



Marcelo Marchetti

Lawyer - Associate

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Experience

Marcelo Marchetti, lawyer, develops his activities exclusively in the Tax Department. His practice includes tax advice both to companies established in our country and to those that operate from abroad, either in their local or transnational activities, as well as advice to individuals, especially regarding the tax treatment of their investments. Marcelo also has extensive experience in tax litigation.

He was a professor (Grade II) at the Law School of Universidad de la República (UdelaR) until year 2024, and for several years (2013 - 2019) was also a professor at the ORT University, where he was in charge of undergraduate courses for the public accountant career and taught in postgraduate courses.

He graduated from Universidad de la República in 2011 and obtained Master Degree in Taxation from the University of Montevideo in 2020. He also obtained a postgraduate degree in International Tax Law at Universidad de Montevideo in 2016. He also obtained a diploma in American and Comparative Law, issued by the Southwestern Institute for International and Comparative Law, of the Academy for International Law, Dallas, Texas, USA, 2016. In 2023 obtained a Diploma in Taxation, jointly awarded by the Complutense University of Madrid and the University of the Republic (joint program)

He is a member of the Uruguay Taxation Association ("Instituto Uruguayo de Estudios Tributarios") and the International Fiscal Association.

Work highlights

Marcelo co-sponsored multiple lawsuits that constitute true leading cases in tax matters, including several successful cases of State liability for constitutional legislative activity, in defense of the forestry industry. He also sponsored multiple high-profile lawsuits on the matter before the Supreme Administrative Court, such as the one that led to the declaration of nullity of the regulation of digital platforms.

He regularly advises all the firm's clients and is involved in major deals. He has provided tax advice on highly sophisticated and complex matters to clients such as the World Bank, Banco Itaú, Citibank, Binance, Axion, Bunge, Mercado Libre, Tenaris, Unilever, foreign investment funds, and investors in general.

Publications

Marcelo is the author of multiple publications on his specialty, including being co-author of the collective work "Compendio de Derecho Tributario" ed. FCU 2017, and co-author of the book "Limits to the creation and collection of taxes" ed. AMF, 2018.

Conferences

He participated as a speaker in the panel "Tax issues relating to highly regulated industries" during the conference "The New Era of Taxation" organized by the IBA, in Toronto, Canada, November 7-8, 2019.

Languages

Spanish and English