

GARRIGUES



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Tax

Fernando de Torres is of Counsel in the Tax Law department at Garrigues' Valencia office, where he has pursued his professional career since 2000. Prior to that, he headed his own professional services firm and a partner at V. Gimeno Sendra, S.L., a firm specializing in financial litigation.

Experience

He specializes in tax proceedings and the taxation of corporate restructuring and acquisitions, having taken part since 1987 in the defense of major national transactions before the Spanish tax authorities.

Moreover, he provides regular tax and corporate law advisory services to major business groups in the Valencia autonomous community.

For 37 years, Fernando lectured on the analysis of financial statements at Universidad de Valencia, standing down in 2013 in order to dedicate himself exclusively to the legal profession.

Fernando is a regular contributor to various tax and business publications and forums in the Valencia Autonomous Community, where he is renowned for his concision and creativity. His most recent presentations include "Jurisprudencia sobre negocios anómalos en operaciones internacionales" (Case Law on Anomalous Dealings in International Transactions), and he has penned various books on tax procedure.

Academic background

Degree in Economics and Business Studies from Universidad de Valencia (1976).

Professor of Accounting in the Economics Department of Universidad de Valencia since February 1976. Part-time professor since 1996, teaching "Special Accounting" and "Accounting Analysis" for 4th year students of ADE until 2013.

Professor of the "Review Procedures" area of the Master's Degree in Taxation organized by Fundación Universidad Empresa (ADEIT) of Universidad de Valencia, from 1995 to 2004.

Teaching activity

- Conference on extraordinary regularization in Royal Decree-law 12/2012 at the Economists' Association (April 2012).
- Conference on tax appeals at the Economists' Association (December 2010).

Memberships

- Valencia Economists' Association
- Spanish Association of Tax Advisors

Publications

- Collective work entitled "La Constitución Española de 1978 después de su trigésimo aniversario" (The Spanish Constitution of 1978 after its 30th anniversary), Chapter entitled "Jurisprudencia constitucional y defensa de los contribuyentes y otros obligados tributarios" (Constitutional case law and defense of taxpayers and other liable parties), CEU. (2010)
- "Obligaciones Censales. Reglamento Gestión" (Tax census obligations. Management Regulations), Garrigues Collective Work (2010).
- Coauthor of the book entitled "Régimen sancionador tributario" (Tax Penalty Regime), published by Tirant lo Blanc (October 2005).
- Coauthor of the book entitled "Revisión e impugnación de actuaciones tributarias" (Reviewing and Challenging Tax Proceedings), published by Bosch (September 2006).
- Coauthor of the article entitled "Sociedades patrimoniales" (Asset-holding Companies), published in Revista de la Universidad de Deusto (2004).
- Author of the manual and practical exercises on industry-specific adaptation to the Spanish National Chart of Accounts for the course on Special Accounting at Universidad de Valencia (latest version 2008).