GARRIGUES

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Tax
Family Business
Automotive
Energy

José María López Mas is a senior associate in the Tax Law department at Garrigues, where he practices in the areas of tax litigation, tax audits, local and regional taxation (especially real estate), tax duties, family business groups and corporate restructuring. He is in charge of legal address of tax litigation at Justice Court and Administrative Courts as well as recurrent advice on tax matters for family business groups and multinationals, with extensive experience in advising real estate, energy, rentacar and health sector companies. He holds a degree in Law and Economics and Business Administration from the Universidad Pontificia de Comillas, ICADE (E-3).

Experience

José María López Mas is a senior associate in the Tax Law practice at Garrigues, which he joined in 2005. In his professional activity he has been involved in tax litigation at Justice Court and Administrative Courts, including:

- Disputes relating to tax liability derivation proceedings brought by different tax administrations against individuals and legal entities, concerning local and state taxes.
- Litigation for the recovery of taxes paid, both by residents and non-residents, on the occasion of the challenge of rules that appear to be unconstitutional and/or contrary to European Union Law.
- Disputes related to tax regularisations and, where appropriate, the corresponding penalty proceedings.
- Disputes related to undue taxation caused by incidents in the Real Estate Cadastre (IBI, IIVTNU) or the corresponding urban planning instruments, as well as fair value verification proceedings.

He also provides ongoing advice on tax matters and participates on a recurring basis in tax audits:

- Regular advice on tax matters for family business groups, national and multinational groups, with extensive experience in advising real estate, energy, rentacar and health sector companies.
- Tax audits related to corporate restructuring operations under the special regime for mergers, divisions, contributions of assets and exchanges of securities.
- Tax audits for local, regional and state taxes.
- M&A transactions in the healthcare and rentacar sectors.

Academic background

Degree in Law and Business Administration, Universidad Pontificia de Comillas (ICADE E-3).

Memberships

José María López Mas is a member of the Alicante Bar Association (associated number 6.268) and of Alicante Association of Economists (associated number 2.792).