



## Marta Gracia Domènech

Partner

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### Tax

Real Estate

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Marta Gracia Domènech is a partner in the tax department specialized in real estate taxation. She provides tax advice to foreign investors and national groups in the framework of their real estate investments in Spain. She advises on a recurring basis in M&A transactions and debt restructuring procedures. She provides recurrent tax advice to business national and international groups, being an expert of the tax consolidation regime for Corporate Income Tax purposes. She usually participates in lectures and seminars.

She graduated in Economics and Business Studies at Universidad de Barcelona.

### Experience

Marta Gracia Domènech is a partner in the tax department.

She owns a wide experience in tax advice to foreign investors and national groups in the framework of their real estate investments in Spain. Among others, she provides tax advice on transactions carried out by national and international clients for the acquisition and disposal of real estate assets located in Spain, including deals with relevant portfolios and different asset types (commercial buildings, office spaces, warehouses, logistics, hotels, residential projects, etc.).

She usually participates on a recurring basis in procedures of (re)financing of entities and/or real estate properties, and acquisition of debt portfolios (distressed loans, etc.) from a tax perspective.

She is frequently involved in M&A transactions.

She provides recurrent tax advice to national and international business groups from different sectors of activities (tourism & hotels, pharmaceutical, real estate, education, transport), being an expert in taxation under the consolidated tax regime for Corporate Income Tax purposes.

She also has an extensive experience in tax audit proceedings carried out by both the State and the Catalan tax authorities.

She regularly speaks at lectures and seminars taking place at various business and legal forums.

She speaks Spanish, Catalan and English.

## Academic background

Degree in Economics and Business Studies, Universidad de Barcelona.

EUS Programme at Universidad de Barcelona.

## Teaching activity

She has been an associate lecturer in tax law at Escuela Superior de Comercio Internacional de Barcelona (ESCI) since 2022 and at Instituto Químico de Sarrià since 2020. She collaborates in seminars at the Colegio de Economistas de Lleida and Girona (Lleida and Girona Economists Association).

## Memberships

Catalonia Economists' Association

## Publications

- "Is the debate over Spanish companies' debt levels closed?". International Tax Review. 15/11//2022.
- Asistencia a congresos médicos. Diari de Tarragona. 04/02/2018.
- El Impuesto sobre Bebidas Azucaradas Envasadas. Diari de Tarragona. 17/09/2017.
- La monetización de las deducciones por I+D. Diari de Tarragona. 19/03/2017.
- La nueva reforma del Impuesto sobre Sociedades. Diari de Tarragona. 18/12/2016.
- Tratamiento fiscal de las aportaciones de los socios sin aumento de capital. Diari de Tarragona. 30/10/2016.
- El grupo en el Impuesto sobre Sociedades, cada vez más como un sujeto único. Diari de Tarragona. 02/10/2016.
- Recortes en la deducción de los gastos por atenciones a clientes. Diari de Tarragona. 03/05/2016.
- Causa de disolución ¿repentina?. Diari de Tarragona. 31/01/2016.