GARRIGUES



Carla Daniels Vicente

Partner

Barcelona

carla.daniels@garrigues.com

Avinguda Diagonal, 654

08034 Barcelona (Spain)

Tel: +34 93 253 37 00

Fax: +34 93 253 37 50

Tax
Real Estate

Carla Daniels is a partner in the Tax Department. She joined Garrigues in 2007 and has pursued her professional career at the firm since then.

She specializes in real estate and international taxation. She provides tax advice to clients in transactions with underlying real estate properties as well as recurrent tax advice to large scale clients within the real estate sector.

She has a degree in Business Administration by Universidad Pompeu Fabra (Barcelona) and holds an Executive Master's Degree in Business Law from Centro de Estudios Garrigues in association with Harvard Law School.

She usually participates in lectures and seminars. She has also published several articles regarding tax matters both in general and in specialized press.

She is fluent in Spanish, English, French and Catalan.

Experience

Carla Daniels is a partner in the Tax Department. She joined Garrigues in 2007 and has pursued her professional career at the firm since then.

She has extensive experience in providing tax advice in restructuring transactions (M&A) and refinancing projects with underlying real estate properties. Among other deals, her 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).

- 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 asset classes (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, she provides recurrent tax advice to large scale clients within the real estate sector.

She is fluent in Spanish, English, French and Catalan.

Academic background

Degree in Business Administration by Universidad Pompeu Fabra (Barcelona).

Executive Master’s Degree in Business Law from Centro de Estudios Garrigues in association with Harvard Law School.

Teaching activity

Carla usually participates in lectures and seminars, both of national and international projection. For instance, she has participated in seminars organized by Asociación para el Progreso de la Dirección, the Catalonia Economists' Association and Taxand.

Memberships

Catalonia Economists' Association.

Urban Land Institute (ULI).

Publications

- “El régimen de neutralidad fiscal”, Diari de Tarragona (2020).
- “Tratamiento fiscal de los préstamos participativos”, Diari de Tarragona (2016).
- “Aportaciones de socios sin aumento de capital”, Diari de Tarragona (2016).
- “Novedades en el régimen especial de neutralidad fiscal”, Diari de Tarragona (2015).
- “La nueva reserva de capitalización”, Diari de Tarragona (2015).
- “Deducciones fiscales por I+D+i y bonificaciones en Seguridad Social”, Diari de Tarragona (2014).
- “Tratamiento de los ingresos por quitas en el Impuesto sobre Sociedades de 2013”, Diari de Tarragona (2014).
- “¿Debe pagarse el impuesto de la “plusvalía municipal” cuando se vende con pérdida?”, Revista del Observatorio Inmobiliario y de la construcción (2013).