



TOMARIAL

LAWYERS · TAX ADVISORS · CONSULTING

Legal Artisans Global Confidence

The reference firm for the provision of legal services
to companies and entrepreneurs.





“Today Tomarial is a Firm with global vision, participating in international operations over 5 continents and without linguistic barriers”

Spanish multinational and foreign companies as well as small and medium-sized enterprises and individual entrepreneurs, proceeding from all of the sectors that form part of the Spanish business fabric, today place their trust in Tomarial .

Our ambition consists in being extraordinarily brilliant in the areas of Law that we master, and today we are specialized in the practice of Business, Tax, Commercial, Labour, Bankruptcy, Compliance, and Economic Criminal Law, as well as Accounting and Consultancy for Organization and Human Resources.



Artisans of the Law

From the value of our experience, we pursue our profession with rigour and on a qualified basis, attending to each and every case in a personalized manner, because in our eyes, each client represents a different challenge.

The value of Trust

From our professional commitment and sustained in our trajectory, we accompany business persons, businesses and their partners under the premises of legal security and permanent consultancy with excellence and empathy.

Versatility and Internationalization

From our offices in Valencia, Madrid and Barcelona, we are more than 40 professionals who attend to the whole chain of value of any economic activity in the realm of tax, corporate, procedural, financial, labour and fiscal consultancy, in Spain as well as through our associated firms in other countries.

Tomarial: history and foundations

Antonio Ballester Sánchez and Tomás Vázquez Lépinette founded Tomarial in 2007, proceeding from two of the largest law firms in Spain.

Since our foundation, Tomarial has been consolidating itself as a firm of specialists with experience, solvency and overall capacity, with prominent weight in the Valencian Community, where Tomarial has already established itself as a Firm of reference.

Tomarial has been making the spirit of continuous improvement and growth a reality since its inception, and in 2012 incorporated into its structure the Office of Carlos del Romero, specialists in fiscal consultancy and labour management, thus further consolidating its offering of value.





Antonio Ballester Sánchez
Managing Partner



Tomás Vázquez Lépinette
Founding Partner– Legal Area



Carlos del Romero Sánchez- Cutillas
Honorary Partner



Legal Area

Isabel Gandía Cambra
Associate

Ángel Mas Armario
Associate

Sara Eixea
Lawyer

Julián Ramírez Ortúzar
Director Madrid

Tax Area

Teresa Girón Saiz
Associate Director

Ana García Gandía
Manager

Kristina Rubanenko
Collaborator

Mariams Manosalva Anaya
Collaborator

Yoviyán Penev Stoyanov
Collaborator

Paula Lapuente
Collaborator

Enrique Moreno Jurado
Associate

Arantxa Viñas
Collaborator

Marta Gallego
Collaborator

Carlos Miralles Izquierdo
Collaborator

Joaquín Casanova Cuenca
Collaborator

Cristina Torró
Collaborator

Sheila Peñarrubia Navarro
Collaborator

Labour Area

Sara Puig Carbonell
Lawyer

Salvador Mut Ribes
Associate Director

Rosa Gálvez Sebastián
Associate

Eduardo Belenguer Navarro
Collaborator

M^a Teresa Requena Boils
Collaborator

Esther Micó García
Collaborator

Merce Sánchez Rodríguez
Collaborator

Andrea Moreno Armero
Collaborator

Amparo Casares
Collaborator

Paula Ordiñana Torró
Collaborator

Strategic and Financial Consultancy Area

Miguel Ángel Molina
Partner

Tax Litigation Area

Rafael Donet Sepúlveda
Director

Our Team

Our team has been constantly growing since the foundation of the Firm, organically, but also through the integration of other firms and the continuous preparation of our lawyers, economists, social graduates and professionals; and the excellence of the collective is focussed on the satisfaction of the needs of our clients. The trust they place in us is our principal value.

*“The trust of the client,
our principal value”*



Miguel Ángel Molina Martínez
Partner Tax Area



Santiago Blanes Mompó
Partner Labour Area



Javier Orduña
Of Counsel

Compliance & Penal Economic

Sara Eixea Vilanova
Lawyer

International

Daniel Soltice
**Director International
Relations**

HR Consultancy

Administration and Finance

María del Romero Martínez
Director

Elisa Becerra Zarzuela
Collaborator

Luisa Molina Ortega
Collaborator

Accounting and Management

Antonio Blanco Cabezuelo
Collaborator

Ana Zamora Fernández
Collaborator

Ana Dalmau Martín
Collaborator



International Alliances

Tomarila has established in its nearly two decades of history a series of solid international alliances, which make it possible to offer global services and to take advantage of synergies with prestigious firms, European as well as from other continents, all of whom add value to operations.

“International Alliances to offer Global Solutions

Tomarila is part of the Russian-Asian Legal Association –an Association which came about as a result of a congress of lawyers held in Shanghai in 2016, where principal legal offices of Russia, China, United Arab Emirates, and other countries of the world were represented. And Tomarila is also associated with the legal office of the German firm **Zinn Böcker**, with **Russia House International Lawyers, Russian Legal, SK Singhi & Co (India), Vidhisastras Advocates & Solicitors (India), NB & Associates (Bangladesh), and Almaazmi Advocates & Legal Consultancy (Dubai).**



Our Services

Tax. Taxation of Businesses and of the Entrepreneur

- Tax Consultancy and Planning
- Optimization of Company and Corporation Tax
- Planning for the I.R.P.F. and I.P.(Capital Gains Tax)
- Direct Taxes (VAT, ITPAJD, etc.)
- Fiscal consolidation á Planning for the Tax on Inheritances and Donations
- Related party transactions and transfer pricing
- Assessment and Documentation
- Due Diligence
- Tax Management of the Family Business
- Taxation of the Family Business
- Family Office Consultancy
- Family Business Instruments (Family Protocol, Wills, etc.)
- Assistance to Family Business Organs
- (Administrative Boards, Family Administrators, etc.)
- Changes in participation and partner egress or separation of partners. Real Estate Taxation
- Investment and divestment in real estate assets
- Planning of transactions with property/real estate
- Optimization of derived income. International Taxation
- Consulting on foreign investments in Spain
- Consulting on Spanish investments abroad
- Assets Holding Institutions/Entities
- Optimization of international structures
- Consulting for expatriates and impatriates
- Transfer Pricing
- Taxation of Company Restructuring Transactions
- Acquisition and sale of companies
- Mergers, excisions, activity fields, contributions and exchange of securities
- Dissolutions, settlements and transformations
- Tax Inspections and Courts of Justice
- Consultations before the Directorate General for Taxation and before the A.E.A.T (Spanish Tax Authority).
- Assistance and consulting in tax inspections
- Claims before the Economic-Administrative Courts
- Tax Management
- Fiscal Optimization

Corporate and Procedural

- Company Law
- Consultancy in the creation and management of mercantile corporations, cooperatives, foundations and startups
- Consultancy for shareholders/partners administrative bodies. Covenants between partners/shareholders
- Secretariat of administrative bodies of Entities and Companies
- Design and implementation of corporate transactions: mergers, acquisitions and takeovers
- Corporate dissolutions and liquidations
- Corporate conflicts. Partner separation
- Commercial contracts
- Domestic and international contracting. Real Estate contracting
- Banking contracting
- Competition and industrial and intellectual property law
- Defence of domestic and communitarian competition
- Unfair competition
- Patents
- Industrial trademarks and designs
- Intellectual property
- Food Legislation Consultancy
- Food safety and labelling
- Technology applied to food products
- Civil and commercial mediation
- Bankruptcy law
- Insolvency or pre-insolvency requests
- Restructuring Plans
- Restructuring Experts
- Second Opportunity Law
- Exoneraction of Unsatisfied Liabilities
- Purchase and sale of Production Unit



Strategic and Financial Consultancy

- Forensic
- Elaboration of Strategic Plans. Strategy Design and Model of Negotiation
- Analysis of the competitive environment. Benchmarking
- Balanced Scorecard (BSC)
- Feasibility Plans
- Financial Design and Structure. Financial Economic Diagnosis
- Financial Projections. Financial Reporting
- Analysis of Investment Projects and their Financing
- Valuation Reports. Solvency Reports
- Treasury Budget. Diagnostic Analysis of Cost Model
- Legal/Economic/Accounting Expert



Accounting and Management

- Accounting Consultancy
- Tax Returns and Payments
- Management and Accounting Processes
- Consolidation of Financial Statements
- Official Accounting Books and Minutes Books
- Elaboration and Deposit of Annual Accounts
- Mercantile Register and other registers
- Certification of Digital Signatures



Labour-Managment

- Hiring and dismissal of employees and notification to T.G.S.S. Employment contracts, extensions, and cessations
- Bonuses and subsidies for hiring
- Payrolls and application of collective labour agreement with determination of personnel costs
- Design of compensation packages
- Social Security Payments
- Sick leave and discharge reports and confirmation of sickness and accident. Retirement and widow benefits.
- Deductions statements and annual summary of withholdings
- Proceedings before the Labour Courts
- Advice related to management issues.

Consultancy on Organization and Human Resources

- Executive Search. Headhunting
- Interim Management
- Personnel selection
- Evaluation of potential
- Training and Development
- Analysis and assessment of job positions
- Labour climate studies
- Functions manual
- Remuneration systems
- Performance evaluation
- HR management audit
- Management by objectives
- Coaching
- Outsourcing

Regulatory Compliance

- Compliance program / Compliance – Penal Preventive Protocol - Preparation and implementation
- Risk Analysis and Assessment – Risks Map
- Management of Compliance (Compliance Officer)
- Management of Communication Channel
- Prevention of Money Laundering: self-diagnosis and procedures manuals
- Compliance reports for Money Laundering regulations

Labour-Legal Area

- Comprehensive labour-legal consultancy: referring to all areas of Workers' Rights and to Social Security
- Labour contracting
- Incidences during working life: Work conditions / Retribution structure Disciplinary regime: absences, sanctions, dismissals / Working hours, working days, vacations
- Retribution system: compensations, benefits, incentives on equity capital
- Labour restructurings – reorganizations – business succession: contract suspensions – reduction of working time / Collective and individual extinction of labour relations / Geographic mobility and substantial mobility
- Dismissals
- Senior management: comprehensive consultancy, contracting, shielding and other special clauses
- Union rights: Legal representation of workers / Union elections. Relationship with unions
- Collective negotiation: Collective covenants, Collective pacts, Company agreements
- Externalization of activities / subcontracting
- Sports labour law
- Litigation
- Equality Plans
- Plans for conciliation of personal, family and labour life
- Audits or revision in any labour matter
- Protocols on the use and control of electronic-computerized elements in the company
- Protocols on matters of subcontracting of activities
- Protocols for action in matters of labour harassment
- Retention-loyalty of workers
- Studies, plans, projects, in any labour-legal matter
- Training of Executives and Workers
- Labour forums-observatories

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