GARRIGUES



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Tax
Family Business

Pablo Díez is a partner in Garrigues' Tax Department, and develops his profesional career from San Sebastián and Pamplona offices. He provides recurring tax advice to companies and individuals applying the regulations both of Navarre and the territories of the Basque Country, and he is a specialist in family business and restructuring transactions' areas. In addition, he has extensive experience in Due Diligence processes as well as in advising in companies' acquisitions and sales.

Pablo holds a degree in Law and Business Administration and Management from the Public University of Navarra, and is a regular speaker at specialised seminars.

Experience

Pablo Diez has been a partner in Garrigues' Tax Department since 2022, and joined the firm in 2012.

He has extensive experience in providing recurring tax advice to companies and individuals on the various tax regulations applicable in Spain, particularly in the following areas:

- Taxation in the Basque Country and Navarre: application of the "Concierto Económico" and "Convenio Económico", as well as territorial tax regulations applicable in the Basque Country and Navarre;
- Tax advice to family businesses, from the perspective of individual shareholders and their companies;
- Restructuring transactions: mergers, spin-offs, etc., for both direct and indirect taxation's perspectives;
- Due diligence processes and acquisition/sale of companies (M&A), on any tax system applicable in Spain.

Academic background

- Degree in Law and Business Administration, Universidad Pública de Navarra.
- Master’s Degree in Taxation, Centro de Estudios Financieros.

Memberships

Madrid Bar Association.

Distinctions

Pablo has been recognised by the Best Lawyers directory.

Publications

Pablo is a regular speaker at specialised seminars.

He is also responsible for the content of Garrigues' publications on Navarre's tax legislation.

Publications:

- "Acogimiento de una operación de fusión inversa al régimen especial de las fusiones, escisiones, aportaciones de activos y canje de valores". Forum Fiscal. September 2022 (289);
- "Régimen fiscal de las fundaciones en las comunidades autónomas de régimen foral", in "Nuevo Tratado de Fundaciones". Thomson Reuters Aranzadi (2016).