



## José Antonio Montón del Hoyo

Partner

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### Tax

Banking and Finance

Family Business

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José A. Montón is a partner in the Tax Department of Garrigues, where he has pursued his professional career since 1993. He specializes in tax litigation. He represents clients both as legal counsel in proceedings before the courts of justice and as an adviser in dealings with the tax authorities. He provides ongoing tax advice on M&A deals, corporate group restructuring transactions, sales of companies, shareholders' agreements and processes for the transfer of family businesses from one generation to the next. He holds a Degree in Law and in Economics and Business Studies. He is a regular speaker in seminars and conferences organized both by Garrigues and by numerous territorial business associations, private banking entities and institutions. He also teaches classes at Universidad San Jorge and has published numerous articles on tax matters.

### Experience

José A. Montón is one of the partners in charge of the Tax Law Department at the Garrigues office in Aragón and has spent his entire professional career at the firm following a stint at Arthur Andersen. A partner since 2007, he specializes in tax law, particularly in tax procedure and the banking, financial and family business sectors. He has also participated in numerous M&A transactions and is a recognized expert in accounting law.

As counsel, he has also managed some of the most important proceedings in the tax area before the courts (setting aside of legislation regulating provisional inheritance tax assessments of estates subject to Aragonese fiduciary arrangements, change in judicial interpretation of the valuation of holdings in companies for wealth tax purposes, etc.).

He also acts as an adviser in dealings with the tax authorities and provides ongoing tax advice on M&A and corporate group restructuring transactions, as well as on other types of corporate transactions such as sales of companies and shareholders' agreements, in addition to providing advice on processes for the transfer of family businesses from one generation to the next and the preparation of family protocols regulating relationships within family businesses.

He is a regular speaker at seminars and conferences organized by the firm and by numerous territorial business associations, private banking entities and institutions (“Efficient Asset Structures”, “Indirect Taxation of Real Estate Transactions Performed by Public Entities”, “Environmental Taxes in the Autonomous Community of Aragón”, “The Accounting Reform”, “The Problem of Generational Succession in Family Businesses”, etc.).

He is fluent in Spanish and English.

## Academic background

- Degree in Law, Universidad Pontificia de Comillas (ICADE).
- Degree in Economics and Business Studies, Universidad Pontificia de Comillas (ICADE).

## Teaching activity

He currently teaches classes at Universidad San Jorge, specifically on Finance and Tax Law and the Spanish Tax System in the Law Degree, and on Tax Practice in the Master’s Degree for Access to the Legal Profession.

## Memberships

- Member of the Zaragoza Bar Association.
- Member of the governing board of the Garrigues Chair in Law and Business Studies at Universidad de Zaragoza.

## Distinctions

Highlighted by the international directory Best Lawyers as a lawyer of choice in the area of Tax Law.

## Publications

Author of numerous articles and publications, notably including those published in recent years in the “Heraldo de Aragón” newspaper and the journal “Estrategia” or the proceedings of the “Encuentros del Foro de Derecho Aragonés” (Meetings of the Aragonés Law Forum): “La única defensa contra el Impuesto sobre el Patrimonio” (The Sole Defense Against Wealth Tax), “La fiducia aragonesa no está muerta” (The Aragonese Fiduciary Arrangement Is Not Dead), “Seguros de Vida, Fondos de Pensiones e instrumentos de previsión social en el régimen económico matrimonial y la sucesión por causa de muerte. Cuestiones relativas a su tributación” (Life Insurance, Pension Funds and Provident Instruments in Matrimonial Economic Arrangements and Succession Upon Death. Tax-related Issues), “El altruismo como valor económico” (Altruism as an Economic Value), “El Plan de Contabilidad de PYMES marca las diferencias” (The Chart of Accounts for SMEs Makes the Difference), etc.).