

Tax

**Montero
Aramburu &
Gómez-Villares**
Atencia

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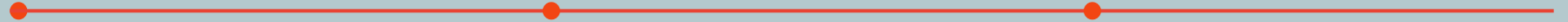
01.

Who we are 

We are a law firm of clients who, by combining **legal quality** with dedication and honesty, accompany them in making their most important decisions.

We work with **dedication and efficiency** in the pursuit of legal excellence, in line with our values.

At Montero Aramburu & Gómez-Villares Atencia every decision we make and every service we offer is imbued with our values:



Honesty

It is the pillar on which the trust our clients place in us is built. We act with transparency and integrity in all situations, ensuring consistency between our words and actions.

Knowledge

We strive to keep up to date and be experts in our field, in order to offer the best possible advice to our clients.

Criterion

Our ability to discern and make informed decisions is a key factor. We offer our clients thoughtful and prudent judgement, always striving for excellence and integrity in every action.



Commitment

For us, commitment is not a formality, but the bond that binds us to our clients. We are by their side every step of the way.

Proximity

We strive to offer personal attention, genuine proximity and friendliness that characterise every interaction with our clients.

Trust

We work hard to gain and maintain our clients' trust in every case and situation, always meeting our objectives and commitments.

In our firm, human quality
is at the same level as legal quality.

We turn every professional relationship into a
personal commitment, anticipating and solving
our clients' legal challenges with solid, innovative,
effective and, above all, honest solutions.

DATA:



+270 Lawyers and economists
+370 Employees



9 Offices located in the
national territory



22 Areas of practice

02.

Services

Our firm has specialists in all areas of law, which allows us to offer comprehensive advice to our clients in both the public and private sectors, seeking an innovative approach that generates a positive impact on business strategy and provides a clear differential value.

Areas of specialisation

- Banking and Finance
- Civil
- Compliance and Corporate Governance
- Corporate and M&A
- Digital
- Family Business
- Energy
- Entertainment and Sport
- Foundations, Associations and other Non-Profit Entities
- Real estate
- Employment Law
- Capital Markets
- Commercial Law
- Criminal Law
- Litigation and Arbitration
- Industrial and Intellectual Property
- Public and Regulatory
- Restructuring and Insolvency
- Insurance
- Sustainability and Environment
- Tax
- Town planning

03.

Tax 

Tax law is one of the fundamental pillars of our firm. We advise individuals and legal entities on the resolution of tax issues that arise in the ordinary operation of their businesses, both nationally and internationally, resolving doubts that arise with respect to any figure of the tax system as well as procedures before the tax administration. We assist our clients to plan their business, offering strategic solutions for tax optimisation, maximising tax efficiency and minimising tax risks throughout their commercial and personal operations.

General taxation

- Recurrent advisory service to companies, individuals and family groups for compliance of their general tax obligations.
- Establishment of internal protocols in the company's undertakings to minimise tax contingencies, taking into consideration the client's sector of activity.
- Advising on changes and reforms in tax legislation that may have an impact on the clients' tax policy.
- Execution of tax due diligence processes for the detection of contingencies in both direct and indirect taxation, in processes of purchase, sale or entry of new investors.
- Advice on the taxation of groups of companies.
- Advice on the application of tax benefits and incentives, as well as preparation of the relevant documentation for their application.
- Assistance in liaising with the tax authorities, especially in tax audits.

International taxation

- Planning and advising on international transactions: corporate acquisition and financing structures, corporate and asset reorganisations, mergers and acquisitions.
- Tax planning for foreign investment projects in Spain and the internationalisation of Spanish companies, including capital repatriation strategies and tax planning for divestment.
- International investment structures through Spanish holding companies.
- Advice on EU tax law matters. Monitoring of legislative initiatives at EU level and case law of the Court of Justice of the European Union.
- Advice on the international mobility of workers (impatriates and expatriates). Analysis of tax residency and study of exit tax optimisation.

Contentious taxation

- Advice on all kinds of administrative procedures before the different tax administrations (State Tax Administration Agency, Autonomous Communities, local entities).
- Advice and defence in economic-administrative claims and contentious-administrative appeals against the Administration's dismissal decisions; with special review of the adequacy of the Administration's actions in tax proceedings.
- Submitting applications for the refund of tax overpayment and other extraordinary appeals for review in order to obtain the correct taxation of the client in cases where situations of aggravation are detected.

Business restructuring

- Study and approach to the optimal asset structure for business groups.
- Advising on transactions under the special tax regime for restructuring transactions such as mergers, spin-offs, non-monetary contributions and exchanges of securities, among others.
- Improving the taxation of corporate groups through the application of special tax regimes.
- Negotiation assistance for acquisitions and transfers of companies and business units, project financing, etc.

Estate and succession planning

Advice and succession planning in the event of death, inter vivos gifts, liquidation of community property or preparation of testamentary dispositions for individual clients.

Analysis of the degree of take-up of tax incentives for family businesses and adoption of the necessary measures for their optimisation.

Design and implementation of the family succession plan, adopting corporate and asset structures that reduce the tax costs associated with the generational handover of ownership of the family business.

Drafting and implementation of family protocols and other documents aimed at establishing the relations of family members and management bodies.

Tax and accounting technical management

Services of tax and accounting management including, but not limited to, bookkeeping for companies, presentation of periodic tax returns, accounting and tax closing processes, management and processing of public deeds, assistance in the preparation of informative and census returns, legalisation of mandatory accounting books and deposit of annual accounts

04.

Contact 

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ACCOMPAN-
YING YOU
IN EVERY
DECISION

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Aramburu &
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