GARRIGUES



Juan Reig Gastón

Partner

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Tax
Mergers & Acquisitions
Private Equity

Juan Reig is a partner in the Garrigues Tax Department. He is an expert in tax advice for complex merger and acquisition projects. He specializes in advising international and national private equity funds, along with some of the leading Spanish multinational groups. He actively participates, in collaboration with the Tax Litigation team of the Garrigues Tax Department, in the legal direction of complex tax proceedings, having successfully obtained favorable resolutions and judgments in many of the cases in which he has participated. He is an accounting expert, an active member of the Accounting Principles and Standards Commission of the Spanish Association of Accounting and Business Administration (AECA), and member of one of the working groups created by the Accounting and Auditing Institute (ICAC) to prepare certain resolutions implementing Spanish accounting regulations, based on the International Financial Reporting Standards.

Experience

Juan Reig joined Garrigues in 1992 and became partner in the Garrigues Tax Department in 2004. He has extensive experience in providing tax advice on highly complex matters, including:

- Leveraged investment projects for international and national private equity funds, covering aspects related to co-investors, debt service and security packages, as well as alternatives for engaging and motivating the management teams of acquired companies.
- Projects to integrate companies through merger and spin-off processes, as part of the creation of large multinational groups. These notably include a project to create one of the world leaders in the international air transport industry, entailing considerable technical difficulty due to the existence of multiple regulatory conditions, stock market listings and location across multiple jurisdictions.
- Reorganization projects in both multinational groups and family groups, to support expansion of the activities of the former and to streamline the ownership structures of the latter.
- Debt restructuring projects, both through out-of-court processes and judicial refinancing and insolvency proceedings, both domestic and cross-border.

- International debt issues, including convertibles and hybrids.
- Ongoing advice to multinational groups and international investment firms, on specific tax aspects such as mechanisms to avoid double taxation, tax consolidation, remuneration of managers and directors, carried interest, related-party transactions and application of tax incentives.
- Tax disputes related to all of the above aspects.

Juan has worked closely with various associations to implement tax aspects of certain projects and regulatory changes, with special emphasis on the private equity industry and the international air transport industry.

Juan is a recognized accounting expert, with extensive experience advising on operations that entail business reorganization, intra-group operations, mergers and acquisitions. He is the Coordinator of the Accounting Law area at Garrigues. Juan is also an active member of the Accounting Principles and Standards Commission of the Spanish Association of Accounting and Business Administration (AECA). He was the rapporteur for the document issued by AECA “Contributions of partners in the accounting field and connection with the legal regime of capital companies”. He has also collaborated with the Institute of Accounting and Account Auditing (ICAC), through one of its working groups, on the drafting of certain resolutions implementing Spanish accounting regulations, based on the International Financial Reporting Standards.

Academic background

Degree in Law, Universidad Complutense de Madrid.

Associate’s Degree in Business Administration, Instituto Universitario San Pablo-CEU.

Memberships

Member of the Madrid Bar Association.

Member of the Commission of Accounting Principles and Standards of the Spanish Association of Accounting and Business Administration (AECA).

Distinctions

Best Lawyers, Tax Law

Publications

Juan has participated as a speaker at numerous seminars and conferences, mainly related to private equity, accounting law and certain special corporate income tax regimes.