



MONTERO | ARAMBURU A B O G A D O S

THE FIRM

MONTERO | ARAMBURU

ABOGADOS was founded in Seville (Spain) in 1971 as a tax boutique and continued as such until 1992. At that time, the firm experienced a diversification process that resulted in the full-fledged legal services provider and multi-disciplinary law firm that it is today.

Since its beginnings, MONTERO|ARAMBURU ABOGADOS achieved high prestige, expanding throughout Southern Spain, Canary Islands and lastly becoming a renowned law firm whose area of influence spreads not only across the whole Spain but also beyond its borders, advising local firms in their expansion abroad and foreign investors with interests in Spain.

As of today, the firm has over 125 lawyers covering all areas of law from its offices in Madrid, Seville, Santa Cruz de Tenerife, Las Palmas de Gran Canaria, Cordoba and Huelva. MONTERO|ARAMBURU ABOGADOS also covers legal services in crossborder transactions, in collaboration with foreign law firms on a nonexclusive basis.



Armando Fernandez-Aramburu Hepburn

SENIOR PARTNER (MANAGING DIRECTOR)

The firm's clients come from a broad spectrum in terms of both their operating sector and their size. As such, they include MNEs operating in different industries, well-known companies in the tourism, real estate and food and agriculture sectors, traditional family companies and SMEs operating in a variety of fields. MONTERO|ARAMBURU ABOGADOS also assists social nonprofit institutions.



Enrique Montero Gomez

SENIOR PARTNER (MANAGING DIRECTOR)

OUR INTERNATIONAL LAW SERVICES

MONTERO | ARAMBURU

ABOGADOS provides full-fledged legal services related to cross-border transactions, both of inbound and outbound nature. It does so in collaboration with foreign law firms on a non-exclusive basis.

The firm provides advice in tax, corporate, commercial, intellectual property, labour, social security, public law and other legal areas arising within the context of cross-border transactions such as M&A, business restructurings, group reorganizations and institutional investment. It also provides legal services related to transfer pricing and individuals' wealth management structuring. For these purposes, MONTERO|ARAMBURU ABOGADOS relies on a large group of lawyers with international academic and work experience and an excellent command of English and other languages. The firm has also a German desk.

When interacting with foreign law firms, MONTERO|ARAMBURU ABOGADOS always counts on senior lawyers and attorneys to deal with our counterparts and their clients for their day-to-day needs. Our partners and directors' availability is our hallmark and seal of guarantee.



OUR INTERNATIONAL TAX **PRACTICE**

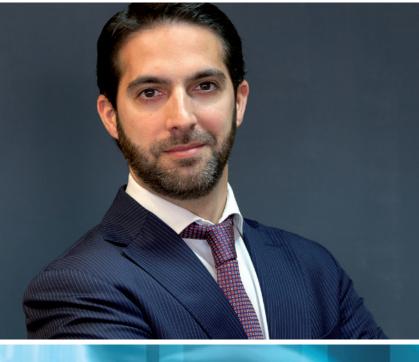
Among the over 40 tax lawyers of MONTERO|ARAMBURU ABOGADOS, the international tax team is composed by highly specialized lawyers who deal solely with inbound and outbound transactions.

Our international tax team advises in both international and EU tax law, assisting foreign advisors and their clients about the international aspects of Spanish tax law. Advice is provided to foreign taxpayers regarding, amongst other, institutional and alternative investment, collective investment vehicles, real estate transactions, cross-border M&A operations, business restructurings, MNEs reorganizations, transfer pricing policy and APAs, individuals' wealth management and structuring, inheritance & gifts taxation, exit planning, tax auditing and litigation. Our international tax team is also specialized in the analysis, setting-up and customization of holding, financing and IP structures involving Spanish holding companies (ETVEs).

MONTERO|ARAMBURU ABOGADOS international tax team works side by side with the other areas of expertise of the firm, and particularly with the corporate and IP law departments (with over 25 lawyers), so as to provide full-fledged legal services to foreign investors and advisors.



MONTERO | ARAMBURU





IGNACIO GORDILLO

DIRECTOR, INBOUND PRACTICE, INTERNATIONAL TAX DEPARTMENT MADRID OFFICE

RELEVANT EXPERIENCE

Ignacio Gordillo (1979) is Director at MONTERO|ARAMBURU ABOGADOS' office in Madrid. He is member of the Madrid Bar association and honorary fellow at University of Seville. Ignacio graduated in Economics from University of Seville in 2001, and later on also in both Law and Business Management.

He received a LL.M. in Spanish taxation in 2002 and then joined the tax practice at MONTERO ARAMBURU where he worked until 2011. Ignacio received an Adv LL.M. in International Tax Law from Leiden University (2012), with honours (*cum laude*), being ranked #1 in his class and awarded for the best paper, which dealt with tax issues within and beyond the scope of the EU Merger Directive.

He has also worked as teaching assistant at Leiden University and as international tax lawyer for worldwide renowned firms in Luxembourg and the Netherlands.

Ignacio has authored and co-authored several articles and books and is a frequent lecturer on international and EU tax law matters in both English and Spanish. He is also a Ph.D. candidate at Cadiz University, his dissertation dealing with EU tax law aspects of business acquisitions and reorganizations with third-country elements.

Ignacio is experienced in M&A operations, international structuring, inbound investment in Spain and ETVE structures.

CURRENT POSITION

Director, International Tax Department, Inbound practice. Honorary fellow at University of Seville.

ACADEMIC BACKGROUND

Master's degree in Law, University of Seville. Master's degree in Economics, University of Seville. Master's degree in Business Management and Administration, University of Seville. LL.M. in Spanish Taxation. Adv. LL.M. (cum laude) in International Tax Law, Leiden University. Ph.D. candidate at University of Cadiz.

SPECIALIZATION:

Corporate income tax, international tax law, EU tax law.

MONTERO | ARAMBURU



JORGE **SANCHEZ**

DIRECTOR, OUTBOUND PRACTICE, INTERNATIONAL TAX DEPARTMENT SEVILLE OFFICE

RELEVANT EXPERIENCE

Jorge Sanchez (1976) has 13 years of experience as an international tax lawyer. He joined MONTERO|ARAMBURU ABOGADOS' in 2007 and is director at the firm's international tax department. He is member of the Madrid Bar association. Jorge graduated in Law from University of Oviedo in 2000. He received LL.M. in taxation and then joined the international tax department of a Swiss law firm in Madrid. Afterwards he joined the M&A department of a big four as an associate lawyer.

Jorge has co-authored books on Advance Pricing Agreements and on Spanish holding companies. He has authored several articles and is a regular contributor to newspapers and magazines on international tax issues and EU tax law. He is also a frequent lecturer about international tax law matters.

Jorge specializes in advising multinational groups on international tax issues. He works closely with Spanish groups on structuring and implementation of international investments, including the management of expatriation and secondment procedures. He has also extensive experience in M&A operations for multinational corporations. As an international tax specialist Jorge is also a member of the Sports & Entertainment Department. He regularly advises sportsmen, artists, agents and other operators in the sport and leisure and entertainment industries on tax issues.

CURRENT POSITION

Director, International Tax Department, Outbound practice.

ACADEMIC BACKGROUND

Master's degree in Law, University of Oviedo. LL.M. in Taxation, Centro de Estudios Garrigues & Andersen.

SPECIALIZATION

International tax law, VAT, EU tax law.



F. ALFREDO GARCIA PRATS

OF COUNSEL INTERNATIONAL TAX DEPARTMENT

RELEVANT EXPERIENCE

F. Alfredo Garcia Prats (1966) is Financial and Tax Law Professsor (full tenure) and Jean Monnet Chair on 'EU Law and Taxation' at the University of Valencia (Spain). He is director of the Postgraduate Expert on International Taxation at the University of Valencia and Coordinator of the Centre of Excellence Jean Monnet of the University of Valencia. He mainly specializes in International Taxation and EU Tax Law. He is author of more than 20 books and book chapters and 100 articles in domestic and international specialized tax law reviews.

He has been observer of the Ad Hoc Group of Experts on International Cooperation in Tax Matters of the United Nations and has actively participated in the 2001 update of the UN Model Tax Convention. In 2008 he served as a Senior Counsel of the Legal Department of the International Monetary Fund. He has been visiting professor and visiting scholar at other Spanish, European and American major universities and teaches both International and EU tax Law in different prestigious Universities. Currently, he is a member of the Group of experts on removing tax problems facing individuals who are active across borders within the EU of the European Commission. Alfredo has a broad experience in advising public and private entities on international and EU tax law, on business taxation and in transfer pricing matters. He has previously worked as of counsel for other international firms.

CURRENT POSITION

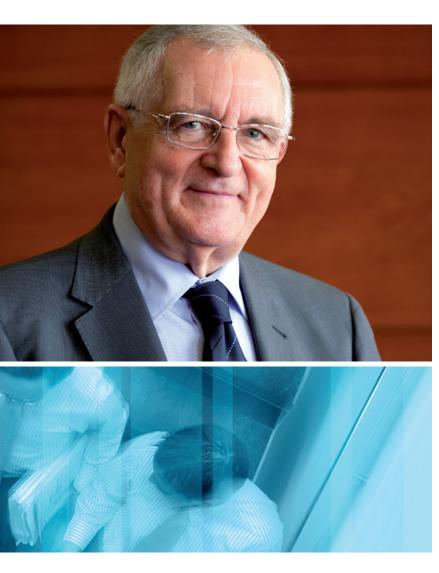
Of counsel, International Tax Department Jean Monnet Chair 'EU Law and Taxation', Professor of Tax Law University of Valencia.

ACADEMIC BACKGROUND

PhD in Tax Law. University of Valencia (Spain). Extraordinary Prize. Degree in Law, University of Valencia (Spain). Extraordinary Prize.

SPECIALIZATION

Tax treaties, transfer pricing, inbound and outbound investments taxation, international tax structuring, EU Law and taxation, VAT, litigation.



CARLOS PALAO TABOADA

OF COUNSEL, INTERNATIONAL TAX DEPARTMENT

RELEVANT EXPERIENCE

Carlos Palao Taboada (1941) is Professor of Tax Law. He has held chairs at the Universities of Madrid (Universidad Autónoma, where he was appointed Dean of the Faculty of Law), Zaragoza and the Spanish Open University (UNED, Madrid).

He is Honorary Dean of the Faculty of Economics and Enterprise of the University of Zaragoza, of the Board of the Faculty of Law at the University of Vigo and of the Argentinean Association for Tax Studies. Carlos has been also the President of the Arbitration Board for Economic Arrangement with the Autonomous Community of the Basque Country from 2007 to 2014.

Carlos holds Master Degrees in Law (cum laude) and in Economics from the Complutense University of Madrid. He has a Ph.D. in Tax Law from the University of Bologna (Italy) and a LL.M. degree from New York University. He has also academic experience at the German Academic Exchange Service (Deutscher Akademischer Austauschdienst, Daad).

Carlos has authored numerous publications on Tax Law in Spanish, Italian and German. He is member of the Madrid Bar Association.

CURRENT POSITION

Of counsel, International Tax Department.

ACADEMIC BACKGROUND

Ph.D in tax law, University of Bolonia. LL.M., New York University. Degrees in Law and Economics, Complutense University of Madrid.

SPECIALIZATION

Tax treaties, cross-border inheritance taxation, litigation in tax matters.



ALEJANDRO GALERA

LAWYER, INTERNATIONAL TAX DEPARTMENT, SEVILLE OFFICE

RELEVANT EXPERIENCE

Alejandro Galera (1989) is a lawyer at Montero Aramburu Abogados' office in Seville. He joined the firm in January 2015. He is a member of the Málaga Bar Association. He graduated in Law and Business from Cádiz University in 2013. He received a Master's Degree in Tax Advice from Cádiz University in 2014 and took the Executive Course on Business Law from Garrigues Study Center in 2014.

Prior to joining MONTERO | ARAMBURU ABOGADOS, Alejandro started his professional career in the Tax Department of the most important Law firm in Spain.

In 2012, Alejandro received a scholarship from the Ministry of Education of Spain to study International Tax Law.

CURRENT POSITION

Lawyer, International Tax Department.

ACADEMIC BACKGROUND

Bachelors' Degree in Law, Cádiz University. Degree in Business, Cádiz University. Master's Degree in Tax Advice, Cádiz University.

SPECIALIZATION

International Tax Law, VAT, EU Tax Law.



ALVARO CHECA

LAWYER, INTERNATIONAL TAX DEPARTMENT MADRID OFFICE

RELEVANT EXPERIENCE

Alvaro Checa (1990) is a lawyer at Montero Aramburu Abogados' office in Madrid. He graduated in Law from the University of Seville and also holds a degree in Business Administration and Management from the same University. Alvaro received an LL.M. in Taxation from "Centro de Estudios Financieros" in Madrid and is a member of the Madrid Bar Association.

Alvaro assists national and foreign clients in cross-border transactions. He is experienced in international tax structuring related to inbound investments by foreign corporations and individuals, and in the analysis, setting-up and customization of Spanish holding companies for foreign corporate clients. He also advises international private clients, both expatriates and non-residents, on Spanish income taxation and wealth taxation planning.

CURRENT POSITION

Lawyer, International Tax Department.

ACADEMIC BACKGROUND

Advanced Master of Laws (LLM) in Spanish Taxation, Centro de Estudios Financieros, Madrid Master's degree of Laws, University of Seville Master's degree of Business Administration, University of Seville.

SPECIALIZATION

Corporate income tax, international tax law, EU tax law.



MONTERO | ARAMBURU AT A GLANCE

Established in 1971	OFFICES	AREAS OF EXPERTISE	OUR CLIENTS' SECTORS
170 professionals	Madrid	International tax law	Tourism
Over 125 lawyers	Seville	Tax law	Real Estate
	Santa Cruz de Tenerife	IP law	Civil & Naval Engineering
	Las Palmas de Gran Canaria	Corporate law	Food & Agriculture
	Cordoba	Commercial law	Telecommunications
	Huelva	Labour law	Renewable energy
		Public law	
		Civil law	
		Criminal law	
		Sport & Entertainment law	

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