

el Periòdic News

Jose Luis Camp

TAX DIRECTOR OF AUGÉ LEGAL & FISCAL

«Augé Legal & Fiscal: Comprehensive Tax Strategy and Advice that Adapts to Global Challenges and Digital Transformation»



Jose Luis is the Tax Director and Business Consultant at Augé Legal & Fiscal and holds a degree and a Master's in Tax Law from ESADE University. He is passionate about international taxation and corporate restructuring. A lover of challenges, Jose is convinced that each client deserves personalized attention and tailor-made solutions.

—What makes the Tax Department of Augé Legal & Fiscal unique compared to other firms in Andorra?

—The Tax Department is the core of the firm, with tax lawyers registered in Andorra and other countries. We offer a comprehensive service that includes tax planning, corporate restructuring, and advice on cross-border operations—ensuring regulatory compliance and tax optimization. We stand out for our proximity to clients and the customization of our solutions. Additionally, we benefit from the expertise of the founder, Mr. Pere Augé, a renowned tax lawyer.

—What values are fundamental to your team when providing



tax advice?

Our key values are:

- Client-Centric
- Professional Ethics
- Excellence

- Responsibility

- Leadership

These values guide our professional, empathetic, and didactic approach, with the goal of

maximizing the value we provide to both clients and employees, inspired by the ethics that have sustained our family business for over 25 years.

How do you approach creating tax strategies for your clients, both domestically and internationally?

—We begin with a detailed analysis of the client's profile, including their structure, financial flows, and objectives. For clients with previous incorrect tax strategies or misconceptions, we design efficient tax solutions that comply with Andorran regulations and international standards, prioritizing alignment with the regulatory framework to minimize risks.

—How does the department manage tax changes and anticipate potential economic scenarios?

—We constantly monitor national and international legislative reforms, as well as OECD and EU guidelines, to proactively adapt our clients' tax strategies. This ensures regulatory compliance while also taking advantage of the opportunities that the new tax framework offers. We also collaborate with other departments to provide comprehensive advice in response to economic changes.

AUGÉ LEGAL & FISCAL

—What are the main tax challenges facing companies in Andorra today?

—Businesses in Andorra face challenges such as adapting to international standards of tax transparency, managing their tax burden, and taxing digital models. Additionally, it is crucial to ensure proper management of transfer pricing within international groups. At the local level, although Andorra is fiscally attractive, tax management is outdated and bureaucratic—modernization remains a challenge for both companies and advisors.

—How do you help your clients navigate the complexity of international tax regulations?

—We advise on the application of double taxation treaties, the optimization of corporate structures, and the implementation of regulatory compliance mechanisms. We have an international team and a network of collaborators to offer support in strategic jurisdictions, ensuring efficient and secure operations.

—How can Augé Legal & Fiscal's tax advice improve a company's financial position?

—Good tax advice optimizes the tax burden and enhances a company's competitive edge. Through strategic tax planning, we help clients reduce costs, maximize profits, and promote sustainable business



growth.

—What significant changes have occurred in tax legislation in recent years, and how has your department adapted to these changes?

—In recent years, Andorra has improved its tax transparency by aligning with international standards, such as the automatic exchange of information and the OECD BEPS guidelines. Our department has adjusted

clients' tax strategies to ensure compliance and maintain competitiveness.

—How do you see the implementation of emerging technologies—such as artificial intelligence or blockchain—in the tax sector?

—Technology is transforming taxation by improving regulatory management and automating processes. Artificial intelligence aids in risk analysis

and tax optimization, while blockchain ensures security and transparency. These tools will be key in future tax management, and tax advisors who fail to adopt them will fall behind in the market.

—What advice would you give to companies looking to optimize their taxation in such a changing international environment?

—Proactive tax planning is essential, along with reviewing business structures to adapt to regulatory changes. Companies should avoid informal advice and consult with professional tax advisors. We also recommend that companies diversify their operations according to the taxation in each jurisdiction, comply with regulations, and leverage the advantages of international tax treaties.

—What changes do you think will mark the future of taxation in Andorra, and how is your team preparing to face them?

—The future of taxation in Andorra will be marked by greater integration with international standards and the digitalization of tax processes. Despite the Omnibus Law, which seems more political than technical, Andorra must maintain its independence from external influences. To meet these changes, our team is continuously training and working with a strategic vision to adapt to the new realities of the market. ●

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SESSION OF THE GENERAL COUNCIL

Molné defends a legal study before limiting activities linked to OnlyFans

Government wants to know if digital sexual services can be equated to conventional prostitution



The head of Justice and Interior, Ester Molné, this Thursday during the session of the General Council.

PARIS MAMEGHANI
ANDORRA LA VELLA

The debate on the nature of economic activities linked to platforms such as OnlyFans interrupted this Thursday in the General Council, after a question posed by the councilor of Concòrdia, Núria Segués. The parliamentarian has thus asked the Government if it is considering denying self-employment authorizations to people who want to establish themselves in the country for this type of activity, while warning that the proliferation of cases such as that of the

OnlyFans King may be related to «uncontrolled» demographic growth.

In this regard, she urged the Executive to prioritize “quality over quantity” in economic activities, questioning the added and social value of these activities, stating that they can hide “forms of social exploitation”, especially when content creators are pushed to do so out of necessity and not by choice. She also questioned what message is being given to future generations by allowing this type of business, considering that the country is committed to education

and gender equality.

To all this, the Minister of the Interior and Justice, Ester Molné, responded that the defendant in the case cited by Segués entered the country with an ordinary work permit, not on his own. In addition, she recalled that the Government cannot act partially on specific cases and defended the need to carry out a legal study to determine whether online activities such as those of OnlyFans can be considered a form of prostitution, an activity that is prohibited and sanctioned in the Principality, but only when there is physical

contact.

«The issue cannot be approached in a partial or hasty manner,» the minister reiterated, stressing that the Government has commissioned a legal and comparative law study to find out whether sexual services provided online can be equated to face-to-face ones and, therefore, whether an administrative ban could be established for these activities. Otherwise, she has opened the door to assessing whether it would be possible to



Núria Segués

COUNCILOR OF CONCÒRDIA

“Let’s have a little sense and prioritize activities not because they generate wealth, but because of the real value they provide”

sanction not only those who offer these services, but also those who consume them, as already contemplated in the regulations on traditional prostitution.

Molné also explained that it is not the task of the Executive to criminalize in a general way self-employment authorizations or foreign investment, since they bring wealth to the country. «What is needed is to rationalize them,» she added. Finally, she warned that restricting them only to certain groups «would not make sense» if at the same time Andorran citizens or residents are allowed to carry out the same activities.●

INCREASING POLITICAL PRESSURE

Marsol sets the end of 2025 to evaluate changes in public housing

Pere Baró criticizes the Executive for the lack of planning and transparency in the allocation of flats

ALEX MONTERO CARRER
ANDORRA LA VELLA

The debate on housing policies has heated up this Thursday's session of the General Council. The general councilor of the Social Democratic parliamentary group, Pere Baró, has questioned the Government with two questions focused, on the one hand, on the conditions of affordable housing in Pas de la Casa and, on the other, on the functioning of the National Housing Commission.

In the first block, Baró focused on the conditions for access to affordable housing promoted by the Government, warning that many people have not even submitted their application «knowing that it would most likely be unfavorable». He recalled some previous words from the Head of Government, in which it was stated that tenants were in a situation of stability, but warned that «in 2027 a serious situation could arise seeing the more than 200 applications that have been left out».

The Minister of the Presidency, Labor, Economy and Housing, Conxita Marsol, defended the work of the Executive, highlighting that 85% of current contracts are extended and that, for single-parent families, the prices of public apartments do not exceed 30% of income. In this regard, he gave as an example the dynamics of the housing registry, which «receives about 40 new registrations every day», and recalled that this 2025, 38 tourist apartments have been deregistered to be used for regular rental. However, he was unable to specify which apartments have been used for this purpose, a fact that Baró criti-



The Minister of the Presidency, Labor, Economy and Housing, Conxita Marsol, during this Thursday's session.

cized as a lack of transparency. Marsol assured that «before the end of the year, all offers will be evaluated» and complementary measures will be studied, such as those for the acquisition of the first home housing. A forecast that, according to Baró, comes late and does not respond to the current social urgency.

INACTIVITY IN THE NATIONAL HOUSING COMMISSION // The second point of friction has been the functioning of the National Housing Commission. Baró has denounced that since November 23rd, 2023, no meeting has been called, despite the fact that, accor-



Pere Baró

GENERAL COUNCILOR OF THE PS

“The lack of calls represents an irretrievable loss of time for citizens”

ding to the legal framework, it should meet at least twice a year. “It is worrying,” he said, adding that the lack of calls “demonstrates a lack of political humility” and represents “an irretrievable loss of time for citizens.” Marsol has justified the inactivity by claiming that “prioritization was given to the construction of the public housing stock” and that the secretary of the National Housing Institute, Marta Alberch, is planning a new call for the month of April. However, she has not been able to specify dates for this or for the commission planned on the Omnibus Law. ●