Pérez-Llorca



Adolfo Martín

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Práticas e Setores

- Direito da União Europeia
- Fiscal

Profile

Adolfo Martín has been Of Counsel at Pérez-Llorca since September 2022 and is an expert in international taxation, including transfer pricing, and European Union tax law. Adolfo is a professor of Financial and Tax Law at the Universidad de Cádiz; he has been Chair of the Scientific Committee of the International Fiscal Association since October 2025, having previously served as Vice-Chair from 2022 (the IFA is the world's leading professional association, with over 13,000 members in 114 countries). He was also the president of the European Association of Tax Law Professors.

Studies:

- 1997 Doctorate, European University Institute, Florence, Italy
- 1995 Master's degree in Law, University of Wisconsin
- 1992 Degree in Law, Universidad de Cádiz

He speaks Spanish, English, French, Italian and Portuguese.

Experience

Adolfo has extensive practical experience in international taxation, transfer pricing and EU tax law, having acted as a consultant or collaborator for (1) multinational groups, high net worth individuals and professional firms with international activity; (2) tax administrations and states (on tax reforms and adoption and application of international standards or supporting them in international litigation and disputes); and (3) major international organisations on the definition of international taxation standards (e.g. the European Commission, as a member in the 2015-2019 mandate of the European Transfer Pricing Forum; the United Nations, the OECD, and the Inter-American Development Bank).

He has also appeared before Parliamentary Committees of the central and regional governments and parliaments of other countries, and has frequently acted as an independent expert providing legal opinions and opinions in inspection procedures, amicable proceedings or arbitration (tax or investment).

Academic and publishing collaborations

Adolfo, as well as being a Professor of Financial Law at the Universidad de Cádiz, is the author of numerous publications (books, articles, chapters) in his field, published in the most prestigious publishers and scientific journals worldwide and, on occasion, translated into different languages. In particular, his article "Value Creation: A Guiding Light for the Interpretation of Tax Treaties", published in the Bulletin for International Taxation 4/5, 2020, was awarded the 7th Frans Vanistendael Award for International Tax Law.

He is also a regular speaker at international and national conferences on the subject, both in professional and academic forums (the European Association of Tax Law Professors, International Fiscal Association, IFA Europe, Asia and Latam, IBFD, UN, and Universities all over the world, among others) or in courses organised by tax administrations in different countries.

Awards & Recognition

- *Best Lawyers®:* Tax Law.
- IBFD – 7th Frans Vanistendael Award for excellence in international tax research "Value Creation: A Guiding Light for the Interpretation of Tax Treaties. Bulletin for International Taxation 4/5. 2020.