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Tax

Mergers & Acquisitions

Miquel is a senior associate in the Tax practice.

He has extensive experience advising on numerous M&A transactions, both in the context of foral tax regulations (Basque Country and Navarre) and the common territory tax regulations. In addition, he regularly advises local and international companies on the various areas of tax law.

He is part of the International Tax and Mergers and Acquisitions practice groups.

Miquel holds a degree in Law from ESADE Business & Law School and a double Master's degree in Access to the Legal Profession and in Tax Advisory and Management from ESADE Business & Law School.

Experience

Miquel joined the San Sebastián office as a senior associate in 2026 and, prior to that, developed his professional career in the international tax and transaction area at a Big Four firm, initially in Barcelona, where he began his professional practice in 2017, and subsequently in the Basque Country from 2022.

He has extensive experience advising on M&A transactions, both in the context of foral tax regulations (Basque Country and Navarre) and the common territory regulations. In particular, he advises on the conduct of tax due diligence processes, from both the buyer's and the seller's perspective, across entities in a wide range of sectors, as well as on structuring matters and the tax review of the purchase agreements.

In addition, he regularly advises local and international companies on direct and indirect taxation matters subject to foral tax regulations (Basque Country and Navarre) and the common territory tax regulations, as well as on tax procedures and restructuring transactions.

Academic background

- Law degree from ESADE Business & Law School (Ramon Llull University).

- Double Master's degree in Access to the Legal Profession and in Tax Advisory and Management from ESADE Business & Law School (Ramon Llull University).

Memberships

Member of the Barcelona Bar Association (ICAB), registration number 44.602.