

Alejandro Moscoso del Prado

Senior Associate

Madrid

Biography

In an ever-changing and complex practice such as tax, Alejandro Moscoso del Prado is able to provide practical advice in corporate group restructurings and cross-border transactions, taking into account not only the tax aspects that may be of importance for achieving the client's goals but also the legal and commercial objectives and constraints. As an associate in our Tax practice, Alejandro focuses his practice on international tax planning, corporate tax reorganizations and financing aspects of M&A transactions, and the international tax aspects of inbound and outbound investments.

His experience shows an in-depth knowledge of international taxation, Spanish corporate tax, VAT and transfer taxes in different kinds of industries and projects. Working together with colleagues from other non-tax disciplines, Alejandro has participated and advised in a wide range of projects such as mergers and unbundlings, joint ventures, R&D projects, real estate investments/divestment, and debt restructuring.

Representative experience

Advising Sura Asset Management group in the international and corporate tax aspects of its reorganization in Europe and LATAM

Advising H.I.G. Capital in the Luxembourg and Spanish structuring tax aspects of its investment in Café y Té Group



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Practices

Tax

Real Estate

Private Equity

Mergers and Acquisitions

Joint Ventures

Investment Funds

Industries

Energy and Natural Resources

Financial Institutions

Real Estate

Areas of focus

Business Restructuring and Tax

Advising FCC Group in the Spanish and international tax implications of the structuring of a joint venture vehicle to invest in infrastructure assets

Advising Cabcorp group in connection with the international tax planning of its corporate reorganization

Advising Fluor in the tax aspects related to the setting up of a joint venture with Sacyr and the prior carve-out process

Advising Axson in the tax aspects of the merger of its main businesses in Spain and the divestment in its technological business

Advising international investment funds in the acquisition of real estate properties in Spain and the tax impact of applying the SOCIMI tax regime (Spanish REIT)

Advising a major Spanish Family Office on its domestic investments

Latest thinking and events

■ News

- First Spanish ruling on the VAT treatment of the sale of NFTs

■ News

- First Spanish ruling on the existence of a PE due to teleworking during and after COVID-19 lockdown

■ Press Releases

- Hogan Lovells advises The Central America Bottling Corporation on first USD Sustainability-Linked Bond by bottler in the Americas

■ Press Releases

- Hogan Lovells advises RiverRock on its investment in Eliance

■ Insights

- Impact of the new Spanish CFC rules on controlled foreign holding companies

■ Analysis

- Spain: Law 11/2021 implementing ATAD and

International Tax Planning

M&A and Tax

Real Estate Tax and REITs

VAT and Indirect Tax

Private Equity and Venture Capital Funds

Fund Structuring and Establishment

introducing other measures against tax fraud