Guyer&Regules

# Gastón Lapaz

## Lawyer - Associate


Office
Montevideo

Tel
(598) 2 902 1515 Ext. 153

Email
glapaz@guyer.com.uy

Linkedin
linkedin.com/in/gastonlapaz/


## Experience

Gastón Lapaz, lawyer, is a senior lawyer in the Litigation Department and is a member of the Public Law and Tax/Customs Law teams.
He has been working in Public Law in general and Tax Law in particular for more than ten years, having been successfully involved in tender and procurement procedures, administrative appeals before government bodies, annulment actions with Administrative Litigation Court, and economic claims against the government. He assists companies and individuals in disputed matters with Uruguay's Tax Authority, in both local and international taxation matters.
He has been recently recognized by Legal 500 and International Tax Review as "Rising Star" in Tax Law in 2021- 2025, and by Chambers in 2025. He has further been recently nominated as "Rising Star" in the Americas Tax Awards 2022 by the International Tax Review.
He is an assistant professor of Administrative Law at Universidad de la República and teaches the Tax Remedies module at the Master's Degree in Taxation at Universidad Católica. He holds a Master's Degree in Economic Administrative Law from Universidad de Montevideo, and has pursued postgraduate studies in Administrative Law at Universidad de Salamanca, and in International Taxation at Instituto Superior de Derecho y Economía (ISDE). He also holds a Postgraduate Degree in Taxes (Universidad de Montevideo), a Postgraduate Degree in Public Administration Corruption (Universidad de la República), and a Political Economics Diploma by Konrad-Adenauer-Schule Kriftel. Since 2024, he has taught Tax Law courses at the Colegio de Contadores y Economistas del Uruguay.He has been a Board member of the Instituto Uruguayo de Estudios Tributarios (IUET) in the periods 2023-2025 and 2025-2027.

In such capacity, he was appointed Uruguay's rapporteur for the XXXI Latin American Tax Law Seminar of the Instituto Latinoamericano de Derecho Tributario held in Guatemala in 2022. He has also been selected as co-rapporteur for the 2024 IFA Congress in Cape Town on "Practical Approaches to International Tax Dispute Avoidance and Resolution".

## Work Highlights

- He was involved in the successful advice rendered to HSBC Financial Uruguay, the Uruguayan representative of the Swiss company, in submitting a claim before the tax authorities for recovering the VAT taxed in the invoices issued for HSBC Switzerland.
- He assisted in the successful advice rendered to Terminales Graneleras Uruguayas S.A., concessionaire of the grain terminals in Nueva Palmira and Fray Bentos since 1999, to file a claim before the national courts to recover the amount overpaid to the National Ports Administration ("ANP"), by concept of public prices, as port operator.
- He successfully assisted a financial intermediation institution in relation to which Tax Authority requested in court to withdraw bank secret, regarding a credit card user who performed bank transactions in Spain, a situation with no case law precedents.
- He has been involved in some of the most significant tax information sharing requests to Tax Authority, both from individuals and legal entities, within the framework of DTAs and multilateral treaties. Moreover, he has advised financial intermediation institutions in CRS obligations control procedures.

## Professional experience abroad

He worked in the Tax area of Uría Méndez Law Firm - Madrid, Spain (2018) and in the area of Public Law of Gómez Acebo-Pombo Law Firm – Madrid, Spain (2018).

## Publications

He has published his first book "*Statute of limitations and expiration of administrative breaches and sanctions*" in 2021.
Moreover, he has published more than twenty papers in various legal journals, mainly on the topics of legal certainty, administrative/taxation proceedings, and public procurement, including the following recent papers: "*Taxpayer's control powers with Tax Authority in the framework of tax information sharing procedures*" (2017); "*Retroactivity in tax law: its admissibility in our legal system as a cause for illegitimacy of administrative acts*" (2017); "*Unlawful evidence in international information sharing*" (2019); "*Business purpose in Uruguayan case law*" (2021); "*Practical approaches for prevention and resolution of international tax litigation*" (2025); "*Improper expiration of credits against the government*" (2025).
He is co-responsible of La Usina journal, published since 2025 by Fundación de Cultura Universitaria, on administrative, constitutional, and tax case law.

## Languages

Spanish, English.

Conferences

- 2015 – Academic Week at the Administrative Law Institute, panelist in the Area of Precautionary Measures.
- 2016 – Academic Week at the Administrative Law Institute, panelist in the Tax Authority Module. Agreements to avoid double taxation.
- 2017 - Academic Week at the Administrative Law Institute. Expiration of rights and statute of limitations of administrative sanctions.
- 2018 – Euro-Latin American Network Congress of Administrative Law, Public Procurement: Compliance and Self-Cleaning Measures Analysis.
- 2019 – Uruguayan-Argentinian Conference on Tax Law. Unlawful evidence in the international information sharing.
- 2019 - Academic Week at the Administrative Law Institute regarding AIRBNB: in the framework of the regulation of tourist housing.
- 2020 and 2021 – Panelist in "How do lawyers write? Some tools to boost our briefs and optimize results". CADE.
- 2021 – Administrative Law Conferences. On preliminary judgment: possibilities besides section 312 of the Constitution.
- 2022 - Asociación Fiscal Internacional (IFA) Peruvian Group Regional Meeting – Seminar: "Anti-abusive and anti-BEPS measures, current status and pending agenda."
- 2022 - Latin American Tax Law Conference (ILADT): "Due process of law."
- 2023 – IUET Conference. Tax relevance of the required changes in administrative litigation matters.
- 2023 – Uruguayan-Argentinian Conference on Tax Law. Double residence hypothesis.
- 2023 – Administrative Law Conference. Access to review administrative proceedings.
- 2024 - IUET Conference. Taxpayers and residence.
- 2024 - Uruguayan-Argentinian Conference on Tax Studies. Bank secrecy.
- 2024 - Administrative Law Conference. Annulment and compensatory jurisdiction linkages.