# GARRIGUES



## Álvaro Manteca Rodríguez

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**Tax** Private Equity Mergers & Acquisitions

Álvaro Manteca is a partner in the Tax Law Department of Garrigues. Hi is an expert in providing tax advice on complex projects in the area of mergers and acquisitions. He specializes in advising leading international private equity funds on the structuring of transactions involving the acquisition, restructuring or divestment of companies, both Spanish and multinational, listed or private. Throughout his professional career, he has participated in numerous leverage buyouts, takeover bids, IPOs, management buyouts and refinancings of national and international groups in different sectors, including, among others, energy, healthcare, information technology, food, education, media and entertainment, infrastructure, telecommunications and automotive. He actively participates with the Tax Litigation team of Garrigues' Tax Department in the legal management of complex tax litigation related to private equity and mergers and acquisitions.

### Experience

Álvaro Manteca is a partner in the Tax Law Department of Garrigues, where he has worked since 2005. He specializes in the areas of private equity and mergers and acquisitions, and is also a member of the French Desk.

He has extensive experience in providing tax advice on highly complex matters, including:

- Leveraged investment projects for international private equity funds in public or private multinational companies, covering among others the aspects related to the co-investors participating in the project, the underwriting and servicing of the debt, as well as the alternatives for the involvement and motivation of the management team of the acquired company.
- Takeover bids of listed Spanish companies.
- Initial public offerings of companies owned by international private equity funds.
- Projects for the integration of companies in merger and spin-off processes, as part of the creation of large multinational groups, both listed and private.

- Reorganization projects for multinational groups, to promote the development and growth of their activities.
- Debt restructuring projects, both in out-of-court processes and in judicial refinancing or insolvency proceedings, both domestic and cross-border.
- Ongoing advice to multinational groups and international investment firms, on specific tax aspects such as mechanisms to avoid double taxation, tax consolidation, remuneration of managers and directors, carried interest, related-party transactions and application of tax incentives.
- Tax disputes related to all of the above aspects.

#### **Academic background**

- Degree in Business Administration, ESADE.
- MBA, ESADE.
- Executive Master's Degree in Corporate Finance, Centro de Estudios Garrigues.

#### **Memberships**

Member of the Madrid College of Economists

#### **Publications**

Co-author of the 7th and 8th Edition of the chapter "Spain - Fundrasing" of "The Private Equity Review", edited by The Law Reviews.