GARRIGUES



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Tax

Private Equity

Beatriz Moroy is a principal associate in Garrigues' Tax Department, mainly advising private equity firms and multinationals on a recurring basis. She advises on corporate reorganisations and business combinations. She has extensive experience in assisting clients in tax audits, as well as in economic-administrative and contentious-administrative proceedings before the Spanish courts.

Beatriz holds a degree in Law and Economics and Business Administration from the Universidad Pontifica de Comillas (ICADE, E-3) and collaborates with the Centro de Estudios Garrigues and other financial centres on programmes on accounting, tax news and other subjects.

Experience

Beatriz Moroy joined the firm in 2010 and is a principal associate of the Tax practice at the Madrid office.

She has extensive experience in the provision of recurring tax advisory services to numerous companies, advising on all tax areas required:

- International taxation. Preparation of reports and memos solving all kind of tax issues raised by clients concerning Spanish and International taxation.
- Participation in tax due diligences regarding different transactions where, in some cases, international groups are involved. Coordination of due diligence processes with different jurisdictions. Analysis of the tax implications and risks. Tax structuring of acquisition transactions.
- Advising on the tax implications of restructuring and acquisition transactions, analysing and implementing national and international investment and divestment structures.
- Participation on numerous occasions in the structuring of the acquisition of companies, their businesses or assets and the reorganisation of the group.
- Participation in tax procedures and proceedings. Drafting and filing of claims both before the Spanish Tax Authorities and before the Judicial Courts. Experience in relevant cases before the Spanish and EU Courts,

such as the claim against the fees for rights of use and rights to install facilities (joined cases C 55/11, C 57/11 and C 58/11).

- General Tax Advisory to several clients: consolidated tax groups, small and medium resident and non-resident entities and individuals.
- Advisory to tax consolidated groups in the calculation of the Corporate Income Tax and preparation of the relevant tax returns.
- Preparation and filing of tax rulings before the General Directorate for Taxation.
- Advisory in tax audits.
- Advisory to individuals. Assistance in the calculation and preparation of the Personal Income Tax

In 2016-2017, Beatriz was seconded to Luxembourg firm Atoz as part of the International Training Program promoted by the firm. Thanks to her participation in the program, Beatriz has acquired a high degree of expertise in international taxation, advising both Luxembourg companies and companies in other jurisdictions.

Academic background

Executive Master’s Degree in Tax Advice, Centro de Estudios Garrigues.

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

Combined Degree in Law and Business Administration, Universidad Pontificia de Comillas (ICADE E-3).

Teaching activity

Beatriz collaborates with Centro de Estudios Garrigues. In particular, she is a lecturer on the Master's Degree in the Luxury and Fashion Industry, teaching the subject of Taxation.

She also teaches courses at IFAES (International Faculty for Executives Advanced Course of Corporate Finance) in relation to the tax aspects of private equity entities.

Beatriz is also a lecturer in Garrigues' New Entry Programme, as well as in the Junior Training Programme.

Memberships

- Madrid Bar Association.
- Spanish Association of Executives (AED).