GARRIGUES



Xavier Asensio Andreu

Partner

Barcelona

xavier.asensio@garrigues.com

Abogado colegiado nº 33164

I. Colegio de la Abogacía de Barcelona

Avinguda Diagonal, 654

08034 Barcelona (Spain)

Tel: +34 93 253 37 00

Fax: +34 93 253 37 50

Tax
Private Equity
Banking and Finance

Xavier Asensio is a partner in Garrigues' Tax Department and joined the firm in 2007. He specializes in mergers & acquisitions, the consolidated tax regime and accounting law, as well as in the tax treatment of financial Institutions and their business groups, to which he provides ongoing advisory services. He has extensive experience in M&A transactions relating to business groups, advising in particular on tax matters in the main M&A transactions and internal restructuring processes executed by business groups in the financial services industry. He holds a Law Degree from Universidad Autónoma de Barcelona and an Executive Master's Degree in Business Law from Centro de Estudios de Garrigues in collaboration with Harvard Law School.

Experience

Xavier Asensio has been a partner in Garrigues' Tax Department since 2025. He joined the firm in 2007.

He has extensive experience in M&A transactions, particularly in providing ongoing advice on tax matters in the main M&A transactions and internal restructuring processes executed by business groups in the financial services industry (merger processes and conversions of savings banks into banks, acquisitions and integrations of banking groups, etc.).

Expert in corporate income tax, the consolidated tax regime and accounting law. He provides recurring advice to all kinds of entities and business groups, although he specializes in the tax treatment of financial institutions and their business groups, insurance companies and private equity firms.

Academic background

- Law Degree, Universidad Autónoma de Barcelona.
- Master's Degree in Business Law, Centro de Estudios de Garrigues in collaboration with Harvard Law School.

Teaching activity

Xavier has been a lecturer in the selective course for the senior corps of inspectors of the Cataluña Autonomous Community Government and in courses at the Cataluña Actuaries' Association.

Memberships

Barcelona Bar Association.

Publications

- "Limitaciones en el Impuesto sobre Sociedades a la deducibilidad de pérdidas derivadas de instrumentos de patrimonio" (Corporate Income Tax Restrictions on the Deductibility of Losses on Equity Instruments). Técnica Contable y Financiera nº 15, Wolters Kluwer. January 2019.
- "Tributación de las criptomonedas" (Taxation of Cryptocurrencies). Diari de Tarragona. July 2022.