



## Pablo Torrano

Partner

Barcelona

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### Tax

Family Business

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Pablo Torrano is a partner Garrigues' Tax Department, where his practice focuses particularly on the tax area of family businesses and individuals, as regards the tax treatment of shareholders/partners. He also provides his services to high net worth families and/or individuals, advising them on the tax implications of their asset structures, types of investments and succession, bringing to bear his extensive knowledge of civil law mechanisms and their taxation. As a result, he regularly works together with important family businesses and high net-worth individuals. He holds a Law Degree from Universidad Central de Barcelona and is a lecturer at ESADE. He has been recognized by Chambers & Partners and Best Lawyers.

### Experience

He has carried out numerous engagements relating to wealth taxation:

- Analysis of ownership and group structures, identifying existing inefficiencies and determining the best structure from a tax and wealth management standpoint (from the perspective of both shareholders and the group).
- Optimum tax planning for investments using family assets, particularly where the divestment of production-related assets has led to a significant increase in the liquidity available to the family business.
- Identification of the investment vehicles which are best suited to the strategy and intentions of the owner.
- Design and implementation of planning strategies which enable the transfer of ownership in the context of a tax-efficient succession from all possible perspectives (location of assets, design of the ownership structure, assistance with the design and drafting of prenuptial agreements, wills, etc.).
- Optimum tax planning for shareholders and companies whose shareholders are essentially family members.
- Coordination of multidisciplinary work teams, making it possible to give an effective response to tax- or wealth-related problems that may arise.

He specializes in the asset-related aspects of family businesses. From a basically tax-oriented specialization, highly focused on personal income tax, wealth tax, inheritance and gift tax and corporate income tax, Pablo takes a comprehensive view of the tax/wealth situation of individual entrepreneurs, their businesses and their family. He also specializes in civil law matters (asset, contractual and succession-related, essentially) which are key to being able to provide effective responses from all viewpoints to the issues that generally arise in the family business realm.

He is a lecturer in the Law Department of ESADE – Universidad Ramon Llull on tax law in the Master's Degree in Tax Counseling and Management of ESADE (inheritance and gift tax) and he has also been a lecturer for the law degree program on topics relating to personal income tax, wealth tax and inheritance and gift tax; in addition, he has been a lecturer for the Master's Degree in Business Management at EADA in the area of tax law.

He also regularly collaborates with the Instituto de Estudios Financieros (IEF) on refresher course programs for private banking managers.

Member of the Barcelona Bar Association.

## Academic background

Degree in law, Universidad Central de Barcelona.

## Teaching activity

- Lecturer at ESADE on inheritance and gift tax in the Master's Degree in Tax Counseling and Management.
- Lecturer at Instituto de Estudios Financieros (IEF) in refresher courses for private banking managers.
- He has been a lecturer in numerous taxation programs at EADA.

## Memberships

Barcelona Bar Association

## Distinctions

- Chambers & Partners Europe, in the area of Business and Private and Family Wealth.
- Best Lawyers

## Publications

Coordination of articles on taxation on the "laempresafamiliar.com" website (2003 to 2005).

Conferences:

- Regular speaker at the various headquarters of the Cataluña Economists' Association (Barcelona, Lleida, Girona and Tarragona).
- Conferences in conjunction with the Barcelona and Lerida Chambers of Commerce.

- Conference at the headquarters of the Cercle d'Economia de Lleida. -Tax and wealth planning seminars and collaboration with the EADA business school.
- Active participation in seminars and conferences organized by Garrigues Abogados.
- Collaboration with the Nexia Institute in the Family Office course.