GARRIGUES



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Tax
Real Estate
Sports

Tax partner at Garrigues specialising in real estate investments in Spain, advising international investment funds, real estate platforms, family offices, insurance companies and other institutional investors.

More than 22 years of experience covering the full investment lifecycle, from acquisition and holding to disposal of real estate assets and companies.

Advises on real estate M&A, cross-border investment structures, asset and share deals, as well as on regulated vehicles such as SOCIMIs and EDAVs.

Extensive experience in real estate indirect taxation (VAT and transfer tax), tax due diligence, joint ventures, financing and refinancing transactions, and tax controversy matters in the real estate sector.

Experience

He regularly advises international investment funds, real estate platforms, family offices, insurance companies and other institutional investors on their real estate investments in Spain, participating in the structuring and execution of transactions from a tax perspective.

He has extensive experience in the acquisition and disposal of real estate assets and real estate companies, including both asset deals and share deals, as well as transactions involving portfolios and platforms, and in the structuring of cross-border investment structures.

He advises on real estate M&A transactions and cross-border deals, participating in the definition of investment structures and in the execution of complex transactions.

He has experience advising on regulated real estate investment vehicles, in particular SOCIMIs and EDAVs, including their design, implementation and the analysis of their tax implications in ongoing operations.

His work includes tax due diligence processes, joint venture structuring and advice on indirect taxation in financing and refinancing transactions.

He is also regularly involved in tax audits and controversy matters in the real estate sector, particularly in connection with VAT and transfer tax issues arising from real estate and share transactions.

He combines his professional activity with teaching, being a lecturer at IE Business School in tax matters.

He has been consistently recognised by leading international directories such as Chambers & Partners, Legal 500 and ITR World Tax in the tax area.

Academic background

Degrees in Law and in Business Administration from Universidad Pontificia Comillas (ICADE E3)

Teaching activity

He is a lecturer at Instituto de Empresa in Madrid (Real Estate Investment Management Program), where he teaches real estate taxation.

He also lectures at the Legal Practice School of the Complutense University of Madrid.

Memberships

- Madrid Bar Association.
- Spanish Association of Tax Advisors (AEDAF).

Distinctions

Chambers & Partners, Legal 500, ITR World tax and other international directories.

Publications

He regularly contributes to specialised tax publications and actively participates in the analysis of current tax developments through the Garrigues Tax Blog and LinkedIn. His most recent publications include:

- “The buyer’s mortgage subrogation in real estate transactions is not subject to stamp duty (AJD)”. Garrigues Tax Blog – 29 July 2025.
- “Courts tighten scrutiny over the cadastral reference value of real estate assets”. Garrigues Tax Blog – 15 July 2025.
- “Housing at the core of tax policy”. Garrigues Tax Blog – 3 June 2025.
- “Letting activities qualify as an economic activity even if management is outsourced, according to the Spanish Tax Authorities”. Garrigues Tax Blog – 16 July 2024.