GARRIGUES



Fernando Santos Cubero

Partner

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Tax

Fernando Santos is a partner in the Tax practice area, where he performs his professional activity providing tax advisory services to national companies and to Spanish subsidiaries of multinational groups, both listed and unlisted. In particular, he provides ongoing advice to companies mainly in the insurance and financial sector. Fernando specializes in the structuring of securitization transactions, financing and the issuance of all kinds of debt instruments. In addition, as part of the group specialized in advising on private equity transactions, he participates in transactions for the acquisition of companies and/or businesses, as well as in business reorganizations. Degree in Law from Universidad Complutense de Madrid and LL.M in Tax Counseling from Instituto de Empresa (IE). Member of the Madrid Bar Association.

Experience

Fernando Santos is a partner of Garrigues, which he joined in 2007.

In his professional activity, he provides ongoing tax advisory services to listed and unlisted entities belonging to different sectors, including most notably the insurance and financial sectors, offering tax and accounting solutions for the different day-to-day problems derived from their businesses.

He specializes in the structuring of national and international securitization transactions, business financing and the issuance of all kinds of debt instruments.

He provides ongoing advisory services in the acquisition and sale of companies and/or businesses, as well as in business reorganizations:

- Fernando advises private equity firms and industrial entities on sales and purchases of companies and/or businesses, including due diligence processes, the analysis of potential tax implications of transactions and the review of corporate documentation from a tax perspective.
- He participates in advising on business restructuring transactions within national and international groups, analyzing their tax impact both at the level of the entities involved and of the group to which they belong.

Lastly, he has extensive experience in advising on tax inspection and investigation proceedings by the Spanish tax authorities, both in their initial phase before tax inspectors and participating, as necessary, in economic-administrative and judicial review procedures.

Academic background

- Executive Master’s Degree in Business Law from Centro de Estudios Garrigues in conjunction with Harvard University.
- LL.M in Tax Counseling from Instituto de Empresa (IE).
- Master's Degree in Stock Exchanges and Financial Markets, from Instituto de Estudios Bursátiles (IEB).
- Degree in Law from Universidad Complutense de Madrid.

Teaching activity

He has spoken at various courses relating to the taxation of financial transactions organized by different credit institutions and private banks in association with Centro de Estudios Garrigues.

Memberships

Member of the Madrid Bar Association.

Distinctions

- Legal 500, 2022
  Rising Star
- Legal 500, 2021
  Rising Star

Publications

Numerous articles and publications, including the articles published in recent years in, among others, the journals “International Tax Review (Capital Markets)”, “Estrategia Financiera”, etc.