



## Nicolás Santos Padín

Partner

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### Tax

Mergers & Acquisitions

Family Business

Agribusiness and Food

Fashion Law

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Nicolás Santos is the partner in charge of the Galicia office (Vigo and Coruña) of Garrigues, where he has been practicing tax law since 1999.

He has extensive experience advising on tax matters and has intervened, and coordinated as legal and tax advisor, in numerous restructuring operations of national and international business groups, sale of companies and tax review processes or "due diligence".

His specialty is tax advice on family assets and advice on the problems of **Family Businesses**.

He is also an expert on **agri-food** companies' taxation, especially **cooperatives** taxation.

In the area of **Tax Procedure**, he has consolidated experience in particularly complex tax audits.

He holds a degree in Law from the University of Vigo and has participated as a lecturer in different masters, postgraduate courses and conferences organized by various entities, such as Afundacion Business School and the University of Vigo. He is currently an associate lecturer at Galicia Business School.

### Experience

Nicolás has been a partner in the Tax Law practice since 2017. He has also been the partner in charge of the Garrigues office in Galicia since January 2023.

In this Firm he has developed his entire professional career, advising national and international companies and groups in the tax field, especially in Family Businesses area. He is also an expert in the special tax consolidation and tax neutrality regimes applicable to corporate restructuring operations.

He is a member of the Family Business and Mergers & Acquisitions and Restructuring practice areas, as well as the Agribusiness sector, due to his in-depth knowledge of the agri-food sector.

He provides recurrent tax advice to family estates, supporting the family office in decision-making and their specific problems. He also collaborates on a regular basis on tax matters with private banking entities, advising them and their clients especially in the main areas of family business.

On the other hand, he has coordinated and participated in numerous restructuring operations, sale of companies and due diligence processes of great relevance in the community of Galicia, representing both companies and their managers as well as venture capital entities.

He is an expert on agri-food sector in general and on cooperatives taxation, having advised these entities for over 20 years.

In the area of tax procedure, he has consolidated experience in highly complex tax audits of both national and international groups.

Nicolás is a member of several of the Firm's committees, including the Pro Bono Committee, offering free advice to non-profit associations and foundations

## **Academic background**

Law degree from University of Vigo.

## **Teaching activity**

Nicolás has been professor at various masters and postgraduate courses on taxation at Afundación Business School and at the University of Vigo.

He is also a regular speaker at specialized forums at the Confederation of Entrepreneurs, the Chambers of Commerce and the ICEX.

He is currently an associate lecturer at Galicia Business School.

## **Memberships**

Vigo Bar Association.

Member of the Spanish Association of Tax Advisors.

## **Distinctions**

Nicolás is recurrently recommended by the publication Best Lawyers, he was named "Best Lawyer of the Year" in 2020 and 2022, in his area of practice.

## **Publications**

Author of several articles on tax issues.