GARRIGUES



Javier de Rojas Sánchez

Partner

Madrid,German Desk

javier.de.rojas@garrigues.com

Abogado colegiado nº 83616

I. Colegio de la Abogacía de Madrid

Plaza de Colón, 2

28046 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

Tax
Mergers & Acquisitions
Private Equity

Javier de Rojas is a partner in Garrigues' Tax Department, where he pursues his professional practice in the areas of general taxation, international taxation, taxation of operators in the financial sector, advising on M&A transactions, private equity and venture capital transactions, sales and purchases of companies and financial asset portfolios (including participation in tax due diligence work), LBO and refinancing processes, as well as business group reorganizations and restructurings at the Spanish and international levels. He handles both participation in the above-mentioned transactions as well as ongoing tax advisory services for Spanish groups in which private equity investors hold ownership interests, with special involvement in the health, distribution and education sectors. He holds a Degree in Law and Economics and Business Studies (ICADE-E3) from Universidad Pontificia de Comillas, where he also teaches. He has been recognized by Chambers & Partners and is a member of the Madrid Bar Association. In addition to Spanish and English, he is also fluent in German and is a member of the German Desk.

Experience

Javier de Rojas has been a partner in the tax practice area since 2011.

He is a member of the team specialized in advising on transactions relating to private equity, venture capital, M&A, group restructurings and sales and purchases of companies and businesses. He has participated in numerous processes involving the acquisition of companies and financial asset portfolios, advising on all aspects of the financial/tax implications stemming from the structures arranged to carry out such investments, and performing reviews of companies to analyze and assess their situation from a tax compliance standpoint (tax due diligence processes). He has also participated in multiple Spanish and multinational group reorganization processes and has provided tax advice on company refinancing arrangements, analyzing them from the standpoint of the financial/tax implications they raise. As a result of most of the investment processes he has participated in, he has acted as the tax adviser to the companies or groups in which such investments are made. Accordingly, he is also responsible for providing ongoing and general tax advice, in the different areas, to companies that operate in a wide range of industries

(infrastructure and manufacturing, health sciences, hospitality and restaurant business, distribution, etc.).

He also advises on transactions performed by the financial industry, for credit institutions and investment services firms, bringing extensive experience in, and knowledge of, the operations of such entities and the products and services they sell. In this area, he has a wealth of experience in the field of tax equity transactions relating to various types of assets and activities.

He is a member of several professional associations and organizations linked to the private equity industry (Venture Capital Institute, ASCRI, World Services Group, etc.), serving as the representative of Garrigues' tax department at some of them.

He is a lecturer on direct taxation in the Master's Degree for Access to the Legal Profession (taxation specialization) at Universidad Pontificia de Comillas de Madrid (from 2017 onward). He is also a lecturer in the Master's in International Taxation at Centro de Estudios Garrigues (from 2015 onward). He has delivered numerous papers on taxation at the Madrid Bar Association (ICAM) as well as at other institutions and organizations.

Javier de Rojas is a member of the Madrid Bar Association.

Academic background

Degree in Law and Economics and Business Administration, Universidad Pontificia Comillas, ICADE E-3, 1997.

Teaching activity

Javier is a lecturer on tax law in the Master's Degree for Access to the Legal Profession at Universidad Pontificia de Comillas (ICAI-ICADE).

He has also been a lecturer in the Master's Degrees organized by Centro de Estudios Garrigues and Universidad Camilo José Cela, as well as in numerous tax law sessions conducted by the Madrid Bar Association (ICAM).

Memberships

Javier represents Garrigues vis-à-vis the Private Equity Institute (INCARI) and also participates actively in the Firm's ongoing relationship with Spaincap (Spanish Venture Capital & Private Equity Association).

Distinctions

Javier has been recognized by the following legal directories:

Chambers Europe 2022: "Tax Leading Lawyer". Javier de Rojas has a wealth of experience in advising clients on M&A transactions, particularly those involving private equity elements. His clients remark that Javier "Suggests creative and solid solutions when complex situations arise, with a perfect understanding of what is needed and an approach focused on achieving objectives."

World Tax 2023: General tax advice. Transactional tax. Highly regarded.

Best Lawyers 2023. Private Equity. Tax Law.

Publications

Issues relating to general taxation, sales and purchases of companies and the taxation of financial products.