GARRIGUES

José Manuel Cardona

Of counsel

Palma de Mallorca

jose.manuel.cardona@garrigues.com

Abogado colegiado nº 1755

I. Colegio de Abogados de Baleares

Avda. Conde Sallent, 23

07003 Palma de Mallorca (Spain)

Tel: +34 971 21 34 84

Fax: +34 971 21 31 50

Tax
Corporate and M&A
Tourism and Hotels
Family Business

José Manuel Cardona is Of Counsel at Garrigues. Partner of Garrigues from 2003 to 2024, having joined the firm in 1991. Since 1992 he has worked from our Palma office. He specialises in tax law, corporate law, contracting and M&A transactions. He is mainly involved in providing services to family businesses and tourism groups, both national and international, having participated in many of the most important transactions in the tourism sector. He is also legal advisor and/or secretary of the board of directors of some important companies based in the Balearic Islands, author of numerous articles on current legal and tax issues and other publications, and is also a regular speaker at the conferences on the dissemination of legal developments organised by Garrigues in the Balearic Islands.

José Manuel is also the head of our Tourism and Hotels industry, made up of a large group of professionals from all our offices and departments who provide 360º advice to companies in the tourism sector, also collaborating with sector associations in the organisation and selection of content for conferences dedicated to companies in this sector.

Experience

Tax Advisor at Ribas y Asociados from 1987 to 1989.

He joined Garrigues Abogados in 1991 in the Barcelona office. Since September 1992 he has been working in the Palma de Mallorca office, where he was in charge of selecting lawyers and tax advisors for the firm's team of professionals in the Palma office, leading the process of growth and expansion of our firm in the Balearic Islands.

He has extensive experience in providing legal and tax advice to family businesses, multinational groups and companies in the tourism sector.

He has participated in investment processes of multinationals in Spain, M&A operations, especially those undertaken in the tourism sector.

He has been leading our Tourism and Hotels industry group since 2003 and collaborates regularly with several sectorial associations of the Spanish tourism industry.

Academic background

- Degree in Law, Universidad de las Islas Baleares (1982-1987).
- Master’s Degree in Tax Counseling for Business, Instituto de Empresa (class of 1989-1990).

Teaching activity

Associate lecturer for the Tax Area of the Master’s in Business Administration at CEFEM (1994-1998), Palma de Mallorca.

José Manuel regularly partakes in seminars and conferences as an organizer and speaker.

He has been the organizer for many years of the annual seminar "CEHAT-GARRIGUES" dedicated to inform companies in the Spanish hotel sector about the most relevant legal issues for this industry.

Memberships

- Member of the Balearic Islands Bar Association. Member no. 1755 of the Balearic Islands Bar Association (ICAIB).
- Member of the CEOE Tourism Board.
- Member of the Mallorca Círculo de Economía.
- Member of the Spanish Association of Tax Advisers (AEDAF).
- Member of the Board of the Balearic Association of Managers (ABD).

Distinctions

José Manuel has been repeatedly mentioned in "Best Lawyers".

Publications

He regularly partakes in seminars and conferences as an organizer and speaker and writes scholarly and informative articles in the press.

His publications include:

- Code of Tourism Law - Official State Gazette (“BOE”) - Structure and selection of rules included in the BOE digital code of tourism law. (Published in April 2019). Publication continually updated in its digital version (in Spanish version).
- Chapter on the sale and purchase of hotels, in the Hankbook on Private Tourism Law, edited by Tirant lo Blanc, 2019 (in Spanish version)

- Article "Baleares has a special tax regime from 2023", published in the blog "Nuestra Fiscalidad", from the newspaper Expansión (January 17th 2023) (Spanish version)
- "Family businesses and corporate governance" El Económico. Última Hora Baleares - Informative article on keys to corporate governance for family businesses 02/28/2019 (Spanish version)
- "Hotel Management Agreements (IV)" CEHAT Review - Informative article on key issues in the negotiation of hotel management agreements. 01/31/2019 (Spanish version)
- "Hotel Management Agreements (III): 'Key Money'" CEHAT REVIEW - Informative article on the concept of "key money" in hotel management agreements. 10/30/2018 (Spanish version)
- "Hotel Management Agreements (II): What they are and are not (even if they resemble one)" CEHAT REVIEW - Informative article on the legal nature of hotel management agreements. 8/31/2018 (Spanish version)
- "Hotel Management Agreements (I): past, present and future" CEHAT REVIEW - Informative article on the history, present and future of hotel management agreements. 6/30/2018 (Spanish version)
- "Condo hotels and their 'blade runner'" CEHAT REVIEW - Informative article on the concept of condo hotels in the current hotel industry. 5/30/2008 (Spanish version)
- "Tax Avoidance regime makes no sense" INTERNATIONAL TAX REVIEW - Informative article on the anti-fraud measure established in article 108 of the Securities Market Law and its contradictions with the current VAT legislation. (This article underwent a comprehensive reform, which largely eliminated those contradictions and its contents are now regulated under article 314 of the Securities Market Law). 8/30/2008 (English version)
- "Sustainable tourism and tourism's sustainability" ECOSOSTENIBLE REVIEW - Informative article on the keys to sustainable tourism and for tourism's long-term sustainability, both globally and in Spain. 6/30/2012 (Spanish version)
- "Hotel deals: hotel leases" CEHAT REVIEW - Informative article on the key issues to be considered in hotel lease agreements. 2/28/2017 (Spanish version)
- "Hotel deals: hotel sales and purchases" CEHAT REVIEW - Informative article on the keys to be considered when buying and selling hotel assets. 12/30/2016 (Spanish version)
- Interview in the Alimarket-Hostelería Review. ALIMARKET-HOSTELERÍA - Interview on the keys to hotel market deals in 2012 and outlook for 2013. 1/27/2013 (Spanish version)
- "Final Stretch" CEHAT REVIEW - Informative article on the key issues to be considered by hotel companies at the end of 2014 and prospects for legal reforms in 2015. 11/30/2014
- "Five years of "CEHAT-GARRIGUES" conferences CEHAT REVIEW - Informative article on GARRIGUES' five-year collaboration with CEHAT (Spanish hotel employers' association) on holding annual hotel conferences. 6/19/2012 (Spanish version)
- "Insolvency Proceedings: Are they taxation aligned? INTERNATIONAL TAX REVIEW - Informative article on certain tax impacts on Spanish insolvency proceedings, according to the legislation then in force. 9/30/2011 (English version)
- "Reappraising mature destinations" CEHAT REVIEW - Informative article on the policies and key issues relating to the reappraisal of mature tourism destinations. 4/24/2011 (Spanish version)
- "Condo hotel and legality: basic issues" CEHAT REVIEW - Informative article on the concept of condo hotels and their legal regulation. 11/30/2007 (Spanish version)