



## Carlos Enrique Revert Rama

Senior associate

Murcia

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### Tax

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Carlos Revert is a Senior Associate in the Tax Department of Garrigues, where he has been working since 2013. He has extensive experience in providing tax advice to multinational groups with a presence in Spain and to family-owned companies in the context of their business activities. He has also been involved in numerous M&A transactions and has advised foreign funds and financial institutions in the study of the tax aspects of their products or investment schemes. He holds a double degree in Law and Business Management from the University of Murcia and has completed a Master's Degree in Tax Consultancy at ENAE Business School. He is a member of the Tax Section of the Murcia Bar Association.

### Experience

Carlos Revert has been a Senior Associate in the Tax Department of Garrigues since 2020, joining the firm in April 2013. In his professional activity he is regularly involved in providing tax advice in various areas, including:

- Taxation of individuals, covering Personal Income Tax, Wealth Tax, Inheritance and Gift Tax, the Solidarity Tax on Major Fortunes and the informative return on assets and rights located abroad. He is a specialist in the application of the exemption for income received for work effectively carried out abroad.
- Direct taxation of companies and groups of companies for corporate income tax purposes, especially in the agribusiness sector.
- Indirect taxation of all types of companies and business operations (such as international trade operations, real estate or special Value Added Tax regimes).
- Recurrent advice in tax audits and inspection procedures, sanctioning proceedings, claims and appeals before administrative and jurisdictional bodies in the tax field.

Finally, he has participated in numerous company acquisition processes, advising on all matters relating to the tax implications of the structures set up to carry out such investments and carrying out reviews of companies to analyse and assess their situation from the point of view of compliance with tax regulations (due diligence processes). Likewise, he has participated in multiple reorganisation processes of business groups, analysing

them from a financial and tax point of view.

## **Academic background**

Degree in Law, Universidad de Murcia.

Degree in Business Management, Universidad de Murcia.

BA (Hons) International Business Degree, Manchester Metropolitan University.

Master in Taxation Law, ENAE Business School (Honourable Mention).

## **Memberships**

He is a member of the Tax Section of the Murcia Bar Association.

## **Publications**

He has participated in various seminars organised by Garrigues and has published press articles on tax matters.