GARRIGUES



Antonio Narváez Luque

Counsel

Malaga

antonio.narvaez@garrigues.com

Marqués de Larios, 4

29005 Málaga (Spain)

Tel: +34 95 207 55 25

Fax: +34 95 207 55 35

Tax

Mergers & Acquisitions

Antonio Narváez is a counsel in the tax practice area, specializing in the provision of advice to financial groups in relation to mergers and acquisitions, and to corporate groups taxed under the consolidated tax regime.

Experience

He has extensive experience providing ongoing tax advice to corporate groups, particularly in the financial and real estate sectors. In addition to this ongoing professional service, he has advised on multiple M&A and restructuring transactions, as well as on sales and purchases of businesses and companies.

This, coupled with his specialization in the taxation of financial products and investments, has enabled him to advise corporate and family business groups, particularly those going through growth and restructuring phases, in addition to advising entities in the private banking sector and providing specialist services to a number of credit institutions.

He has been a lecturer at Universidad de Málaga, teaching several subjects related to corporate taxation. He is currently a lecturer at the Escuela Superior de Estudios de Empresa where he teaches classes on the Master’s degree in European Financial Consultancy course, in addition to which he teaches on the Master's Degree in Tax Advice and Taxation course at Universidad de Málaga.

He has given papers during training events aimed at judges and senior judges sponsored by the Spanish General Council of the Judiciary. He has also participated in the delivery of specialization courses aimed at members of the Senior Corps of State Tax Inspectors, organized by the Ministry of Finance.

He is a member of the Malaga Economists’ Association, as well as a founding member of the financial education project known as “Edufinet”, with which he actively collaborates with the aim of educating the public on financial matters by posting content online and conducting seminars and talks.

Academic background

He has a degree in Economics from Universidad de Málaga, and is a research member of the Department of Economic Theory and History at Universidad de Málaga.

Publications

He is the coauthor of various books and handbooks recognized by the most prestigious publishers, his more recent works including most notably the following:

- "Estudios sobre la recuperación y resolución de entidades de crédito - Enfoques interdisciplinares" (Studies on the recovery and resolution of credit institutions. Interdisciplinary approaches) (2020), published by Thomson Reuters-Aranzadi.
- "Comentarios a la Ley Reguladora de los Contratos de Crédito Inmobiliario" (Commentary on the law regulating real estate credit agreements) (2019), published by WOLTERS KLUWER ESPAÑA, S.A.
- “El control societario en los grupos de sociedades” (Corporate control in corporate groups) (2017), published by WOLTERS KLUWER ESPAÑA, S.A.
- “La cláusula suelo en los préstamos hipotecarios (3ª edición)” (The floor clause in mortgage loans (3rd edition)) published by BOSCH (2017).
- "Nuevo Tratado de Fundaciones” (The new foundations treaty) published by Thomson Reuters-Aranzadi (2016).
- “El Gobierno Corporativo de las entidades bancarias” (The corporate governance of banks), published by Thomson Reuters-Aranzadi (2016).
- “La cláusula suelo en los préstamos hipotecarios (2ª edición)” (The floor clause in mortgage loans (3rd edition)) published by BOSCH (2015).
- “Guía Práctica de la Declaración de la Renta” (Practical guide to tax returns), published by Diario Expansión (2015).
- “Ley de Cajas de Ahorros y Fundaciones Bancarias: la expulsión de las cajas de su paraíso financiero” (The savings banks and bank foundations law: the expulsion of savings banks from their financial haven) (2014) published by WOLTERS KLUWER ESPAÑA, S.A.
- “Guía de la Fiscalidad de las Operaciones Financieras” (2013) (Guide on the Taxation of Financial Transactions), published by WOLTERS KLUWER ESPAÑA, S.A.

In addition, he has published numerous articles and collaborative pieces in journals including “Vida económica”, “Extoikos” and “Edufinet”, and in the newspaper Diario Sur. These include most notably: “La justicia en el ámbito tributario: problemas y reflexiones” (Justice in the tax sphere: problems and reflections), “Impuestos y Medioambiente: un binomio para reflexionar” (Taxes and the environment: a pairing worthy of reflection), “Una mirada al IRPF” (A look at personal income tax), “El «Tea party» y los impuestos” (The Tea Party and taxes) and "El régimen de compensación en el IRPF como instrumento de presión fiscal” (The IRPF offset regime as a means of exerting fiscal pressure).