



## Albert Collado Armengol

Partner

Barcelona, Asia-Pacific Desk, French Desk

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## Tax

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Albert Collado is a partner in Garrigues' Tax Department, where he practices in the field of international taxation, mergers & acquisitions, business group reorganizations and recurring advice to companies. His knowledge of international taxation and EU tax law has led him to advise foreign governments in relation to the introduction of tax and regulatory legislation.

He also advises family groups on their wealth and succession strategies, including complex cases with an international component.

He has been singled out as a top lawyer in Tax Law in Spain by the main international directories such as Chambers & Partners, Best Lawyers and Who's who Corporate Tax.

## Experience

Albert Collado is a partner in Garrigues' Tax Department, having joined the firm in 1987 (Arthur Andersen) and been promoted to partner in 1997.

Over his professional career, he has advised leading Spanish and foreign companies, including both listed companies and family businesses. He has participated in internationalization projects at Spanish companies, with particular expertise in emerging markets (China and Latin America) as a result of his involvement as coordinator of Garrigues' entry into China and as driver of the Firm's development in Latin America.

He has taken part in numerous M&A projects as lead tax adviser, both for private equity and industrial firms. He is a go-to adviser for foreign banks and investment funds in Spain, with deep knowledge of the industry and of the investment schemes used.

His knowledge of international taxation and EU tax law has led him to advise foreign governments in relation to the introduction of tax and regulatory legislation.

He also advises family groups on their wealth and succession strategies, including complex cases with an international component.

## Academic background

- Law Degree, Universidad de Barcelona (1987).
- Master's Degree in Taxation, Fundación CEU – Abat Oliva (1987).

## Teaching activity

Albert is a frequent speaker in conferences on international taxation and business reorganizations organized by Spanish and international institutions.

He has collaborated as a speaker in seminars organized by public and private universities and business schools such as ESADE, Universidad Pompeu Fabra, IESE, Universitat de Barcelona, China Europe Business School and University of Fudan (Shanghai), among others.

He is a lecturer for the Master's Degree in International Taxation at ESADE (Universidad Ramon Llull).

## Memberships

- Member of the Barcelona Bar Association.
- Co-chair of the tax committee of the International Bar Association (2011-2012).
- Member of the Board of the Barcelona International Studies Center.
- Chairman of the Tax and Legal Committee of the Spanish Executives Association.
- Member of the Group of Experts in International Taxation of the Spanish Association of Tax Advisers (AEDAF).

## Distinctions

Albert Collado appears as a tax lawyer recommended in Spain by the directories:

- Best Lawyer International,
- Chambers & Partners (Band 1 Barcelona) "Albert Collado is not only a very knowledgeable lawyer but he also has extensive experience in international taxation."
- Who's Who: Corporate Tax Law.

He was named Barcelona Tax Lawyer of the Year by Best Lawyers International in 2015.

## Publications

He regularly publishes articles on the internationalization of businesses and international taxation in newspapers and journals. Among others, he has contributed to the following works:

Comentario a la Sentencia del TJUE (Sala Segunda), de 12 de mayo de 2022, asunto C-556/20, Schneider y otros (Commentary on CJEU judgment of May 12, 2022, case C-556/20, Schneider and others) (Revista Interactiva de Actualidad nº 35, October 2022).

- "Fiscalidad Internacional" (International Taxation), Centro de Estudios Financieros, 2nd edition 2005 : "Pasado, presente y futuro de los precios de transferencia en España" (Transfer pricing in Spain: past, present and future).
- "La inversión directa en China: Implicaciones derivadas de su entrada en la OMC" (Direct investment in China: Implications of its entry into the WTO). Información Comercial Española. February 2002.
- "Las marcas renombradas en España: Un activo estratégico para la internacionalización de España" (Renaming trademarks in Spain: an active strategy for Spain's internationalization). ICEX.2002 "Marco fiscal de las marcas en España" (Tax framework for trademarks in Spain).
- "Estudios Jurídicos sobre Operaciones de Reestructuración Societaria" (Legal studies on corporate restructuring transactions). Thomson Aranzadi. 2008. "Operaciones de financiación por medio de emisiones de filiales" (Financing transactions by means of issuances by subsidiaries).