



## Santiago Janer Busquets

Principal associate

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### Tax

Tourism and Hotels

Family Business

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Santiago Janer is a principal associate in the Tax Department of Garrigues' Palma de Mallorca office, where he has pursued his professional practice since joining the firm in 2001. He holds a Law Degree from Universidad de las Islas Baleares (UIB), with a Final-Year Academic Excellence Award. He specializes in the area of Tax law, and has extensive experience in the provision of advisory services to businesses in the tourism sector, in processes for the reorganization and restructuring of companies and family businesses, tax proceedings (at the economic-administrative and judicial review levels), indirect taxation and local taxation, and transfer pricing practice. He has contributed to and spoken at numerous courses, conferences and symposiums organized by Garrigues and by different financial institutions, business associations and other private entities. He has been recognized by the Best Lawyers directory, following his inclusion in the ranking of best lawyers in Spain in tax advisory services for family groups.

### Experience

Santiago Janer is a principal associate in the Tax Department of Garrigues' Palma de Mallorca office, where he has pursued his professional career since joining the firm in 2001.

In this professional practice, he has participated in:

- Recurring tax advice to all kinds of companies and corporate groups, particularly from the tourism sector.
- Tax advice on transactions involving the reorganization and restructuring of companies and family groups.
- Advice to companies and corporate groups in all kinds of tax inspection proceedings.
- Legal management of all kinds of appeals, at both the administrative and judicial review levels, in tax proceedings, with special experience in filing cassation appeals with the Judicial Review Chamber of the Supreme Court.

Lastly, he has extensive experience in advising on matters relating to cadastral valuations, as well as taxes and local authority fees.

## **Academic background**

Law Degree, Universidad de las Islas Baleares (UIB), Final-Year Academic Excellence Award.

## **Teaching activity**

He was a part-time lecturer in the Department of Applied Economics at Universidad de las Islas Baleares, for the academic years 2009-2010, 2010-2011 and 2011-2012, where he taught various courses on tax law.

## **Memberships**

He has been a member of the Balearic Islands Bar Association since 1999.

## **Distinctions**

Since 2021, he has been recognized by the Best Lawyers directory, following his inclusion in the ranking of best lawyers in Spain in tax advisory services for family groups.

## **Publications**

He has written various articles in specialist journals and newspapers.