GARRIGUES



Carlos Sancho Navarro

Principal associate

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Tax

Carlos Sancho is a principal associate in the Tax Department. He joined Garrigues in September 2016 and has pursued his professional career at the firm since then.

He specializes in international and real estate taxation, providing tax advice to Spanish business groups in processes for their internationalization, as well as to foreign investors, on setting up for business or investing in Spain. He has participated in numerous M&A transactions and has advised foreign financial institutions and funds in the analysis of the tax aspects of their investments in Spain, mainly in the real estate sector. He provides recurring tax advice to multinational groups with presence in Spain and to Spanish family-run businesses in the context of their business activities.

Law degree from Universidad de Cádiz and Master in General and International Tax Law from Centro de Estudios Financieros.

Experience

Carlos Sancho is a principal associate in the Tax Department. He joined Garrigues in September 2016 and has pursued his professional career at the firm since then.

He has extensive experience in providing tax advice on direct and indirect taxation of Spanish real estate investments abroad and of these investments in Spain. Among other deals, his participation in the following projects can be highlighted:

- Transactions carried out by Spanish financial entities regarding the process of award of real estate assets, reorganization of relevant portfolios of properties and their divestment.
- Creation and conversion of Spanish real estate entities subject to the special Spanish REIT regime (SOCIMI) or to the EDAV regime ("Régimen de Entidades dedicas al Arrendamiento de Viviendas").
- Transactions carried out by national and international clients for the acquisition and disposal of real estate assets, including deals with relevant portfolios of properties and different types of assets (office spaces, commercial buildings, residential projects, warehouses, logistics, hotels, etc.).

- Reorganization of groups and entities, also in a cross-border context.
- (Re)financing of entities and/or real estate properties, and acquisition of debt portfolios (distressed loans, etc.).

In addition, he provides recurring tax advice to multinational groups with presence in Spain and to Spanish family-run businesses in the context of their business activities.

Fluent in Spanish and English.

Academic background

- Law Degree, Universidad de Cádiz.
- Master's Degree in Tax Law from Centro de Estudios Financieros.
- Master's Degree in International Tax Law from Centro de Estudios Financieros.

Teaching activity

He is a regular speaker in seminars organized by Garrigues.

He carries out training sessions for clients on tax matters of their interest.

Memberships

Carlos is a member of the Barcelona Bar Association.

Distinctions

2023 Best Lawyers: Ones to Watch

Publications

- "Régimen fiscal especial en el arrendamiento de vivienda", *Diari de Tarragona (2022)*
- "Impuesto de solidaridad a las grandes fortunas", *Diari de Tarragona (2022)*