

Javier Gazulla

Partner

Madrid

Biography

Javier is recognized by being 'able to have a 360 degree perspective in a transaction; he is not just focused on one angle but is mindful of tax issues in other areas of the company', (Chambers Global 2015 he is a team player and is used to working together in domestic and cross-border transactions with colleagues in other practice groups and other offices of Hogan Lovells. Javier joined from a big four accounting firm where he was responsible for the M&A tax team in Spain, and previously worked for several years in an international law firm and in a major Spanish law firm, so he has a combined legal and accounting panoramic view when approaching tax issues.

Javier is a tax partner in the Madrid office. He focuses on the tax structuring of M&A transactions, joint ventures, group reorganizations and debt restructurings, and has broad experience in advising on the tax aspects of foreign investments in Spain and of Spanish investments abroad. In his tax advice Javier provides customized and practical solutions, trying to understand the client objectives and also taking into account the legal, commercial and accounting implications involved in a transaction.

Representative experience

Advising Grupo Sura in the tax structuring of its



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Languages

English
Spanish

Practices

Tax
Private Equity
Real Estate
Joint Ventures
Leveraged and Acquisition Finance

Industries

Energy and Natural Resources
Real Estate

acquisition of RSA Latam's operations.

Advising Abengoa in the tax aspects of its project to centralize its IP and R&D activities in its Abengoa Research division.

Advising Fluor Corporation in the tax aspects of its joint venture with Sacyr Industrial to provide engineering services and EPC project management.

Advising Fomento de Construcciones y Contratas on tax implications in Spain, Mexico, and Peru of its JV with Grupo Carso to invest in infrastructure assets.

Advising Euler Hermes in the tax aspects of its joint venture with Mapfre to form 'Solunion', and on the subsequent group reorganization.

Advising HIG Capital in the tax structuring aspects of its acquisition and financing of Café y Té Group.

Advising M&G Real Property on tax structuring and legal documentation for real property asset purchase of Rios Rosas 26 in Madrid and lease to WPP.

Advising Lar SOCIMI in the tax structuring of its acquisition of Mega park Barakaldo commercial centre, the main investment so far made by Lar SOCIMI.

Awards and rankings

- Ranked in Tax, *Chambers Europe*, 2015-2020
- Recommended Lawyer for Tax, *Expert Guides*, 2019

Latest thinking and events

- Media Mention
 - Our Madrid Real Estate team has acted for Leonardo Hotels in the acquisition of the former Vincci Granada, the group's sixth hotel in Spain
- Hogan Lovells Publications
 - Around Europe: The Private Equity Market - Spain *Client Notes*
- Hogan Lovells Publications

TMT

Private Capital

Areas of focus

Business Restructuring and Tax

International Tax Planning

M&A and Tax

Real Estate Tax and REITs

Buy Outs

Real Estate Funds

Accolades

"A great technician, he always offers good solutions".

Chambers Europe 2018

'He is able to have a 360 degree perspective in a transaction; he is not just focused on one angle but is mindful of tax issues in other areas of the company'

Chambers Global 2015

"a very good, technically, proactive and focused".

Chambers Europe 2016

Highlight mandates for Javier Gazulla include coordinating the Spanish tax aspects of GE's sale of its global real estate business to

- Main tax issues in the purchase of debt and subsequent debt restructuring:
- Hogan Lovells Publications
 - Leveraged Finance update from Hogan Lovells Autumn 2014 *Lev Fin Spin*
- Awards and Rankings
 - Hogan Lovells wins European Joint Venture Tax Deal of the Year
- Sponsorships and Speaking Engagements
 - Spain: The new El Dorado for international funds?

Blackstone and Wells Fargo. He is a key figure in the firm's corporate and real estate tax structuring practice.

Chambers Europe 2017

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Chambers Europe 2017

"He is very good technically, proactive and focused".

Chambers Europe 2016
