Núñez, L. Marcelo

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Spanish - English



EXPERTISE

Luis Marcelo Núñez holds a Ph.D. in Tax Law and a postgraduate Specialization in Tax Law (UBA), with broad experience as a tax advisor and in complex tax claims and litigation before the Argentine Supreme Court, the Federal Tax Court, federal and local courts and administrative and provincial entities.

EDUCATION

Mr. Núñez graduated as a lawyer from the University of Buenos Aires (UBA) in 1993 and obtained his Specialist in Tax Law degree (UBA, 2001) and a Ph.D. in Tax Law (UBA, 2025, with the highest distinction). Between 1998 and 1999, he completed a program on International Law at the University of California (Davis), United States of America.

ACADEMIC & PROFESSIONAL EXPERIENCE

Luis Marcelo Núñez joined PAGBAM in 1999 and was made Partner in 2007. From 1994 to 1999, he worked as legal counsel at PwC Argentina.

Mr. Núñez is a tenured Associate Professor (by public examination) of Public Finance and Tax Law at the University of Buenos Aires School of Law and Professor of Administrative and Procedural Tax Law in the Master's in Tax and Financial Law at the same Faculty. He was previously Professor of Tax Law at Universidad de San Andrés (2004–2019).

He is coauthor of "Régimen tributario argentino" (Abeledo Perrot, 2010), "Dogmática Tributaria" (Ad-Hoc, 2013), "Ley 11.683 de Procedimiento Tributario comentada" (Thomson Reuters, 2019 and 2021) and "Código Fiscal de la Ciudad de Buenos Aires comentado" (Jusbaires, 2023), and has authored numerous publications on tax matters.

A member of the Argentine Association of Fiscal Studies since 2008 and currently a member of its Board, he chaired the Tax and Customs Committee of the Bar Association of the City of Buenos Aires (2021–2024), directs the National Taxation Commission at UBA School of Law, and has spoken at the U.S. and Latin America

Tax Practice Trends Conference (ABA/IBA/IFA) in 2019, 2022 and 2024. He is listed among the Leading Individuals in Chambers Global and Chambers Latin America since 2009.

ADMISSIONS & AFFILIATIONS

He is a member of the Public Bar Association of the City of Buenos Aires and the Bar Association of San Isidro. He is also a member of the Bar Association of the City of Buenos Aires.

PRACTICES

- Tax and Customs Law