

Pérez-Llorca



José Ramón Vizcaíno

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Spain

Practices and Sectors

- Real Estate
- Tax

Profile

José Ramón Vizcaíno joined Pérez-Llorca in 2020. Prior to joining, he was a tax partner at an international firm and, before this, was a member of the M&A Tax area of a Big Four firm.

Studies:

- 1999 Degree in Law, Universidad Autónoma de Madrid

He speaks Spanish and English.

Experience

With over 18 years of experience, José Ramón advises on domestic and international taxation matters, including forming and setting up investment vehicles, NPLs, corporate reorganisations, tax insurance and M&A litigation.

His main practice areas are the following:

Investment vehicles

José Ramón has experience in the formation of private funds (joint ventures, joint accounts, profit sharing agreements, etc.), investment vehicles (including private funds with SAREB or FABs) and in the formation and listing of SOCIMIs (Spanish REITs).

Real Estate Tax

José Ramón provides a wide range of services in the Spanish real estate market, advising sponsors, banks, lenders and other financiers, developers and corporate advisors on any tax issues related to their investments through asset purchases or shareholdings, with extensive experience in a number of asset classes (retail, offices, logistics and hospitality) and alternative investments (co-working and co-living spaces, build-to-rent projects, care homes, etc.).

NPLs

José Ramón provides ongoing tax advice to banks and investors on portfolio transactions, including tax structuring of their investments, tax advice during the recovery phase, tax disputes and litigation, indirect taxation and divestment strategies.

Tax Insurance

José Ramón has also developed a significant tax practice advising insurance companies on the underwriting of W&I insurance policies and tax risks which are specific to Spain.

Tax audits and litigation in mergers and acquisitions

José Ramón has developed a specific practice in the field of tax disputes and litigation, with the aim of offering his clients specialised assistance on tax audits focused on mergers and acquisitions, corporate reorganisations and international taxation.

Corporate and international taxation

José Ramón provides ongoing advice to his clients on their consultations related to international taxation. In particular, he has advised on matters related to EU directives, domestic application of CJEU case law, permanent establishment and domestic application of international agreements and treaties.

Academic and Publishing Collaborations

José Ramón is a member of a review board for the Master's degree in Tax Advice at the Universidad de Navarra.

Professional Organisations

The Madrid Bar Association (ICAM).

Recognition

José Ramón Vizcaíno features in various legal directories, such as:

- Chambers Europe: Tax.

- World Tax: Highly regarded (General Corporate Tax y Real Estate).
- Leaders League: 'Corporate Tax'.
- *Best Lawyers*® in the practice of 'Tax Law'.