

## Javier Prieto

Socio Fiscal

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### Formación

Licenciado en Derecho por la Universidad Pontificia de Comillas, ICADE.

Licenciado en Ciencias Económicas y Empresariales por la Universidad Pontificia de Comillas, ICADE.

### Áreas de práctica

Fiscal

### Idiomas

Inglés y español



Javier Prieto, Socio del Departamento Fiscal de Araoz & Rueda desde 2011 tras tres años como socio del Departamento Fiscal de Ramón y Cajal (2008-2011). Inició su práctica como abogado fiscalista en KPMG Abogados (1999-2002) para unirse posteriormente como asociado al Departamento Fiscal de Uría Menéndez (2002-2008). Está especializado en:

- Diseño y planificación fiscal en todo tipo de operaciones, reestructuraciones empresariales y transacciones transfronterizas.
- Diseño y revisión de estructuras de inversión / desinversión y financiación.
- Fiscalidad internacional.
- Inspecciones fiscales.
- Representación en procedimientos tributarios, económico-administrativos y contencioso-administrativos.
- Fiscalidad de la empresa familiar, grandes patrimonios y family office.
- Asesoramiento fiscal en refinanciaciones, condonaciones, reestructuraciones de deuda y procedimientos concursales.



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2021

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### SELECCIÓN DE RECOMENDACIONES:

**Chambers Europe Guide 2021, "Recommended Individual" in Tax.** Notable experience in the appeal of Spanish tax audits. Advises on the tax structuring of mid-cap M&A or real estate transactions. Handles standalone advisory mandates for companies and industry associations seeking to ensure compliance with Spanish tax rules. Also advises on the tax applicable to expatriate employees.

Clients highlight: **"They are serious and responsible and their work goes into the details of the issues."**

**Javier Prieto** is highly experienced in assisting clients on a variety of tax issues. He is regularly instructed on M&A deals, investment and tax planning of corporates and PE funds. He has additional expertise in advising taxpayers in litigation.

**Chambers Europe Guide 2020, "Recommended Individual" in Tax.** **Javier Prieto** has a broad tax practice that extends from advisory mandates linked to the expatriation of employees through to the appeal of decisions taken by the Spanish tax authorities. Clients say that **"he is able to understand the issue very quickly and summarize our needs."** **"He is proactive and makes sure he gets ahead of all of the new issues that arise,"** says another source.

**The Europe, Middle East & Africa Legal 500 2020, "Recommended Individual" in Tax.** Araoz & Rueda maintains a strong client base including both domestic and international companies. Headed by **Javier Prieto**, the **'customer-oriented'** tax team has a particular focus on M&A, real estate tax and litigation. Its additional expertise in international tax law allows it to advise international clients, such as US logistics group Expeditors, which the firm advised on the implementation of tax incentives for the expatriation of employees. Other key clients include BBVA and Kefren Capital Real Estate.

## Testimonials:

"They are customer oriented, always giving advice on different scenarios. They tell us what they would do if they were us, which is invaluable"

"**Javier Prieto** is an exceptional professional. He is service oriented, with integrity and a sense of responsibility"

"Personalized service, flexibility, punctuality"

"**Javier Prieto** has a flexible and personal approach that is hard to find in other firms"

"Good communication within the team. Good understanding of the issues. Ability to adapt".

**Chambers Europe Guide 2019, "Recommended Individual" in Tax.** Araoz & Rueda advises corporate clients and private equity houses on corporate tax matters and on the tax planning of midcap M&A or real estate transactions. Clients include foreign investors buying distressed debt portfolios or stakes in Spanish start-ups. Assists private individuals and companies with tax investigations.

Sources say that the lawyers are "commercially savvy, technically strong and deliver exactly what I need." "They break their advice down into layman's terms", states one interviewee, whilst another praises the lawyers' proactive approach, saying: "They give us updates and suggestions on what we should do." **Javier Prieto** has notable experience in the structuring of both national and international M&A transactions. Interviewees praise his attention to detail and say that "he's an excellent technician and very commercially savvy."

**The Europe, Middle East & Africa Legal 500 2019, "Recommended Individual" in Tax.** Araoz & Rueda is experienced in a range of domestic and cross-border tax issues, as well as legislation. Leading the team is **Javier Prieto**, whose specialties include tax advice arising from national and international M&A.

**Chambers Europe Guide 2018, "Recommended Individual" in Tax.** Clients report that **Javier Prieto** is "hard-working, very clear in his explanations and totally reliable." He is well equipped to handle the tax aspects of M&A transactions and the tax structuring of international investments, often on behalf of key financial institutions. "He is very devoted to the client's needs," says one interviewee.

**The EMEA Legal 500 2018, "Recommended Individual" in Tax.** Araoz & Rueda stands out for its "rigorous and responsive service that provides value for money".

**The EMEA Legal 500 2017, "Recommended Individual" in Tax.** Araoz & Rueda is recommended for its transactional tax-related advice. The team is lead by partner **Javier Prieto**.

**Chambers Europe Guide 2017, "Recommended Individual" in Tax.** Key partner **Javier Prieto** handles a broad range of tax structuring, indirect tax and international taxation mandates from companies and private individuals. Clients highlight the "technical knowledge that he has of Spanish tax law" and say that it is "easy to contact him and he gives rapid responses".

Clients highlight:

"The lawyers are diligent in their work and one of the things I like the most is that they are very quick".

"The firm gives very good global advice".

"In terms of price and the quality of the work the mix is very good".

**The EMEA Legal 500 2016, "Recommended Individual" in Tax.** At Araoz & Rueda, **Javier Prieto** advised RedOne on a joint venture project to develop music festivals and other entertainment events in Spain and abroad. Other clients include SK Capital Partners and Votorantim Industrial.

**Chambers Global Guide 2016, "Recommended Individual" in Tax.** "I was happy: it is the attention given to the client, the proactivity, the prompt response – it provides good service".

"The firm has the technical knowledge, accessibility and does quick work".

**Javier Prieto** offers experience advising on the tax aspects of domestic and international M&A transactions, in addition to the implementation of finance structures. A source notes: "He has very good knowledge of the tax world; he's a very good adviser." Another praises his client skills: "He has lots of empathy for their needs".

**The EMEA Legal 500 2015, "Recommended Individual" in Tax.** Araoz & Rueda "has strength in depth" and provides "thoroughly reasoned and accurate advice". **Javier Prieto** heads the practice.

**Chambers Global Guide 2015, "Recommended Individual" in Tax.** **Javier Prieto** receives praise for his role advising on M&A transactions, in which he is said to be "exhaustive in his answers and fast in answering". "He is open, easy-going and dedicated", adds one client.

**The EMEA Legal 500 2014, "Recommended Individual" in Tax.** Boutique firm Arazoz & Rueda has strength in depth beyond lead partner **Javier Prieto**, who has 'extremely deep knowledge of Spanish taxation' and gives 'accurate and realistic' advice.

**Chambers Global Guide 2014, "Recommended Individual" in Tax.** Practice head **Javier Prieto** is highly proficient across all areas of domestic and international tax law including litigation and planning. Clients praise him as "quick, practical and easy to contact".

**The EMEA Legal 500 2013, "Recommended Individual" in Tax.** At Arazoz & Rueda, the 'level of service is excellent' and 'responses are clear, accurate and on time'. **Javier Prieto** heads the team.

**Chambers Global Guide 2013, "Recommended Individual" in Tax.** **Javier Prieto** leads the team and is respected by interviewees for providing sophisticated tax advice on domestic and international M&A transactions.

**Chambers Global Guide 2012, "Recommended Individual" in Tax.** **Javier Prieto** recently joined the firm. Clients describe him as "serious, technically strong and responsive" and admire his capacity to understand their needs.