LL.M.), IE Law School
- 2022 — Joint Honours degree in Law and Business Administration, Universidad del País Vasco
- 2021 — Course on Civil and Commercial Mediation, Negotiation and Conciliation, Instituto Internacional ProMediación

She speaks Spanish and English.

### **Experience**

Eneritz is a lawyer in Pérez-Llorca's Tax practice. Previously, she worked in the Tax Litigation department of a leading international firm, where she advised major national and international clients on highly complex matters.

Over the course of her career, she has gained solid experience in all types of actions before the tax authorities, as well as in advising clients throughout all phases of tax proceedings, covering both administrative and contentious-administrative proceedings. In particular, she has extensive experience in inspections involving reclassification or simulation and in liability referral procedures.

Eneritz also has experience in providing tax advice to third-sector organisations on direct and indirect taxation.

### **Professional organisations**

The Madrid Bar Association (ICAM).