

LEGAL SERVICES

Independence, talent, and
professional ethic
To cover your needs
In all areas of the
Legal practice



ADDING VALUE

In today's world, it is more important than ever to have a legal partner who understands all aspects of your business to help you move ahead effectively and decisively.

Working with us is not just about legal advice. It is about seeing beyond uncertainty and risk to uncover new opportunities adding value. We have the global reach, local presence, and industry depth you need to move forward.

COMMITMENT TO QUALITY SERVICE

Our service philosophy comprises a highly tailored and personalised service with a substantial level of partner involvement and a significant emphasis on quality control.

CLIENT COMMITMENT

Our clients range from individuals, small and medium businesses to large national and international corporations. We have an uncompromising determination to continually exceed expectations.

EXPERIENCE & EXPERTISE

We have over 35 years of experience working with clients that require a multidisciplinary service with a high level of expertise.

A DEDICATED TEAM WHO WILL WORK IN PARTNERSHIP WITH YOU

Personal attention and direct involvement from partners and key professionals in all stages of the engagement with continuous communication.

LOCAL AND INTERNATIONAL EXPERIENCE TO SUPPORT AND ADVISE YOU AT A VERY COST-EFFECTIVE FEE

You will benefit not only from the experience of UHY Fay & Co, but also from our international network, which works with organisations of all shapes and sizes in over 100 countries.

ONE STOP SHOP

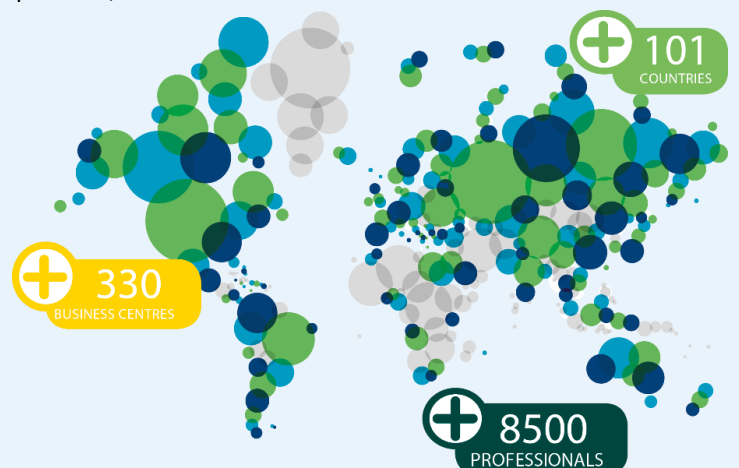
The key to our success is the added value of a multidisciplinary service to offer our clients legal, tax, labour, audit, accounting, and business services, including corporate finance and mergers and acquisitions, as a one stop shop.

“

Different specialized professionals working together as a sole team, to provide practical and innovative solutions considering all relevant implications.

We offer legal advice that defend your interests and achieves your objectives

”

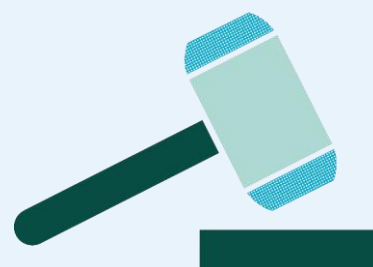


We do More

OUR LEGAL SERVICES

We have a team of lawyers who are experts in the different areas of the legal practice. Our objective is to offer legal advice that defends your interests and achieves your objectives.

Clients like working with our team of lawyers because they are approachable and down-to-earth professionals that offer services of the highest quality in an ethical and rigorous way.



LEGAL AREAS

ADMINISTRATIVE LAW

- Governmental contracts
- Pharma services
- Administrative procedures
- Urban planning and real estate
- Environmental
- Public tender
- Government employment

CIVIL LAW

- Individuals, family, and inheritance law
- Civil businesses
- Rental & leasing
- Consumer & User Law
- Extra-contractual claims
- Recovery of debts

TAX LAW

- International tax
- Corporate tax & special regimes
- Tax inspections and procedures
- Real estate tax
- Advisory to high-net-worth individuals
- Mergers and acquisitions
- Family-owned businesses tax
- Transfer pricing
- VAT and Indirect tax
- Pre-immigration or relocation tax planning

REAL ESTATE LAW

- Purchase and sale transactions
- Rental & leasing
- Development, construction, and technical contracts
- Rental or lease agreements
- Hotel, residential, and commercial centres
- Due diligence or “purchase audit”

LABOUR LAW

- Labour agreements
- Human resources
- Collective negotiation and labour relations
- Corporate reorganisations and outsourcing
- Labour arbitration and litigation
- Administrative procedures and judicial reviews
- Social security and welfare systems
- Expatriates and impatriates

CORPORATE & COMERCIAL LAW

- Corporate Law
- Mergers & acquisitions
- Financing & banking Law
- Restructuring & Insolvency
- Contracts
- Intellectual property & industrial property rights

LITIGATION & ARBITRATION LAW

- Civil
- Criminal
- Public procedures

NEW TECHNOLOGIES & DATA PROTECTION LAW

- E-Commerce, new technology & internet
- Personal data protection

FOUNDATIONS, ASSOCIATIONS, INTERNATIONAL FEDERATIONS, AND OTHER NON-PROFIT ORGANISATIONS

ADMINISTRATIVE LAW

GOVERNMENTAL CONTRACTS

- Legal advice throughout the hiring procedure.
- Advisory and participation in the presentation of public construction tenders.
- Selection of the contract procedure.
- Design of the public-private collaboration terms (PPP-PFI).
- Preparation of the tender and dossier.
- Analysis and optimization of resources.
- Contingencies arising during the execution or settlement of contracts and execution of guarantees.

PHARMA SERVICES

- Opening and transfer of a pharmacy.
- Obtain health registry from the corresponding Public Administration.
- Administrative procedures related to the opening or management of a pharmacy.

ADMINISTRATIVE PROCEDURES

- Participation in all types of administrative procedures, drafting allegations, reports and administrative help and representing the client in negotiations.
- Administrative and judicial procedures in the different jurisdictions.

URBAN PLANNING AND REAL ESTATE

- General and special urban planning: land planning, building rights, promotions and constructions, compensation, compulsory expropriation.

- Urban planning compliance: advice on all types of urban planning licenses, drafting of agreements, processing of administrative concessions.
- Transactions, projects, and investments: financing, negotiation and drafting of real estate contracts.
- Administrative and judicial procedures in the contentious-administrative jurisdiction.
- Crimes of urban planning, actions of contractual and extra-contractual responsibility, vices in construction, etc.

ENVIRONMENTAL

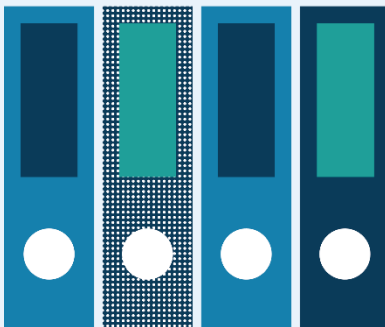
- Comprehensive legal advice for the qualification and obtaining of permits for all types of activity.
- Administrative procedures for adaptation, legalization or penalties.
- Sectorial compliance.
- Environmental crimes.

PUBLIC TENDER

- Legal advice to individuals and companies in bidding processes.
- Follow-up during the contractual execution until its completion.
- Advice to Public Administrations in their respective bidding processes.

GOVERNMENT EMPLOYMENT

- Advisory and participation in procedures related to employees of the public administration.
- Legal claim of triennium increments, supplementary or specific payments.



“
Your trusted advisors,
for your peace of mind
and a seamless
experience.



CIVIL LAW

INDIVIDUALS, FAMILY, AND INHERITANCE LAW

- Advisory, elaboration and filing of all type of documentation related to applications for nationality, tutelage or guardianship, declaration of absence and death, marriage settlement, divorce, separation and marriage nullity.
- Matters related to adoption and parent-child relationships.
- Reviews and advice on issues of inheritance, wills, and the distribution of estates.

CONSUMER AND USER LAW

- Bank claims, guarantees, insurance claims, misleading advertising, credit claims and revolving cards, abusive clauses, land, IRPH.

EXTRACTIONAL CLAIMS

- Extrajudicial and judicial claim, claim for damages, traffic accidents.

CIVIL BUSINESSES

- Advice on and preparation of projects, reviews and documents relating to civil society organisations, with particular emphasis on those of a personal nature.

RENTING & LEASING

- Drafting and interpretation of contracts, contractual claims,
- Advisory, negotiation and elaboration of rental or lease agreements for all types of property and premises, as well as hotel lease and management agreements.

RECOVERY OF DEBTS

- Extrajudicial and judicial claim (monitoring ordinary and verbal procedure).

TAX LAW

INTERNATIONAL TAX

- Global advice aimed at detecting optimization opportunities and risks.
- Advice to avoid double taxation situations.
- Advice on the internationalization of companies, with special attention to the taxation of investment and divestment, structuring of financing operations, taxation of income flows and taxation of partners.
- Non-resident income tax and double taxation agreements.

reduction for the transfer of intangibles (patent box), R + D + IT deduction.

TAX INSPECTIONS AND TAX PROCEDURES

- Presentation of queries before the General Tax Administration.
- Management and inspection procedures.
- Verification of values.
- Postponements and instalments of tax debts.
- Sanctioning procedures.
- Economic-administrative and judicial resources (Supreme and Constitutional Court).

CORPORATE TAX AND SPECIAL REGIMES

- Fiscal consolidation and optimization of financial resources in groups of companies.
- Restructuring of groups, integrations, acquisitions, or joint ventures.
- Housing Leasing Regime and SOCIMI regime.
- Regime for Small Dimension Entities.
- Regime for Foreign Securities Holding Entities (ETVE), international tax transparency and redomiciliations.
- Deductions and specific reductions: capitalization reservation, deduction for investment in cinematographic works,

REAL ESTATE TAX

- Tax advice on investment, development, and divestment real estate operations.
- Financing of the project.
- Specific tax guides for the different phases of a project.
- Settlement and management of all taxes.

TAX LAW

ADVISORY TO HIGH-NET-WORTH INDIVIDUALS

- Studies on wealth planning.
- Studies on succession planning.
- Studies on taxation and income flows oriented to savings.

MERGERS AND ACQUISITIONS

- Advice on operations of reorganization, acquisitions, sales, integrations, and joint ventures.
- Pre-transaction analysis.
- Advice on the design of the structure.
- Analysis of the tax costs of operations.
- Tax review or due diligence services.
- Coordination with our team for the negotiation and drafting of contracts.
- Implementation of the acquisition and advice structure in the different integration strategies.

FAMILY-OWNED BUSINESSES

- Succession planning.
- Legal and tax planning of the family-owned business and wealth.
- Family-owned business and wealth governance.
- Family-owned business transactions.

TRANSFER PRICING

- Transfer pricing documentation.
- Transfer pricing risk assessment.
- Design and implementation of transfer pricing policies.
- Design and implementation of transfer pricing policies.
- Benchmarking studies.
- Country by Country reporting.
- Defense in tax inspections.
- Advance Pricing Agreements (APA).
- Revision of contracts and agreements.

VAT AND INDIRECT TAX

- Planning, analysis, and advice on indirect taxes related to its activity and national and international investments.
- Design of financially optimal structures.
- Advice in relation to the indirect tax implications associated with its business model.

PRE-IMMIGRATION OR RELOCATION TAX PLANNING

- Pre-immigration study.
- Obtaining the Golden Visa.
- Application of the Beckham Law.
- Exemption for income obtained abroad.
- Tax benefits available in internal legislation and double taxation agreements.



REAL ESTATE LAW

PURCHASE AND SALE TRANSACTIONS

- Integral advice in the purchase or sale of homes, offices, shopping centers, hotels, golf courses, etc. Including the judicial phase if there is one.
- Private purchase and sale agreements of real estate assets.
- Private purchase and sale agreements of real estate assets under construction, subject to statutory guarantees for deferred payments.
- Legal advice, drafting and negotiation of sales commission agreements, deposit agreements, earnest money agreements, call and put option agreements.
- Advice in resolution of contracts for non-compliance, claims for construction defects.
- Regularization of real estate property portfolios for sale and optimization of assets.
- Horizontal division and community of owners Law.
- Representation before the Courts of Justice

DEVELOPMENT, CONSTRUCTION AND TECHNICAL CONTRACTS

- Advice in connection with declarations of new works, acquisitions, swaps, association, and segregation of plots.
- Legal advice, drafting and negotiation of services agreements with architects, constructors, or real estate agents.

RENTAL OR LEASE AGREEMENTS

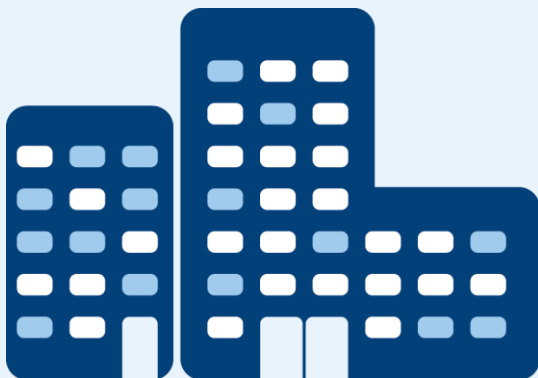
- Advisory, negotiation and elaboration of rental or lease agreements for all types of property and premises, as well as hotel lease and management agreements.

COMMERCIAL, HOTEL AND RESIDENTIAL CENTERS

- Legal advice for the development of commercial, hotel and residential centers.

REAL ESTATE DUE DILIGENCE OR "PURCHASE AUDIT"

- On the side of the buyer or developer, to check the legal situation of the property and its economic valuation in order to negotiate the final price with the seller.
- On the side of the seller, to know the value of its real estate asset and any possible contingencies or technical deficiencies.



Achieving your business outcomes and continued growth demands a strategic roadmap.



LABOUR LAW

LABOUR CONTRACTS

- Teleworking agreement.
- Employment and termination of contracts with workers from abroad, European Community and other countries.
- Drafting of all types of employment contracts with special reference to exclusivity, non-competition and confidentiality agreements.
- Geographical and functional mobility issues and other substantial modifications to working conditions.
- Working hours, vacations, absences, and sanctions related to employees.
- Resolution of the employment relationship at the request of the business and legal defence in legal proceedings before the Social Court.
- Hiring and termination of employment contracts for senior managers.
- Labour legal advice for the termination and termination of senior management contracts, legal and practical procedures.

HUMAN RESOURCES

- Remuneration packages and stock option plans.
- Pension schemes and additional social security benefits.
- Equality plans. Harassment Protocols.
- Health and safety policies.
- HR policies.
- Digital disconnection.

COLLECTIVE NEGOTIATION AND LABOUR RELATIONS

- ERES y ERTES
- Advice on company-level agreements.
- Advice on restructuring operations, reorganisations, closures, and retirement.
- Designing the strategy for implementing these operations.
- Assistance throughout the legal procedures involved when implementing substantial changes to the terms of employment at a company level.
- Assistance during strikes and other industrial disputes.
- Relations with trade unions.
- Assistance during lockouts.

CORPORATE REORGANISATIONS AND OUTSOURCING

- Labour and social security audits.
- Transfer of undertakings.
- Outsourcing and subcontracting.

LABOUR ARBITRATION AND LITIGATION

- Arbitration and other ADR methods.
- Legal assistance in the judicial and administrative channels of labour matters.
- Representation in individual disputes on behalf of the company.
- Representation related to collective industrial disputes initiated by employees or trade unions.

ADMINISTRATIVE PROCEDURES AND JUDICIAL REVIEWS

- Labour Inspection.
- Disciplinary proceedings.
- Accidents at work.
- Settlement of Social Security debts.
- Applications for judicial review.

SOCIAL SECURITY AND WELFARE SYSTEMS

- Grants and incentives for recruitment.
- Advice on the social security regime applicable to each business.
- Advice on Social Security contributions.
- Administrative appeals and applications for judicial review arising from settlement or infringement proceedings initiated by the Labour Inspection.
- Development of occupational pension schemes.
- Amendment of pension commitments at a company level.
- Legal assistance in claims arising from employment benefits.

EXPATRIATES AND IMPATRIATES

- International teleworking
- Applicable social security regime.
- Advice and elaboration of contractual clauses.
- Preparation of letters of assignment.
- Expatriation policies.

CORPORATE & COMMERCIAL LAW

CORPORATE LAW

- Incorporation of companies, setting up of branches and creation of corporate structures.
- Legal advice and drafting of complex corporate by-laws and amendments.
- Drafting and negotiation of shareholders' agreements.
- Advice and completion of share capital increases (cash contributions, contributions in kind, credit capitalisation, shares for shares exchange) and reductions, shareholders contributions to equity; and simultaneous share capital reduction and increase (*accordion transactions*).
- Advice, preparation and assistance with shareholders meetings and board meetings, preparation of the meetings call and legal advice and assistance regarding compliance with the company's secretary duties.
- Legal advice on redressing share capital impairment.
- Legal advice on shareholders disputes and conflicts. Exclusion and separation of shareholders.
- Advice to shareholders, directors and board members. Challenging corporate resolutions, defence of shareholders' rights, and legal advice in connection with directors' liability.
- Assistance with share transfer transactions.
- Drafting and negotiation of managing directors' contract and services agreements with board members. Directors' remuneration.
- Advice and completion on company's dissolution and winding up of companies.
- Transfer of foreign companies' registered office to Spain.
- Family shareholders agreements.
- Spanish holding companies owning stakes in foreign entities (ETVE).

MERGERS & ACQUISITIONS

- Acquisitions and sales of companies and business units (share deals, asset deals).
- Leveraged buy outs (LBOs), Management Buy outs (MBOs).
- Legal advice, drafting and negotiation of preliminary transaction documents: non-disclosure agreements, letters of intent, binding offers, head of terms.

- Due diligence or "purchase audit",
- National and cross border M&A transactions.
- Venture capital investments or private equity.
- Joint venture agreements.
- Corporate restructuring.
- Transaction documents: Shareholders' agreements, shares purchase agreement, asset transfer agreements, escrow agreements and post deal legal advice.

FINANCING & BANKING LAW. MORTGAGE LAW & COLLATERAL SECURITY

- Legal advice, drafting and negotiation of loan and facility agreements (club deals, bilateral agreements, refinancing agreements).
- Legal advice, drafting and negotiation of security package: mortgage, pledge, escrow agreements), personal guarantees, first demand guarantees, comfort letters.
- Loan subordination and participative loans.
- Retention of title.
- Debt refinancing and debt restructuring.

RESTRUCTURING & INSOLVENCY

- Advice on the judicial and extrajudicial insolvency proceedings.
- In the event of imminent or actual insolvency and where appropriate, petition of the insolvency or pre-insolvency proceedings.
- Petitioning for insolvency on behalf of corporate bodies, and legal advice throughout the different stages in the judicial proceedings
- Advice to companies declared insolvent.
- Assistance in the classification stage of the insolvency.
- Defence against actions for recovery.
- Preparation of settlement arrangements with creditors and feasibility plans.
- Advice on and formalisation of advance agreements with creditors.
- Acting for creditors under insolvency judicial proceedings.

CORPORATE & COMMERCIAL LAW

CONTRACTS

- Advice on the preparation, drafting, negotiation and execution of all types of commercial law contracts: distribution agreements, agency agreements, supply agreements, cooperation agreements, services agreements, works execution agreements, outsourcing agreements.
- Advice on consumer contracts.

INTELLECTUAL PROPERTY & INDUSTRIAL PROPERTY RIGHTS

- Advice on the protection of intellectual property rights (copyrights, rights of producers, editors, etc.).
- Advice on the protection of industrial property rights (trademarks, patented designs, utility models, etc.).
- Drafting of and advice on contracts about intellectual and industrial property rights.
- Unfair competitive practices.
- Agreements of transfer and assignment of IP rights.

LITIGATION & ARBITRATION LAW

CIVIL LAW

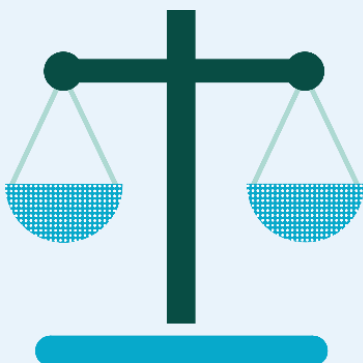
- Representation in all types of law in all types of proceedings, including summary proceedings and enforcement proceedings.
- Representation in all types of civil, commercial and foreclosure actions as both claimant and defendant.
- Applications for preliminary proceedings and interim measures.
- Arbitrations: amicable settlements by means of arbitration proceedings.
- Dispute resolution by means of court, contractual or arbitration settlements.
- Recognition and enforcement of foreign judgements.
- Pursuit of and assistance in judicial actions in international jurisdictions in collaboration with our network of trusted foreign lawyers.

CRIMINAL LAW

- Defence and prosecution, assistance to the detainee, penitentiary law, economic crimes and computer crimes, crimes against property and socio-economic order, crimes against the tax administration, crimes against urban planning and the environment, crimes against freedom, crimes against the collective security.
- Advance studies of commercial, employment and fiscal practices, with the goal of predicting, evaluating and preventing any possible criminal risks.

PUBLIC PROCUREMENT

- Representation in tenders for public works in general; choice of tendering procedures, design of collaborative public-private partnerships, preparation of tendering documents and guidance booklets, advice throughout the procurement process, analysis and determination of appeals, and of contingencies that arise in the implementation or rescission of contracts or the enforcement of guarantees.



NEW TECHNOLOGY & DATA PROTECTION

E-COMMERCE, NEW TECHNOLOGY & INTERNET

- E-commerce and online services.
- Digital signatures, contracts for related products and services, certification policies.
- Electronic billing for related products and services and policies to ensure compliance with tax legislation.
- Contracts and policies for products and services related to the Internet and websites.
- Procurement of hardware and systems integration.
- Procurement of ITO/AM outsourcing.
- Contracts for the development of software, licensing and support.
- Other contracts relating to Information Technologies.

- Management of IT security (ISO 27001) and the design of all types of policies relating to the implementation of security techniques and management systems for IT safety.

PERSONAL DATA PROTECTION

- Implementation of data protection systems in accordance with European and Spanish regulations.
- Data Protection Delegate Services.
- Consultancy on data protection
- Audit of systems or data protection aspects.
- Privacy impact assessments.
- Training.

FOUNDATIONS, ASSOCIATIONS, INTERNATIONAL FEDERATIONS AND OTHER NON-PROFIT ORGANISATIONS

- Commercial advice for the setting up of non-profit organisations; amendment of their articles and structure and the functioning of their governing and management bodies.

- General secretariat of associations and foundations: legal and executive supervision of their day-to-day management; advice on their relations with state and regional regulatory authorities.



When our clients carry out international operations we accompany them to any destination guaranteeing achieving their goals.



We help you achieve your objectives

UHY Fay & Co is a leading firm of multidisciplinary professional services with over 35 years of experience offering tailor-made integral services to clients.

Our competitive advantage is our local knowledge and global reach. Through our global network, UHY, we have access to more than 300 offices in over 100 countries.

The key to our success is the added value of a multidisciplinary service that offers high quality standards and is oriented to client service, flexibility, work ethics and results.

OFFICES

MADRID	+34 91 426 07 23	madrid@uhy-fay.com
BARCELONA	+34 93 595 50 50	barcelona@uhy-fay.com
MALAGA	+34 95 206 04 69	malaga@uhy-fay.com
MARBELLA	+34 95 276 40 65	marbella@uhy-fay.com

www.uhy-fay.com

SERVICES

- Audit & Assurance
- Advisory
- Tax
- Legal
- Labour
- Business Services
- Corporate Finance
- Internacionalization of Businesses

UHY Fay & Co (the "Firm") is a member of Urbach Hacker Young International Limited, a UK company, and forms part of the international UHY network of legally independent accounting and consulting firms. UHY is the brand name for the UHY international network. The services described herein are provided by the Firm and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members."

© 2021 UHY Fay & Co