



## Lorena Castells Felix

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### Tax

#### Restructuring and Insolvency

Private Equity  
Family Business  
Startups & Open innovation

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Lorena Castells is a partner in the Tax Department of Garrigues, where she has pursued her professional career since 2007. She is specialized in the areas of private equity, family business and startups & open innovation. She provides ongoing tax advisory services to business groups and private equity firms, as well as tax advice in relation to business restructuring processes and tax inspections. She forms part of the Garrigues startups & open innovation team, advising startups, accelerators and venture capital funds on a range of tax matters. Lorena regularly provides pro bono tax advice to foundations and other non-profit entities. She is a member of the Tax Committee of the Valencia Economists' Association.

### Experience

Lorena Castells is a partner in the Tax Department of Garrigues, and joined the firm in 2007. She forms part of the private equity, family business, and startups & open innovation practices.

She routinely provides tax advisory services to business groups and on business restructuring processes. She has extensive experience in due diligence processes, having participated in numerous M&A deals.

She advises private equity firms on all types of acquisitions and divestments, participating in the structuring of acquisition and/or exit strategies for companies, businesses and assets, the reorganization of the group and refinancing processes.

She forms part of the firm's multidisciplinary startups & open innovation team, advising startups, accelerators and venture capital funds on a range of tax matters.

She regularly advises on tax inspection proceedings, as well as providing pro bono tax advice to foundations and other non-profit entities.

### Academic background

- Degree in Business Administration, Universidad de Valencia.
- Executive Master's Degree in Business Law, Centro de Estudios Garrigues in collaboration with Harvard Law School.
- Master's Degree in Taxation and Tax Counseling, Centro de Estudios Financieros (CEF).
- Associate's Degree in Spanish Stock Exchanges and Financial Markets, Universidad de Valencia. She collaborates with different media outlets in the publication of articles on current tax issues.

## Teaching activity

Lorena Castells forms part of the Tax Committee of the Valencia Economists' Association (COEV), of which she is a member.

## Memberships

She is a regular speaker at seminars and conferences organized by the firm and by specialist centers (Economists' Association, Centro de Estudios Financieros etc.), and provides training sessions on tax developments, taxation of startups and restructuring operations, among other matters.

She collaborates on the Master's Degree in Taxation and Tax Counseling at Universidad Católica de Valencia.

## Publications

She collaborates with different media outlets in the publication of articles on current tax issues.