

# Ramón y Cajal

Alberto Heras Oliver

Partner

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## experience

Alberto Heras has been Lead Partner of the Tax Practice of our Barcelona office since January 2013, when he joined the firm from EY Abogados, where he had been working for 14 years.

He has extensive experience in providing advice on corporate taxation and business restructuring processes and tax procedures to multinational groups and family businesses operating in a wide range of business sectors (distribution, automotive, wholesale, real estate, pharmaceutical and port concessions, among others).

He has been responsible for providing tax advice (due diligence, tax optimisation of transaction and tax aspects of financing) in numerous transactions for the purchase of companies, both from the perspective of the buyer and the seller. He has also led transfer pricing projects, including the preparation or review of compulsory documentation and the valuation of transactions of leading multinational groups.

## education

- Postgraduate degree in Tax Advice, Universidad Autónoma of Barcelona (1999).
- Master's Degree (MSc) in Economics, London School of Economics (1998).
- Degree in Economic Sciences and Business Studies (Economics), Universidad de Barcelona (1995).
- Degree in Law, Universidad de Barcelona (1996) – Included one semester at the University of Bristol, United Kingdom.
- Attendance at specialist seminars and courses regarding tax procedures, accounting and tax aspects of business restructuring processes, transfer pricing, anti-abuse tax clauses and tax aspects of transactions for the purchase of companies and businesses.

## teaching

- He regularly participates as a speaker in seminars and conferences relating to his area of experience.
- Associate Professor of the Finance and Tax Law Department of the Law School of the Universidad Internacional de Catalunya since 2001.
- Associate Professor of the Economics Department of the School of Economics and Business Studies of the Universidad de Barcelona from 2012.
- Speaker at the School of Legal Practice of the Ilustre Colegio de la Abogacía de Barcelona (Barcelona Bar Association) (2008 – 2010).

## languages

English and Catalan.

## publications

Co-author of the book *Impuesto sobre Sociedades, Régimen General (Volume I) (Corporation Tax, General Rules) (Volume I)*. Ed. Aranzadi, 2010.

## associations

- Association of Economists of Catalonia (*Colegio de Economistas de Catalunya*).
- Spanish Association of Tax Advisers (*Asociación Española de Asesores Fiscales*).