



## Miriam Barrera Ubieta

Partner  
Barcelona  
[miriam.barrera@garrigues.com](mailto:miriam.barrera@garrigues.com)

Avinguda Diagonal, 654  
08034 Barcelona (Spain)  
Tel: +34 93 253 37 00  
Fax: +34 93 253 37 50

---

### Tax

Private Equity  
Banking and Finance

---

Partner Miriam Barrera is Garrigues' co-head for the Cataluña, Aragón and Balearic Islands area, and the head of the Tax Department in that area.

She is an expert in Tax law, and corporate income tax law in particular, in the tax treatment of M&A deals, in taxation under the consolidated tax regime, and in Accounting Law.

She specializes in advising business groups (national and international), financial institutions and regulated investment entities, such as private equity firms and collective investment undertakings. She advises such entities on an ongoing basis on tax matters, and on their main M&A and internal restructuring transactions.

Of note is her extensive experience as adviser, on an ongoing basis, to the main Catalan financial institutions, as well as her involvement in numerous projects within the framework of the reorganization of the Spanish financial sector.

She is named as a notable tax lawyer in Spain by the directories Best Lawyers and Chambers & Partners.

### Experience

Miriam Barrera has been a partner in Garrigues' Tax Law department since 2009. She has spent her entire professional career at Garrigues, having previously worked for Arthur Andersen.

She has extensive experience in:

- Advising national and international groups pertaining to different industries on their tax matters, and on corporate income tax matters in particular, on an ongoing basis. As regards other areas, she has also long experience in special tax regimes, such as the consolidated tax regime and the regime applicable to mergers, spin-offs, asset contributions and exchanges of securities; and also in the application of mechanisms for the avoidance of double taxation.

- The taxation of financial institutions, including credit cooperatives, electronic money institutions, payment institutions and specialized credit institutions. Her expertise extends, among other aspects, to the legislation on the monetization of deferred tax assets (DTAs), the accounting and tax treatment applicable to credit risk hedging operations, as well as the tax aspects of the financial products marketed.
- She provides tax advisory services in respect of company integration transactions involving acquisition, merger and spin-off processes. This has included, in particular, advising the main Catalan financial institutions within the framework of the processes for the integration and reorganization of the Spanish financial sector.
- The provision of tax advice on business reorganization projects for national and international groups in all industries, aimed at favoring the development of their activities, facilitating investment and divestment processes, and enabling the entry of new shareholders.
- The provision of tax advice to regulated investment vehicles, such as private equity entities and collective investment undertakings, in relation to their special tax regimes and their investment and divestment transactions.
- Advising on debt restructuring projects.
- Advising on Accounting Law, in the application of both Spanish accounting legislation and International Accounting Standards.

## Academic background

Degree in Economics and Business Studies from the University of Barcelona.

## Teaching activity

She is a regular speaker at seminars and conferences organized by Garrigues and by various specialist centers:

- She has collaborated with Escuela Superior de Administración y Dirección de Empresas (ESADE) on their postgraduate Master's degree in Tax Law program, lecturing on corporate reorganization transactions.
- She has organized numerous tax conferences for several financial institutions.

## Memberships

- Cataluña Economists' Association.
- Member of the Governing Board of the Cataluña Economists' Association.

## Distinctions

She has been recognized as a notable tax lawyer by the directories Best Lawyers and Chambers & Partners.

Chambers & Partners 2022: "Head of department Miriam Barrera Ubieto offers clients experience in the tax structuring of transactions. Sources highlight that - Miriam has unique expertise and deep knowledge of corporate taxation related to financial institutions."