



Sara Rubiano Torres

Senior associate

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Tax

Sara Rubiano is a senior associate of the tax department of Garrigues, where she has pursued her professional career since 2016. She is specialized in the area of transfer pricing, advising all kind of corporate groups from a range of different economic sectors on the definition of their transfer pricing policies, the assessment of related-party transactions and the preparation of the legally required documentation, as well as on tax audits.

She also provides clients with ongoing advice on direct taxation and participates in projects of international tax regarding the analysis on the application of double taxation treaties, as well as on the tax implications of investment structures in Spain and on the existence of permanent establishments.

Experience

Sara Rubiano is a senior associate of the tax department of Garrigues, where she has pursued her professional career since 2016. In her professional practice she has been involved in a diverse range of projects in the area of transfer pricing area, including:

- Design and implementation of transfer pricing policies.
- Preparation of the transfer pricing documentation required by law.
- Coordination in the preparation of the transfer pricing documentation at a local and international level.
- Preparation of benchmarking analyses using the databases Orbis, Sabi, LoanConnector, Bloomberg, RoyaltyRange, IntangibleSpring, among others.
- Performance of functional and risk analyses.
- Verification of the application of transfer pricing policies.
- Preparation of analyses for determining the attribution of profits to permanent establishments.
- Preparation of cost allocations.
- Assistance in the preparation of Form 232 related to the filing of related-party transactions.
- Assistance in the preparation of Form 231 related to the Country-by-Country Report.

- Assistance in tax audits.
- Preparation of appeals to the administrative and judicial bodies.

These projects are performed for clients operating in a wide range of economic sectors, such as food, automotive, biotechnology, construction, cosmetic, energy, pharmacy, fashion, leisure, real estate, technology, among others.

She also provides clients with ongoing advice on direct taxation and participates in projects of international tax regarding the analysis on the application of double taxation treaties, as well as on the tax implications of investment structures in Spain and on the existence of permanent establishments.

Excellent command of Spanish, Catalan and English.

Academic background

- Degree in Business Administration and Management, Pompeu Fabra University.
- Degree in Law, Pompeu Fabra University.
- Also trained in business law in Singapore Management University.
- Double Master in Legal Practice and in Tax Consultancy and Management, ESADE.
- Monographic course in company valuation, Centro de Estudios Financieros.
- Transfer pricing module - Advanced Diploma in International Taxation, Chartered Institute of Taxation.

Memberships

Barcelona Bar Association (ICAB).

Distinctions

Best Lawyers: Ones to Watch.