GARRIGUES



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Tax
Private Equity
Tourism and Hotels
Energy

Nicolás is a partner in the Tax Department of Garrigues, where he has been working since 2005. He specialises in the corporate tax areas of large national and international groups, as well as in advising on M&A and private equity transactions. He is an expert in DAC-6 and in conducting tax due diligences. He holds a degree in Law and Business Administration from Universidad Carlos III de Madrid (2005), a Master's Degree in Taxation from Centro de Estudios Garrigues (2009-2010) and a MDP from The Wharton School (2020-2021). He is a contributor to various business schools and universities and has published articles in specialist journals.

Experience

Nicolás is a partner in the Tax practice area of Garrigues' Madrid office since 2025 and is in charge, within his professional category, of the Tourism & Hotels sector. He is also a member of the Garrigues team of specialists in International Taxation, Mergers & Acquisitions and Restructuring Transactions.

Since 2005, he has considerable experience in the provision of tax advisory services on an ongoing basis to companies and groups, both national and international, with a particular focus on consolidated tax groups in the distribution, hotel and industrial sectors.

He regularly advises on processes for the international expansion of Spanish companies, as well as in private equity and M&A transactions, undertaking due diligence reviews and projects for the analysis and implementation of investment and divestment structures in Spain.

He also regularly provides advice in relation to tax management and inspection proceedings, penalty proceedings, claims and appeals, before administrative bodies and courts at all levels.

Academic background

- Degree in Law and Business Administration (2005), Universidad Carlos III de Madrid.
- Executive Master's Degree in Taxation, Centro de Estudios Garrigues (2009-2010).
- Management Development Program, The Wharton School (2020-2021).

Teaching activity

He has collaborated with the Master's Degree in Foreign Trade at the University of Castilla-La Mancha, lectured at various business schools (EAE, Vatel, Centro de Estudios Garrigues) and has been a speaker at Fide.

Memberships

Nicolás is a member of the Madrid Bar Association.

Publications

- Since 2010, Nicolás has been coordinator of the business guide *Guía de Negocios en España*, published annually by ICEX.
- "La transposición de la DAC-6 en España". Revista Técnica Tributaria (2021). AEDAF