GARRIGUES



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TaxFamily Business Mergers & Acquisitions

Jesús Andújar is a partner in the Tax Law Department at Garrigues, the firm where he pursued his professional career after working at Arthur Andersen Asesores Legales y Tributarios, where he began his activity in 1996. He is the partner in charge of the A Coruña office and the Garrigues Tax Law department in Galicia. He is specialized in the areas of mergers and acquisitions, as well as in tax advice to family businesses. He has a degree in Law and a degree in Economics and Business Sciences, a master's degree in tax advice and company valuation. He is a regular contributor to business and professional forums. He also teaches at the College of Economists of A Coruña, at the School of Finance and has directed a master's degree in taxation with the Garrigues Study Center. In addition to Spanish, he speaks English.

Experience

Jesús Andujar is the partner in charge of the A Coruña office and the Tax Law department of Garrigues in Galicia, a firm where he has developed his professional career after passing through Arthur Andersen, where he began his career in 1996, being appointed senior associate at the year 2001 and partner in the year 2008.

It provides professional tax advisory services to both national and international companies, in all fields in which a company may be affected by its activity, both in global tax advice and in more specific tax and accounting closing processes, in review processes fiscal or due diligence. Likewise, it advises individuals and personal assets in their wealth taxation, both in the Wealth Tax and Solidarity Tax of Great Fortunes, as well as in the Inheritance and Gift Tax and Personal Income Tax and Income Tax of non-residents.

He has extensive experience in business reorganization and restructuring operations, analyzing taxation in these processes and in general in mergers and acquisitions and coordinating multidisciplinary legal teams in these operations.

Among other fields, he is an expert in tax advice to family assets, supporting the office family in decision-making and tax advice to the family business in partner-society relations. Likewise, he advises individuals and family assets in relation to personal and asset taxation, both in their obtaining (Personal Income Tax and Non-

resident Income Tax), in their maintenance (Wealth Tax and Solidarity Tax of Great Fortunes), as in its transmission, whether lucrative (Inheritance and Donations Tax) or onerous (Personal Income Tax or Corporation Tax). Likewise, in the transmission of the family business, it coordinates legal experts from various fields such as civil inheritance or commercial law, to provide global advice in this field.

He was Academic Director of the Executive Master's Degree in Tax Consulting at the Centro de Estudios Garrigues and the Instituto Tecnológico Empresarial of NovaCaixaGalicia. He is a professor on the Master's Degree in Taxation and Taxation at the College of Economists of A Coruña and a professor on the Master's Degree in Taxation at the School of Finance. Professor at the Caixanova Business School in the Master's Degree in Tax Consulting and Management of the advanced course in Tax Management and Tax Planning.

He is also a speaker in various courses and seminars in various business forums such as Confederations of Entrepreneurs and Association of family businesses and professional forums such as the APD or Aranzadi.

He has collaborated in the publication of professional articles in various Galician media such as La Voz de Galicia and in professional publications from the Garrigues law firm.

He is part of the management committee of the Family Business Industry of the Garrigues firm and has participated in other lines of work of the firm itself, such as that related to mergers and acquisitions.

Jesús is fluent in Spanish and English.

Academic background

- Graduate in Law from the Comillas Pontifical University (ICADE).
- Graduate in Economic and Business Sciences from the Comillas Pontifical University (ICADE).
- Master's Degree in Tax Consulting from the Center for Financial Studies.
- Diploma as an Expert in Business and Asset Valuation from the Spanish Institute of Financial Analysts.

Teaching activity

Jesus has had the following teaching experience:

- Academic Director of the Executive Master's Degree in Tax Consulting at the Centro de Estudios Garrigues and the Instituto Tecnológico Empresarial of Nova Caixa Galicia.
- Professor of the Master's Degree in Taxation and Taxation of the College of Economists of A Coruña.
- Professor at the EF Business School School of Finance.
- Professor at the Caixanova Business School in the Master's Degree in Tax Consulting and Management of an advanced course in Tax Management and Tax Planning and in the advanced program of international taxation at the Nova Caixa Galicia Business School.
- Visiting Professor of the Master's in Public Finance at the Faculty of Economic Sciences of the University of A Coruña.

• Speaker at the Technical Conference on Taxation and Accounting organized by the College of Economists of A Coruña.

Memberships

He is a member of the La Coruña Bar Association.

Distinctions

- Appointed during the 2014 and 2015 editions as a reference lawyer in the Chambers publication in the Wealth Management-Family Business section.
- In addition, Jesús Andújar was incorporated into the ranking of Best Lawyers of the year 2013, in the practice of Prosecutor, remaining in this ranking since then. Likewise, he has been distinguished by this publication as "Best Lawyer of the Year 2020", in his area of practice.

Publications

He is the author of several technical articles, reports and press releases related to jurisprudential developments referring to the interests of taxpayers and their defense before the actions of the tax administrations.