GARRIGUES




## Eduardo Abad Valdenebro

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**Tax**
Insurance
Private Equity
Mergers & Acquisitions

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Eduardo Abad is the partner in charge of the Tax Law Department at Garrigues, specialising in tax law for banking, insurance and other financial entities, as well as energy companies and service sector entiti. His experience has enabled him to participate in numerous M&A transactions, real estate investments and private equity. He participates, together with the Tax Litigation group, in the legal management of numerous proceedings before the administrative courts and the courts of justice, including the Supreme Court and the Constitutional Court, as well as the most relevant State aid proceedings in tax matters before the CJEU (Luxembourg).

He is also the partner in charge of the firm's Innovation and Digitalisation Committee. He holds a degree in Law and Business Administration from the Universidad Pontificia de Comillas and has been an associate professor at this University since 1998. He has been recognised by numerous directories and publications: Chambers&Partners Europe (Band 1), Legal 500 (Hall of Fame), ITR World Tax (EG Tax Leading Advisor & WT Highly Regarded), Who is Who Legal ("Global Leader" in Corporate Tax-Advisory), Leaders League ("Leading" in Corporate Tax), etc.

## Experience

Eduardo Abad is the partner in charge of the Tax Law Department at Garrigues, the firm where he has developed his professional career. He specialises in the areas of taxation for banking, insurance and other financial entities, as well as energy companies and service sector entities (private security, consulting, legal advice, etc.). His experience has enabled him to participate in numerous M&A transactions, real estate investments and private equity. He is an expert in the tax aspects related to capital markets and financial products, and is a leading lawyer for the main Spanish and foreign financial institutions operating in these markets.

He is a specialist in debt and preference share issuance transactions carried out by national and international issuers.

He participates, together with the Tax Litigation group, in the legal management of numerous proceedings before the economic-administrative courts and the courts of justice, including the Supreme Court and the Constitutional Court, as well as some of the most relevant State aid proceedings in tax matters brought by the European Commission and before the EU Courts of Justice (GUEB and CJEU).

He also collaborates on a regular basis in legal-tax matters with the main Spanish and foreign private banking entities, advising them and their clients in the main areas of family business.

He is an expert in Accounting/Financial Reporting Law and member of the Financial Instruments Experts Forum of the Spanish private Association of Accounting and Business Administration (AECA).

He has also collaborated with the CEOE on tax matters through its Tax Committee. He is also a regular speaker at seminars and conferences of the firm and various specialised centres (IEB, Instituto de Fomento Empresarial, etc.) and foundations and associations (Fundación de Impuestos y Competitividad, Asociación Española de Leasing y Renting, Asociación Española de Factoring, etc.).

He has been the partner in charge of the firm's Innovation and Digitalisation Committee since 2021.

## Academic background

- Law degree from Universidad Pontificia Comillas (ICADE E-3) in 1994.
- Degree in Business Administration and Management (ADE) from Universidad Pontificia Comillas (ICADE E-3) in 1995.

## Teaching activity

He has been an Associate Professor at the Universidad Pontificia de Comillas since 1998, teaching various subjects in Tax Law and Accounting/Financial Reporting.

He has been tutor of numerous Final Degree Projects at Comillas Pontifical University.

In addition, he has been director and lecturer of several Executive Programmes at Centro de Estudios Garrigues and lecturer in Fiscal, Financial and Tax Law in several MBAs (MBA La Salle IGS Business, MBA Instituto de Estudios Bursátiles IEB, etc.), as well as speaker at numerous seminars, courses and conferences, such as the El Escorial summer course programme of the Universidad Complutense, the course "International taxation: development of the BEPS project", or the "Seminar on Commercial and Tax Law", organised by the Universidad Complutense, the Universidad Pontificia de Comillas ICADE and AEDAF.

## Memberships

- Trustee of the Tax and Competitiveness Foundation (FIC), being its President in 2020.
- Member of the Financial Instruments Experts Forum of the Spanish Association of Accounting and Business Administration (AECA).
- He is a member of the ICADE Business Club, whose aim is to stimulate and develop the entrepreneurial spirit among the University's students and collaboration among its members in the business field.
- Madrid Bar Association, member number 61680.

## Distinctions

- Chambers & Partners Europe ("Band 1" in Corporate Tax)
- Legal 500 ("Hall of Fame")
- ITR World Tax ("EG Tax Leading Advisor" & "WT Highly Regarded")
- Who is Who Legal ("Global Leader" in Corporate Tax-Advisory)
- Named "Most innovative lawyer of the year 2020" by Financial Times
- Leaders League ("Leading" in Corporate Tax)
- Best Lawyers (Tax Law, Insurance Law and Private Equity Law)
- Iberian Lawyer
- Etc.

## Publications

Co-author of several books and manuals: "El Régimen Fiscal de las Operaciones de Arrendamiento Financiero" (Spanish Leasing and Renting Association), "Estudios de derecho mercantil y derecho tributario: Derechos de los socios en las sociedades de capital, consumidores y productos financieros y financiación de empresas en el nuevo marco tecnológico" (Thomson Reuters Aranzadi), "La Sociedad Cotizada" (Editorial Marcial Pons); "Modificaciones estructurales de las sociedades mercantiles", published by RDS Aranzadi, "Derecho Tributario, Cuadernos de Derecho para Ingenieros. Cuaderno XXVII sobre Derecho Tributario" (La Ley Wolters Kluwer), etc.

Numerous articles and publications, including articles published in recent years in various specialist journals, such as "Minimum legal distribution of dividends: Right of separation. Taxation and solvency of the company" (Revista de derecho concursal y paraconcursal: Anales de doctrina, praxis, jurisprudencia y legislación Nº 28), "Principales pronunciamientos de la DGT sobre el nuevo PGC" (Estrategia financiera Nº 265 y 266), "El tratamiento fiscal de la provisión por depreciación de cartera" (Estrategia financiera Nº 252), "Cambios en el proyecto de circular contable del Banco de España" ("Estrategia Financiera", "Spain: New Regime put in place for the issue of preference shares" (Capital Markets-International Tax Review"), "Novedades fiscales para 2018" (Economist & Jurist) etc.

He has been named "Legal Influencer" by Lexology since 2019 for several years (in the "Lexology's Legal Influencers programme", which recognises firms and authors who publish excellent content on a given subject (Corporate Tax) in a given area (Europe).