



## Elia Pons Gasulla

Partner

Madrid

[elia.pons.gasulla@garrigues.com](mailto:elia.pons.gasulla@garrigues.com)

Abogado colegiado nº 2694

I. Colegio de Abogados de Castellón

Hermosilla, 3

28001 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

---

## Tax

---

Elia Pons is a partner in the Tax Law practice at Garrigues, where she practices in the areas of international taxation and real estate. She specializes in advising on the direct and indirect taxation of real estate investments in Spain, investment and financing structures for the acquisition and transfer of real estate or real estate companies, due diligence processes and corporate or asset restructuring. She also has significant experience in the special SOCIMI tax regime, which includes advising on the creation and adaptation of structures for compliance with the requirements for access to the regime and in the application of the special tax regime to the companies under the regime and their partners. Law degree from Universidad Pontificia Comillas (ICADE E-1) and Master in Tax Law from Centro de Estudios Garrigues.

## Experience

Elia Pons has been a partner in the Tax Department of Garrigues since 2021, a firm she joined in 2003. In her professional activity she has been involved in advising large real estate groups in relation to the application of the special SOCIMI regime, EDAV regime or taxation in Spain of foreign real estate funds, including:

- Advice on the adaptation of structures to comply with the requirements for the application of the SOCIMI regime, both Spanish companies (listed on the IBEX35 or in multilateral trading systems) and foreign REITs with real estate investments in Spain. Assistance in the application of the regime both to Spanish entities and to resident and non-resident partners.
- Relevant restructuring and acquisition processes of real estate companies, including the analysis of the direct and indirect taxation implications of the proposed transactions, the application of EU regulations and double taxation agreements to investors and implications in the divestment processes.
- Advice on tax inspection procedures specific to the application of the SOCIMI regime.
- Preparation of binding rulings to the General Directorate of Taxes on different aspects of the special real estate tax regimes.
- Design of IT tools for collaboration in the management of compliance with the requirements of the SOCIMI regime.

She also has extensive experience in advising on the investment of international funds in Spain, as well as in providing comprehensive advice to multinational companies in different sectors, such as consulting, advertising, pharmaceuticals, technology and consumer goods, among others.

## Academic background

- Master's Degree in Tax Law from Centro de Estudios Garrigues.
- Law Degree from Universidad Pontificia Comillas (ICADE E-1).

## Memberships

Castellón Bar Association.

## Publications

- "Tratado de la SOCIMI: Un análisis multidisciplinar del REIT español", chapter XX, edited by Thomson Reuters (2018).
- "SOCIMI: criterio de la Dirección General de Tributos acerca del cambio sobrevenido en la estructura por la que se optó por el régimen fiscal especial" in Observatorio Inmobiliario (June-July 2016).
- "Las Sociedades anónimas cotizadas de inversión en el mercado inmobiliario: requisitos y calendario de cumplimiento" in Estrategia financiera (April 2015).