



MONTERO | ARAMBURU  
ABOGADOS



INTERNATIONAL  
LAW  
SERVICES

MADRID | SEVILLE | SANTA CRUZ DE TENERIFE | LAS PALMAS DE GRAN CANARIA | CORDOBA | HUELVA

MONTERO | ARAMBURU  
ABOGADOS



## 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 cross-border transactions, in collaboration with foreign law firms on a non-exclusive basis.



**Armando Fernandez-Aramburu Hepburn**

SENIOR PARTNER  
(MANAGING DIRECTOR)



**Enrique Montero Gomez**

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 non-profit institutions.

## OUR INTERNATIONAL LAW SERVICES

Cross-border investments are complex. Specialized skills are required to choose the appropriate structure or to manage an overseas operation in a safe and efficient manner.

MONTERO|ARAMBURU ABOGADOS provides full-fledged legal services related to any transactions involving different countries, both on an inbound and outbound nature. We do so in collaboration with foreign law firms on a non-exclusive basis.

MONTERO|ARAMBURU ABOGADOS has gained extensive experience over the years in assisting Spanish multinational groups and SMEs in their internationalization processes, as well as in advising foreign entrepreneurs on their inbound investments into Spain. Through the use of multidisciplinary teams and in collaboration with our corresponding firms abroad we advise on the most appropriate and tax efficient business structure ensuring at the same time compliance with legal, tax, custom, regulatory, control exchange, intellectual property, corporate, public law and labour requirements in the various countries involved.

Our goal is to give our clients comprehensive advice in all international & cross-border transactions and international processes such as M&A, business restructurings, group reorganizations and institutional investments.

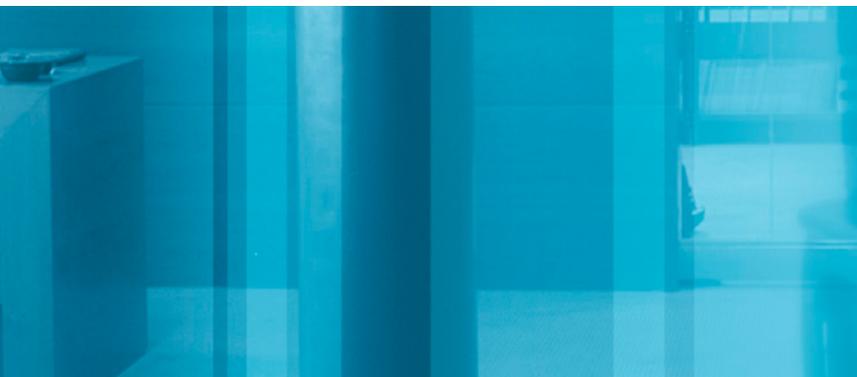
MONTERO|ARAMBURU ABOGADOS' services include:

- International tax planning.
- Restructuring of companies and multinational groups through M&A transactions.
- Negotiation and drafting of MoUs, LoI and pre-contracts relating to international operations.
- Advice on the most convenient structure for international agreements, dispute resolution mechanisms.
- Joint venture and contractual alliances.
- Establishment of representative offices, branches, incorporation of companies and partnership structures.
- Import and export structures.
- Distribution, agency, franchise, supply agreements.
- Out-of-court dispute settlements, legal assistance on arbitration procedures initiated abroad.
- International litigation.
- IP rights protection.
- Due diligence procedures.
- Assistance on tax audits.
- Tax, accounting and corporate advice for Spanish companies incorporated in Spain by foreigners.
- Tax and legal planning for the transfer of intangible assets.
- Staff relocation services.



These services are provided by a large group of professionals with international academic and work experience, and with an excellent command of English and other languages. The firm has also a German desk.

When interacting with foreign clients and their advisors in day-to-day needs MONTERO|ARAMBURU ABOGADOS always count on senior lawyers. Our partners and directors' availability is our hallmark and seal of guarantee.



## MAITE CEREZO MONTAÑEZ

PARTNER IN CHARGE OF THE INTERNATIONAL SERVICES AREA

### PROFESSIONAL EXPERIENCE

Maite Cerezo Montañez (1972) is currently Partner of the Corporate Law Department and responsible for coordinating the multidisciplinary International Area of cross-border transactions which comprises professionals specialising in tax, corporate, M&A, contracts and labour aspects, all on an international level, as well as the specialty itself of the German Desk.

She has a Law Degree from Granada University (1995), although she specifically prepared for International Law and Community Law at Università di Bologna (Italy). Subsequently to obtaining her degree, she received LLM in Corporate Law at Instituto de Empresa in Madrid.

She began her professional career in 1996 in a prestigious international law firm in Madrid, where she remained until 2002, year in which she joined MONTERO|ARAMBURU.

Maite specializes in corporate & business law, stock exchange and banking law. She has developed her professional career providing advice to all types of companies, from companies listed in the Spanish IBEX-35 stock index (as a secretary of the board) to SMEs.

Her preparation and subsequent professional specialisation has enabled her to focus not only on national and international (commercial agreements and M&A), but also in banking and financial law and in particular in matters relating to refinancing and restructuring of bank debts, specific project finances and financial instruments. She also advises professional companies and retailers.

Maite has taken part in countless courses and seminars relating to international contracts and bank law matters. She speaks fluent English, French and Italian.

### PRESENT POSITION

Partner of the Corporate Law Department (M&A) at MONTERO|ARAMBURU and Responsible for the International Area.  
Member of the International Bar Association (IBA).

### ACADEMIC BACKGROUND

Law Degree from Granada University (Cum laude).  
LLM in Corporate Law, Instituto de Empresa (Madrid).

### SPECIALISATION

National and International contracts. Advisory services to listed companies, stock-market and bank law. Debt refinancing and Project finance.



## JULIA BAÑALES TRONCOSO

EXPERT IN INTERNATIONAL TRADE

### RELEVANT EXPERIENCE

Julia Bañales Troncoso (1982) is a Lawyer at the MONTERO|ARAMBURU ABOGADOS' office in Seville.

She obtained her law degree at the University of Seville (2005) where she was awarded the only scholarship offered to study a LL.M in the US. She received her Master's in Law (LL.M) with honors focused on International Law and US Legal System at Whittier Law School, California (2006).

She developed her professional career in US law firms in California and Madrid. Julia joined MONTERO|ARAMBURU in 2010.

She is a member of the Madrid Bar Association and specialised in international contracts, international corporate and commercial law, due diligences, M&A, property law, banking and finance, international commerce and civil and commercial litigation and arbitration.

Julia has a wide experience in restructuring of business groups, M&A transactions, rendering legal advice for foreigners on their investments in Spain or investments abroad, commercialization of financial instruments, financing and restructuring

transactions and commercial litigation and arbitration.

Assistant professor at the Master of Legal Practice at the University Pablo Olavide, she is regularly lecturer in seminars and symposiums on banking and finance and international law.

Proficient in English and French.

### CURRENT POSITION

Lawyer at the Seville office of MONTERO|ARAMBURU Abogados.

### ACADEMIC BACKGROUND

Law Degree, University of Seville.

LL.M. in International Law and US Legal System at Whittier Law School, California, USA

### SPECIALISATION:

International corporate and contracts law, banking and finance, commercial litigation and arbitration.

## OUR INTERNATIONAL TAX PRACTICE

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

We advise on both international and EU tax law, assisting foreign advisors and their clients on their cross-border investments. 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 audit and litigation.

Our international tax team is also specialized in the analysis, setting-up and customization of holding, financing and IP structures involving holding companies either in Spain or in other traditional jurisdictions within the EU or overseas.

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 Spanish groups, foreign investors and advisors.

### TRANSFER PRICING

Our transfer pricing practice helps companies to design and implement economically supportable transfer pricing structures, and to document policies in compliance with transfer pricing regulations.

In cooperation with the independent advisory firm TRANSFER PRICING SERVICES we analyze our clients' controlled transactions and monitor their adequacy to the arm's length principle. Our joint team includes lawyers, economists and financial analysts with extensive experience in this field, who are constantly adapting to meet the changing needs of MNE's.

Our tax team advises on the transfer pricing issues of business restructuring, cost-sharing, internationalization and outsourcing structures with the goal to achieve tax efficiency, cost reduction and rationalization of structures. Our forward-looking tax planning allows companies to develop flexible but long-lasting transfer pricing strategies ensuring minimum tax risks. We understand transfer pricing as an strategic tool in cross-border transactions, so that we offer much more than simply compliance to transfer pricing rules and documentation requirements. The transfer pricing tax team handles advance

pricing agreement (APA) negotiations with tax authorities. We also assist corporate groups in mutual agreement procedures (MAPs) between tax administrations in relation to transfer pricing adjustments. We have a wide experience in representing companies in transfer pricing tax audits.





## 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.



## 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 Professor (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 Bologna.  
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

## OUR INTERNATIONAL LABOUR PRACTICE

In today's global economy companies seek expert guidance on human resources and employment law compliance that contributes to the success of their internationalization processes.

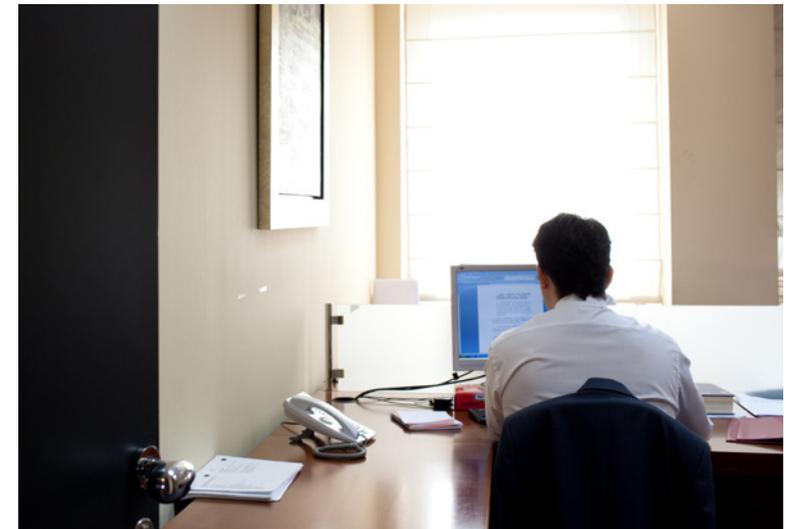
MONTERO|ARAMBURU provides advice on all types of labour, Social Security and Health & Safety at Work issues arising from cross-border transactions for both MNEs and SMEs. We cover both cases of transfer and expatriation of workers within and outside the European Union, as well as impatriation of workers to Spain.

With this in mind, the firm has a team of prestigious lawyers on hand who have wide experience in the planning of the most adequate international labour strategy to suit each company, cooperating with local firms in the respective countries and in providing advice in the compliance of Spanish employment and Social Security legislation

for foreign investors who are interested in establishing in our country.

The department specialises in the design of remuneration packages for expatriates in line with the special features of each company and in providing advice on employment conditions applicable to workers seconded overseas and in our country under Spanish labour legislation as well as with regard to other labour and Social Security paperwork necessary to be submitted to the relevant authorities.

In fulfilling this task, the professionals within MONTERO|ARAMBURU ABOGADOS international labour area liaise as a team with the rest of the firm's international areas (international legal, commercial and tax departments) to offer its clients the most advantageous advice with regard to all the implications arising from investments which they may wish to carry out both within as well as outside Spain.





## CAYETANA CACERES RICO

COORDINATOR OF THE LABOUR AREA  
WITHIN THE INTERNATIONAL DEPARTMENT

### PROFESSIONAL EXPERIENCE

Cayetana Caceres (1981) joined MONTERO|ARAMBURU ABOGADOS in 2009, having specialised since her beginnings as a labour lawyer. Prior to joining Montero Aramburu she was a member of the Labour Department at the Seville office of one of the largest Spanish law firms.

She is a member of the Madrid Bar Association and has a Law Degree from Universidad Pontificia de Comillas (ICADE, E-1), Madrid, specialising as a Company Legal Advisor and with a Diploma in Corporate Law.

Cayetana has specialised in providing international advisory services in labour, Social Security and Health & Safety at Work matters arising from internationalization processes of companies and corporate groups. In particular, she covers all aspects of labour and Social Security advice in cases of secondment/expatriation of workers overseas (expatriate agreements, design of remuneration packages for expatriates, bilateral Social Security agreements, etc.) both within as well as outside the European Union. She also assists foreign groups to comply with Spanish labour and Social Security legislation on the occasion of their setting up or transferring workers to Spain.

Cayetana is a specialist in multidisciplinary assessment in labour relations subject to Spanish employment legislation. She represents clients in Court, not only in labour but also in public law and bankruptcy disputes.

She has participated in several seminars relating to international and national labour matters; Secondment and Expatriation of workers; Employment Reform; Workers in bankruptcy proceedings; and is a regular lecturer on matters relating to international labour law. Cayetana is fluent in English and Portuguese.

### PRESENT POSITION

Lawyer in the Labour Department at MONTERO|ARAMBURU ABOGADOS.

### ACADEMIC BACKGROUND

Degree in Law from the Universidad Pontificia de Comillas (ICADE, E-1). Specialising as a Company Legal Advisor and with a Diploma in Corporate Law (ICADE, Madrid).

Course on the management of expatriate workers (Global Estrategias y Demos Group) and courses specialising in legal and business English (University of Cambridge and University of Edinburgh).

### SPECIALISATION

Secondment, expatriation and impatriation procedures. Social Security, health & safety at work regulations. Dispute resolution procedures.



## GERMAN DESK

The German Desk is a work team that operates in a coordinated and transversal manner within the Firm's different practices and whose main objective is to provide legal and tax advice on German speaking clients who require advice on Spanish Legislation as well as clients who seek legal-tax services with regard to their operations in German-speaking countries. With this in mind, our firm has set up a multidisciplinary, highly qualified and fluent in German team to provide these services.

The German Desk offers professional advice of the highest standard to German, Austrian and Swiss companies and individuals with interests in Spain, in all aspects of law. We provide our German-speaking clients with an efficient and specialised communication channel to deal with their enquiries on the legal and tax aspects of Spanish legislation.

We provide high level advice to Spanish companies with regard to their cross-border transactions in Germany, Austria and Switzerland in collaboration with local law firms.

Our fluency in German language, together with our knowledge of the corporate market and the business culture, as well as our familiarity with the German, Austrian and Swiss legal system allows us to advise on a wide range of operations. We offer a competitive advantage in service and a customized, high-level reply to our clients' specific needs.





## JUAN MANUEL MARTINEZ CARPIO

HEAD OF THE GERMAN DESK.  
COMMERCIAL LAW DEPARTMENT

### RELEVANT EXPERIENCE

Juan Manuel Martínez (1982) is a Lawyer in the Commercial Law Department at MONTERO|ARAMBURU ABOGADOS and head of the German Desk.

He has a Law Degree from Córdoba University (2006) and is a member of the Málaga Bar Association.

In 2006 he started working at the Málaga office of the largest Spanish law firm and then joined MONTERO|ARAMBURU in 2010.

Lawyer specialising in commercial law with experience in national and international commercial contracts, due diligence, company and asset acquisition, company buyouts, restructuring of group companies and large equities entities, corporate law, parasocial agreements, debt refinancing and restructuring.

Highly experienced in providing advice to multinational groups on international commercial aspects, M&A operations of multinational companies, advisory services to all types of registered and civil companies, from their incorporation through to their winding-up and liquidation, joint ventures, strategic alliances and transnational mergers.

Member of the Sports and Entertainment Department as a commercial law expert. He advises sportsmen, agents, club, artists, sports associations and entities related to entertainment activities, all within the scope of the commercial and contract law.

Member of the Spanish-German Lawyers' Association (DSJV).

Publications in the magazine "Informaciones" of the Spanish-German Lawyers' Association and in national sports journals.

Born and educated in Germany, he is bilingual in Spanish and German. He also speaks English and French.

### PRESENT POSITION

Lawyer in the Commercial Law Department at MONTERO|ARAMBURU and head of the German Desk.

### EDUCATION

Law Degree from Córdoba University.

### SPECIALISATION

International Contracts. M&A cross-border transactions. International Corporate and Commercial Law. Advisory services to group companies in German-speaking countries with regard to their business concerns in Spain, as well as clients who require legal-tax advice under German Law.





## MONTERO | ARAMBURU AT A GLANCE

Established in 1971

170 professionals

Over 125 lawyers

### OFFICES

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Madrid

Seville

Santa Cruz de Tenerife

Las Palmas de Gran Canaria

Cordoba

Huelva

### AREAS OF EXPERTISE

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International tax law

Tax law

IP law

Corporate law

Commercial law

Labour law

Public law

Civil law

Criminal law

Sport & Entertainment law

### OUR CLIENTS' SECTORS

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Tourism

Real Estate

Civil & Naval Engineering

Food & Agriculture

Telecommunications

Renewable energy

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