



GABRIEL RUAN SANTOS

PARTNER

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PROFESSIONAL EXPERIENCE

He has maintained an active and uninterrupted professional practice as a consultant and litigator in the areas of his specialty, before the administrative and tax courts, since 1981.

He was an official lawyer in the Attorney General's Office of the Venezuelan Republic (1973-1978) and in-house lawyer of the Vollmer group of companies (1978-1981).

He has been a legal advisor to various agencies of the Public Administration and the Supreme Court of Justice. He has participated as Associate Judge and Judge in contentious tax and administrative litigation proceedings.

TEACHING ACTIVITY

- Professor of Administrative Law and Tax Law at Universidad Católica Andrés Bello, Universidad Central de Venezuela and Universidad Metropolitana.
- Professor of the postgraduate courses in Tax Law and Administrative Law at Universidad Central de Venezuela and Universidad Católica Andrés Bello, as well as the postgraduate course in Corporate Law at Universidad Metropolitana.

PUBLICATIONS

He has authored 40 legal publications since 1973, among them we can highlight:

- (2004). *Visión Crítica de la Transacción y del Arbitraje en el Derecho Tributario. Hacia los Acuerdos Procedimentales* [Critical Vision of the Transaction and Arbitration in Tax Law. Towards Procedural Agreements]. Publication of Incorporation to the Academy of Political and Social Sciences of Venezuela.

MEMBERSHIPS AND ASSOCIATIONS

- Venezuelan representative to the Instituto Latinoamericano de Derecho Tributario.
- Member of the Asociación Venezolana de Derecho Administrativo (AVEDA).
- Member of the list of arbitrators of the Centro Empresarial de Conciliación y Arbitraje (CEDCA).
- Member emeritus of the Tax Committee of the Cámara Venezolano Americana de Comercio e Industria (VenAmCham).
- Member of the list of arbitrators of the Centro de Arbitraje Comercial de la Cámara de Comercio de Caracas (Associated to the ICC).
- Member of the Academia de Ciencias Políticas y Sociales de Venezuela.
- Corresponding foreign member of the Academia Colombiana de Jurisprudencia de la Real Academia de Legislación y Jurisprudencia de Madrid and de la Academia Peruana de Ciencias Morales y Políticas

EDUCATION

- Law «Magna Cum Laude»; Universidad Central de Venezuela.
- Postgraduate studies in Commercial and Administrative Law; Università di Roma.
- Course on Income Tax; Escuela de Ciencias Fiscales de la Fundación Román Cárdenas del Ministerio de Hacienda.