



Laia Martínez Moreno

Senior associate

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Tax

Family Business

Laia Martínez is a senior associate in the Tax Law Department of Garrigues, where she joined in September 1996 and where she has pursued her professional career ever since. He has extensive experience in tax advice to family businesses and their partners and has participated in numerous corporate reorganization operations.

She advises on a recurring basis on recurrent property tax matters to individuals and family groups/businesses in the field of Personal Income Tax, Wealth Tax, Corporation Tax and Inheritance and Gift Tax.

She has extensive experience in taxation of Family Business. She regularly participates in seminars and conferences organized by Garrigues Abogados, as well as collaborates in the teaching of courses and in the publication of press articles specializing in Family Business. She belongs to the College of Economists of Barcelona.

Experience

Laia Martínez Moreno is a senior associate in the tax practice.

She has extensive experience advising individuals and family business on the planning and design of family asset and business group structures that are optimal from the tax/net worth standpoint (from the perspective of both the shareholders and the corporate group itself). In addition, and given the tax significance it has, she also regularly advises families that own businesses and/or financial assets on how to optimize the tax treatment of investments to be made out of the family assets, in particular in cases where sales of productive assets lead to significant injections of liquidity.

Her area of expertise is tax law, with a focus on personal income tax, wealth tax, inheritance and gift tax, and corporate income tax, which enables her to take a comprehensive view of the tax/net worth position of individual entrepreneurs, their investees and their families. In addition, and given its close connection with the above, she has a certain specialization in civil law matters (e.g. assets, contracts and inheritances) which is essential to be able detect weakness and provide an effective response from all angles to the common issues

facing family businesses and assets.

Laia Martínez Moreno is a member of the Barcelona Economists Association.

Academic background

- Degree in Business Administration and Management, Universidad Ramón Llull (ESADE).
- Master's in Business Administration and Management, ESADE.

Memberships

Member of the College of Economists of Barcelona

Publications

- Active contributor to the tax coverage in the newspaper Diari de Tarragona.
- Coauthor of the book on personal income tax: "Commentary on Law 40/1998 and its Regulations" (*). (Editorial Marcial Pons).
- Coauthor of a book on the taxation of financial products (La Caixa-Garrigues).
- Collaborated on the publication of articles on tax matters posted on the website "laempresafamiliar.com".
- Conferences: Speaker at the various headquarters of the Catalunya Economists Association.
- Speaker in various talks and seminars at financial and private banking institutions (UBS, Caixa, CatalunyaCaixa, etc.).
- Active participant in seminars and conferences organized by Garrigues.
- Speaker at Enfoque XXI.

(*) originally published in Spanish. See Spanish CV for more information.