



## José María Pérez Gardey

Partner

Seville

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### Tax

Family Business

Agribusiness and Food

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José Maria Pérez holds a degree in Economics and Business Studies from Universidad de Sevilla. He has a Master's Degree in Tax Counseling from Instituto Jurídico del Monte Piedad y Caja de Ahorros de Huelva y Sevilla.

He holds an MBA from San Telmo Business School. Member of the Seville Economists Association.

He specializes in tax law and family business. Tax treatment of restructuring and merger & acquisition transactions, tax due diligence reviews, and taxation of SMEs and real estate companies. In addition to Family Business and Family Protocol Consulting.

Partner at Garrigues since 2007. Adviser to numerous family businesses and secretary or deputy secretary to numerous boards of directors. Over the course of more than 25 years at the firm, his professional practice has mainly focused on family businesses.

He is a part-time lecturer at the San Telmo Business School. He has published articles on family businesses, their tax treatment and their issues.

He has conducted conferences on family protocol and family business succession at the Almería and Seville Chambers of Commerce.

### Experience

He has been a Garrigues partner since 2007, having joined the firm in 1995. He is currently the partner in charge of the Tax Department in the Andalucía and Canary Islands area.

He has extensive experience in general and comprehensive taxation, as well as tax planning.

Tax treatment of restructuring and merger & acquisition transactions and tax due diligence reviews.

Taxation of SMEs and real estate companies.

Family Business Consulting.

Family Protocol.

## **Academic background**

- Academic Development Program (ADP), Instituto Internacional San Telmo, Seville
- MBA, Instituto Internacional San Telmo, Seville
- FUNDEFAN, Instituto Internacional San Telmo, Seville
- Master's Degree in Tax Counseling, Instituto Jurídico del Monte Piedad and Caja de Ahorros de Huelva y Sevilla, Seville

## **Publications**

Articles on family businesses, their taxation and their issues.

Conference of family protocol and family business succession at the Almería and Seville Chambers of Commerce.

He has participated as a speaker in courses on tax and accounting matters organized by the firm and as a guest in a number of programs and courses at the San Telmo Institute.