



Alberto Heras

Partner
Tax

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Experience

Alberto joined Ramón y Cajal Abogados in January 2013 as the Head Partner of Tax at the Barcelona office after working at Ernst & Young Abogados since 1998.

He has extensive experience in corporate tax advice as well as in corporate restructuring and tax proceedings for multinational groups and family businesses belonging to diverse sectors (distribution, automotive, mass consumption, real estate, pharmaceutical, port concessions, etc.).

Alberto has led tax matters (due diligence procedures, tax optimisation of transactions, tax aspects of financing) in a multitud of sale and purchase operations of companies, from the perspectives of both the acquiring party and the vendor. He has also led transfer pricing projects, including the preparation or revision of obligatory documentation, valuation of operations (participation loans, sale and purchase of participations or businesses, closings or transfers of business activities) for top-tier multinational groups.

Education

- Postgraduate Degree in Tax Consulting, Universidad Autónoma de Barcelona (1999)
- Masters (MSc) in Economics, London School of Economics (1998)
- Degree in Law, University of Barcelona (1996), including a semester at the University of Bristol in the United Kingdom
- Degree in Economics, University of Barcelona (1995)

- Alberto has attended seminars and specialised courses in tax proceedings, accounting and tax matters related to corporate restructuring procedures, transfer pricing, anti-fraud tax clauses and tax issues involved in sale and purchase operations of companies and businesses.

Teaching

Coordinator of the Finance and Tax Law Section of the Masters Degree in Law Programme at the Universitat Internacional de Catalunya, 2001-present.

Associate Professor of the Department of Finance and Tax Law, Universitat Internacional de Catalunya, 2001-present.

From 2008 to 2010, Alberto was a lecturer at the School of Legal Practice (*Escuela de Práctica Jurídica*) of the Barcelona Bar Association (*Il·lustre Col·legio d'Advocats de Barcelona*).

Languages

English and Catalan

Publications

- Co-author of the book *Impuesto sobre Sociedades, Régimen General – Tomo I* [Corporate Income Tax, General Regime – Volume I], Ed. Aranzadi, 2010.

Affiliations

- El Col·legi d'Economistes de Catalunya (Catalonian Association of Economists)
- Asociación Española de Asesores Fiscales (AEDAF) (Spanish Association of Tax Consultants)