



## Javier Calatayud Apellániz

Partner

Valencia

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### Tax

Mergers & Acquisitions

Real Estate

Family Business

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Javier Calatayud is a partner of the Tax Department of Garrigues in the Valencia office, and since 2020 he has directed the practice area in the Autonomous Community of Valencia and Murcia. He has more than twenty years of experience providing tax advisory services to family businesses and multinational groups, and has extensive experience in taxation in the areas of M&A, private equity (from the perspective of both investors and management companies), corporate restructuring, shareholder exits and real estate. He also advises several family offices. Javier holds a degree in Business Administration (with final-year academic excellence award) from Universidad de Valencia.

### Experience

Javier Calatayud joined the firm in 2002, after almost two years spent in the audit department of Arthur Andersen. Since then, he has pursued his entire professional career at Garrigues, where he achieved the category of partner in 2014. Since 2020, he is the head of the Tax Department of Garrigues in the offices of Valencia, Alicante and Murcia, with a team formed by 75 professionals.

### Academic background

- Degree in Business Administration (2001) from Universidad de Valencia, receiving a final-year academic excellence award.
- Degree in Law (2002) from Universidad de Valencia.
- Executive Development Program "15x15". EDEM (2017).

### Teaching activity

Since 2020, he has been the lecturer of the tax module of the EDEM Family Business program.

Throughout his career, he has participated as a speaker at numerous courses and seminars related to taxation, organized by both Garrigues and by third parties (Fundación Universidad Empresa, Centro de Estudios Financieros, Valencia Economists' Association,

Valencia Bar Association, Universidad Europea de Madrid, AIDICO, Asociación de Promotores de Valencia, Observatorio Valenciano de la Vivienda, etc.).

## Memberships

- Valencia Bar Association (ICAV) - Member no. 13943. Member of the Tax Law panel (from 2013 to 2017).
- Valencia Economists' Association (COEV) - Member no. 8.107.

## Distinctions

He is included in the Best Lawyers directory in the Tax-Valencia category.

## Publications

- "M&A en la segunda ola" (M&A in the second wave). *Economía 3*. 2020.
- "Patent box: el caso de las empresas de base tecnológica" (Patent box: the case of tech companies). *Economía 3*. 2020.
- "Sociedades dedicadas al arrendamiento de viviendas" (Entities engaged in residential lease activities). *Economía 3*. 2020.
- "Start-ups y fiscalidad" (Start-ups and taxation). *Economía 3*. 2019.
- "Participation exemption for Spanish real estate entities" *International Tax Review* 2018.
- "Potential recovery of Spanish energy taxes". *International Tax Review* 2017.
- "Recursos contra el impuesto sobre la producción de electricidad, ¿otro 'céntimo sanitario'?" (Appeals against tax on electricity generation: another "health cent"?). *Economía 3*. 2014.
- "Actualización de balances: ¿el último refresco del desierto?" (Account revaluation: the last drink in the dessert?). *Economía 3*. 2013.
- Co-author of the tax law manual "El cierre contable y fiscal del ejercicio 2013" (Accounting and tax close of fiscal year 2013) (Editorial Tirant Tributario).
- "Amnistía fiscal" (Tax Amnesty). *Diario Mediterráneo*. 2012.
- "Efectos fiscales de la reforma laboral" (Tax effects of the labor reform). *Estrategia Financiera*. 2012.
- Tax column in the economic supplement of *El Pueblo* newspaper (2011 and 2012). "Recursos contra comprobaciones de valores" (Appeals against value verifications). "Protección fiscal de deudores hipotecarios" (Tax protection of mortgage debtors). "Amnistía fiscal: el día después" (Tax amnesty: the day after). "Más presión fiscal para 2013" (More tax pressure for 2013).
- "La reactivación del Impuesto sobre el Patrimonio en la Comunidad Valenciana" (Reactivation of Wealth Tax in the Valencia Autonomous Community). *Diario Mediterráneo*. 2011.
- "Apuntes fiscales (para no fiscalistas) de la primera aplicación del PGC" (Tax notes (for non-tax experts) on the first-time application of the Spanish National Chart of Accounts). *Economistas - COEV*. 2009.