

TAX



MONTERO | ARAMBURU  
ABOGADOS



INTERNATIONAL  
TAX  
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

**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.





## 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.

### 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.



## ISIDRO DEL SAZ CORDERO

PARTNER, TAX DEPARTMENT,  
MADRID OFFICE

### RELEVANT EXPERIENCE

Isidro del Saz has over thirty five years professional experience: He joined MONTERO|ARAMBURU ABOGADOS in 2018 and he partner in charge of the Tax Practice of the Madrid office.

From 1984 to 1987 Isidro worked in the auditing division and then in the tax and legal services divisions of ARTHUR ANDERSEN & CO, until reaching the category of Team Leader of the tax division ("tax senior").

Until 1994 he worked as a lawyer specialising in domestic and international taxation at the firm ESTUDIO LEGAL ABOGADOS, becoming a partner in 1995.

In 1999 he joined the firm LANDWELL PRICEWATERHOUSECOOPERS as international partner, staying until 2001, when he joined ROCA JUNYENT as partner of its tax practice. He was a member of the firm's board of directors and managing partner of its Madrid office until 2017. He is auditor (registered in the Spanish Official Register of Auditors -ROAC-) and secretary to the board of directors of various Spanish and foreign capital companies.

He is Honorary Professor of the Financial and Tax Law Department of the Law School of the Autónoma University of Madrid.

He is Professor of the Centro de Estudios Garrigues (Masters in Business Law, Executive Master's Programme in Tax Consultancy and Masters in Taxation) and member of its Advisory Board.

He is professor of advanced courses in tax consultancy, organised by ICADE, ISDE and ESADE. Member of the Council for the Defence of the Taxpayer of the Spanish Ministry of Finance and Taxation (since 2012).

Isidro has Contributor to numerous journals and

publications on Tax Law in Spanish and English; he is member of Editorial Board and Advisory Board from Economist & Jurist, Anuario Fiscal (La Ley) and the Tax Supplement of the journal Derecho y Sociedad

Lawyer selected as tax specialist by "Chambers and Partners (Global and Europe)".

Lawyer recommended as tax specialist by "Practical Law Company, PLC Which Lawyers".

Lawyer listed in the selection of "Best Lawyers in Spain (Tax)" and "Guide to the World's Leading Tax Advisers".

Lawyer listed as tax specialist by the directory "Legal 500 Europe".

Lawyer recommended in the tax section by the directory "International Tax Handbook".

### CURRENT POSITION

Lawyer and partner in charge of the Tax Practice of the Madrid office of MONTERO|ARAMBURU ABOGADOS.

### ACADEMIC BACKGROUND

Degree in Law from the Autónoma University of Madrid and member of the Madrid Bar Association. Degree in Economics and Business Studies from the Autónoma University of Madrid, specialising in Public Finance.

Masters in "The Spanish Tax System", from the Escuela de Economía.

"European Tax Senior School", Valdhoven, Holland.

### SPECIALIZATION

International tax law, VAT, EU tax law, tax treaties, litigation in tax matters.



## 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.





## RODRIGO STOKKELAND

LAWYER, TAX DEPARTMENT,  
SEVILLE OFFICE

### RELEVANT EXPERIENCE

Rodrigo Stokkeland (1987) is an economist at the International Tax department of MONTERO|ARAMBURU ABOGADOS. He joined the firm in February 2019. He graduated in Economics from the Granada University in 2010 and obtained his Master Degree in Tax Law at the Center for Financial Studies of Barcelona.

He started his professional career in Berlin and he has worked in the German tax desk of an important Tax Consulting Firm of Barcelona, advising multinational German groups with business activity in Spain as well as high profile employees secondment to Spain or to Germany. Prior to his incorporation to MONTERO|ARAMBURU ABOGADOS, he worked in Marbella providing tax services to Non-resident entities looking to invest in Spain and to wealthy individuals considering changing their residency to Spain.

He also advises entities with the preparation of the relevant documentation for transfer pricing purposes.

### CURRENT POSITION

Economist, International Tax Department.

### ACADEMIC BACKGROUND

Degree in Economics, Granada University.  
Master degree in Tax Law, Center for Financial Studies of Barcelona.  
Advanced International Taxation Course, Center for Financial Studies.

### SPECIALIZATION

International tax, tax treaties, German desk, transfer pricing, corporate tax.





# MONTERO | ARAMBURU AT A GLANCE

## 45 YEARS OF HISTORY

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MONTERO-ARAMBURU is the only multidisciplinary law firm with capital one hundred percent from Andalusia and the Canary Islands. Founded in Seville in 1971, it stands out as being one of the oldest law firms in Andalusia and the Canary Islands with over 45 years' experience as a multidisciplinary firm.

Its head office is in the capital of Andalusia.

## 6 OFFICES

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It currently has six offices: Madrid, Seville, Santa Cruz de Tenerife, Las Palmas de Gran Canaria, Córdoba and Huelva.

## 13 AREAS OF PRACTICE

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We cover practically all of the areas of company law:

- Civil Law
- Sport and Entertainment Practice
- Tax Law
- International Tax Law
- Labour & Employment
- Local Law Practice
- Commercial & Corporate Law
- Criminal Law
- Litigation and Arbitration
- Public Law
- Corporate Restructuring and Insolvency
- Regulated Sectors
- Urban Planning and Environmental Law

## COMPOSITION

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Over 165 professionals, between lawyers and economists, provide their legal advice services.

There are a total of 235 people working for the firm.

[www.montero-aramburu.com](http://www.montero-aramburu.com)

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