GARRIGUES

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Tax
Mergers & Acquisitions
Family Business

Antonio Ruiz is a partner in the Corporate Tax Law Department at Garrigues. As an expert in transfer pricing, he is responsible for the transfer pricing practice in the Levante area (Valencia, Murcia and Alicante) of Garrigues. In addition, he has extensive experience in economic valuations of companies, businesses and intangible assets.

Moreover, Antonio is an expert in business reorganisation processes (mergers, acquisitions, etc.) in the context of family businesses, and he has led transactions for the acquisition or transfer of medium-sized companies, businesses and assets in different sectors of activity.

He has extensive experience in general taxation as well as in international taxation with extensive experience in the hotel and industrial sector, having participated in restructuring processes of international groups and businesses.

He has been an associate lecturer in the Department of Tax Law at the University of Alicante and is a regular speaker at seminars and training programs.

Experience

Antonio Ruiz has been a partner in Garrigues' Corporate Tax Law department since 2013 and, as head of the transfer pricing department in the Levante area (Valencia, Alicante and Murcia) of Garrigues, the firm where he has pursued his entire professional career, he advises all manner of business groups in different economic sectors on defining their transfer pricing policies, valuing related-party transactions and preparing the legally required documentation. He also advises on tax audits, APA's and MAP's.

Among other fields related to taxation, he is a specialist in international taxation and in the taxation of non-residents, having participated in the restructuring of international groups.

As a result of his involvement in the transfer pricing practice, he has extensive knowledge of different sectors, including the hotel, industrial and service industries.

As an economist, he is an expert in valuations of companies, businesses and intangible assets of companies.

In addition, Antonio is an expert in business reorganisation processes (mergers, acquisitions, etc.) in the context of family businesses and has led operations for the acquisition or transfer of companies, businesses and assets.

Lastly, as a partner he has extensive knowledge of the tax implications of Public Administrations with special emphasis on the Value-Added Tax, having a regular teacher at internal training courses organized by the Province of Alicante for the municipalities of the province related to Public Sector entities' taxation matters.

This Garrigues' partner has been an associate professor at the University of Alicante in the Financial and Tax Law Department, and has taught University Master programs both within the University of Alicante and the CEU University Cardenal Herrera for Taxation in Financial Assessment and management of capital resources. Additionally he is a regular speaker at various seminars and conferences organized by Garrigues or by various specialist centers such as COEPA, Valencian Community Textile Employers Association, the Industrial Business Association of Sax, University of Valencia, La Caixa,...

He is a member of the Association of Economists of Alicante.

Academic background

- Degree in Economics and Business Administration from the University of Alicante, having studied at the center attached to the University CEU San Pablo, He studied part of the degree course at Sheffield Hallam University (Sheffield, United Kingdom).
- Advanced Studies Diploma for having excelled during the period of teaching and research in the Financial and Tax Law Doctorate program of the Economic and Financial Discipline Department at the University of Alicante.

Publications

- Co-author, "Tax Incentives for Research, Development and Technological Innovation in the Corporate Income Tax", AT News Number April 12, 2012, Textile Employers Association of Valencia (ATEVAL), Valencia, Page 30.
- Co-author, "New Personal Income Tax Act 2003", January 2003. Recoletos Grupo de Comunicación SA, Madrid. 499 Pages.