



## José Antonio Montón del Hoyo

Partner

Zaragoza

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**Tax**  
**Accounting Law**

**Mergers & Acquisitions**

**Financial Institutions**

**Family Business**

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## Experience

José A. Montón is one of the partners in charge of the Tax Law Department at the Garrigues office in Aragón and has spent his entire professional career at the firm following a stint at Arthur Andersen. He specializes in tax law, particularly in the banking, financial and family business sectors. He has also participated in numerous M&A transactions and is a recognized expert in accounting law.

Among other fields, he is an expert in taxation of financial institutions and family businesses and is the lawyer of choice on these matters of the main financial institutions and some of the main family businesses based in Aragón.

He also provides recurring advice on tax and corporate matters in M&A and internal restructuring transactions carried out by financial institutions and family businesses, as well as on other types of corporate transactions, such as sale of companies, shareholder agreements, etc.

He regularly participates in projects involving wealth tax planning, tax and legal planning of processes for the transfer of family businesses from one generation to the next and the preparation of family protocols regulating relationships within family businesses. As counsel, he has also managed some of the most important proceedings in this area before the courts (setting aside of legislation regulating provisional inheritance tax assessments of estates subject to Aragonese fiduciary arrangements, change in judicial interpretation of the valuation of holdings in companies for wealth tax purposes, etc.).

He also collaborates on a recurring basis as external advisor to various family councils and as nondirector secretary to a number of boards of directors of family businesses.

He is a regular speaker at seminars and conferences organized by the firm and by numerous territorial business associations, private banking entities and institutions ("Efficient Asset Structures" (\*), "Indirect Taxation of Real Estate Transactions Performed by Public Entities" (\*), "Environmental Taxes in the Autonomous Community of Aragón" (\*), "The Accounting Reform" (\*), "The Problem of Generational Succession in Family Businesses" (\*), etc.).

Montón is a member of the Zaragoza Bar Association and a member of the governing board of the Garrigues Chair in Law and Business Studies at Universidad de Zaragoza.

## Academic background

Degree in Law, Universidad Pontificia de Comillas (ICADE).

Degree in Economics and Business Studies, Universidad Pontificia de Comillas (ICADE).

## Publications

Author of numerous articles and publications, notably including those published in recent years in the "Heraldo de Aragón" newspaper and the journal "Estrategia" ("The Chart of Accounts for SMEs makes the difference" (\*), "The Sole Defense against Wealth Tax" (\*), "The Aragonese fiduciary arrangement is not dead" (\*), "Institutional Protection Schemes" (\*), "Altruism as an economic value" (\*), etc.).

(\* originally published in Spanish.

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