



## Javier Otegui

Certified Public Accountant –  
Partner

Office  
Montevideo

Tel  
(598) 2 902 1515 Ext. 220

Email  
[jotegui@guyer.com.uy](mailto:jotegui@guyer.com.uy)

Linkedin  
[linkedin.com/in/javierotegui](https://linkedin.com/in/javierotegui)

## Experience

Javier Otegui works in the “Tax Advisory” and “ Tax compliance, Accounting and Outsourcing” Departments.

Within the Tax Department his practice includes tax advice for corporations established in Uruguay, with activities both in national territory and abroad, and tax advice for High Net Worth Individuals (HNWI) and tax residents in Uruguay.

As part of the Tax Advisory and Accounting and Outsourcing Departments, his practice includes accounting advice, taxation, payroll, and corporate advice for corporations established in Uruguay.

He has been recognized by Chambers & Partners as Band 1 in the Private Wealth area, highlighting him as *“an excellent tax advisor, very well prepared, an expert and very receptive”*, *“He is always my first option in Uruguay”*

His experience includes advice for companies in the following activity sectors:

Agribusiness  
Construction | Infrastructure  
Consumer Goods | Food | Retail  
Developers  
Energy  
Entertainment | Media  
Laboratories | Pharmaceutical  
Mining | Metallurgical  
Ports | Free Zones | Logistics  
Software  
Trading International

Master in Tax Law from the School of Law of Universidad de Montevideo – UM.

First Grant Thornton International Tax Academy on international tax planning in London (2012).

Professor of “Special tax regimes linked to source issues” in the Master’s Degree in Tax Law of Facultad de Ciencias Económicas de la Universidad de la República (UdelaR) and Professor of Taxes 2 in the School of Economics of the Universidad Católica del Uruguay. He was a professor in 2010 and 2011 of the Master's Degree in Accounting and Taxes of Universidad ORT del Uruguay in “Offshore Taxation”.

He is a member of “Colegio de Contadores, Economistas y Administradores del Uruguay”, “Instituto Uruguayo de Estudios Tributarios” and of the International Fiscal Association.

---

## Publications

- “Analysis of regulations and practical implementation of the identification and registration of nominative shareholders and final beneficiary” - Revista Tributaria 264, Instituto Uruguayo de Estudios Tributarios, year 2018.
- "Methods to avoid double taxation in Latin America" - Revista Tributaria 256, Instituto Uruguayo de Estudios Tributarios, year 2017.
- “Interest deductibility: the implementation of BEPS Action 4” – International Fiscal Association – London Congress 2019.

## Conferences

National Rapporteur on the 8th meeting Regional Latin American IFA 2016 in Lima on the topic Methods to Avoid Double Taxation in Latin America.

Panelist at 11th meeting Regional Latin American IFA 2019 in Panama on the topic: “Ten years after the worldwide financial crisis: current conditions of the transparency measures in Latin America”.

He has lectured in Tax Affairs in Uruguay and abroad.

## Languages

Spanish, English, Portuguese