



TOMARIAL

ABOGADOS · ECONOMISTAS · CONSULTORES

Artisans of Law

Global Trust

The leading law firm providing legal services
for businesses and entrepreneurs





Artisans of Law

From the value of our experience, we exercise our profession with rigour and in a qualified manner, attending to each case in a personalised way, because in our eyes, each client is a different challenge.

The value of trust

Based on our professional commitment and sustained in our trajectory, we accompany entrepreneurs, companies and their partners under the premises of legal security and permanent advice with excellence and empathy.

Polyvalence and Internationalisation

From our offices in Valencia and Madrid, we are more than 40 professionals who serve the entire value chain of any economic activity in the field of tax, commercial and procedural, financial, labour and tax advice, both in Spain and through our associated offices abroad.

Tomarial: history and foundations

Since its incorporation in 2007, our Firm has established itself as a Firm of specialists with experience, solvency and global capacity, with an outstanding weight in the Valencian Community, where it is already a reference Firm. Tomarial made the spirit of continuous improvement and growth a reality since its inception and in 2012 incorporated the Carlos del Romero Law Firm into its structure, specialising in labour advice and management, thus consolidating its value offer.

“Today Tomarial is a law firm with a global vision, which participates in international operations in the 5 continents and without language barriers”



Today, Tomarial is trusted by Spanish and foreign multinationals, small and medium-sized companies and individual entrepreneurs from all sectors that form part of the Spanish business fabric. Our ambition is to be extraordinarily brilliant in the areas of law that we dominate and today we are specialised in the practice of Law and Business, Tax, Commercial, Civil, Labour, Litigation, Insolvency, Compliance, Economic Criminal, Accounting and Organisation and Human Resources Consultancy.





The team

Our team has been growing since the foundation of the Firm, organically but also through the integration of other firms and the continuous training of our lawyers, economists, social and professional graduates and the excellence of our team is focused on satisfying the needs of our clients. Their trust is our main value.

*“The client’s
trust is our
main value”*

Carlos del Romero Sánchez- Cutillas
Honorary Partner

Javier Orduña
Director / Of Counsel

Fernando Tena García
Director / Of Counsel



Tomás Vázquez Lépinette
Chairman. Partner Legal Area



Miguel Ángel Molina Martínez
Managing Director. Partner Tax Area



Santiago Blanes Mompó
Partner Employment Area



International Alliances

Tomarial has established in its almost two decades of history a series of solid international alliances that allow it to offer global services and take advantage of synergies with prestigious firms from other continents that add value to its operations.



“International Alliances to offer Global Solutions”

Thus, it is part of the **Russian-Asian Legal Association** -an association born out of a lawyers' congress held in Shanghai in 2016, where leading law firms from Russia, China, the Arab Emirates and other countries around the world are represented. The Firm is associated with the German law firm **Zinn Böcker**, **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

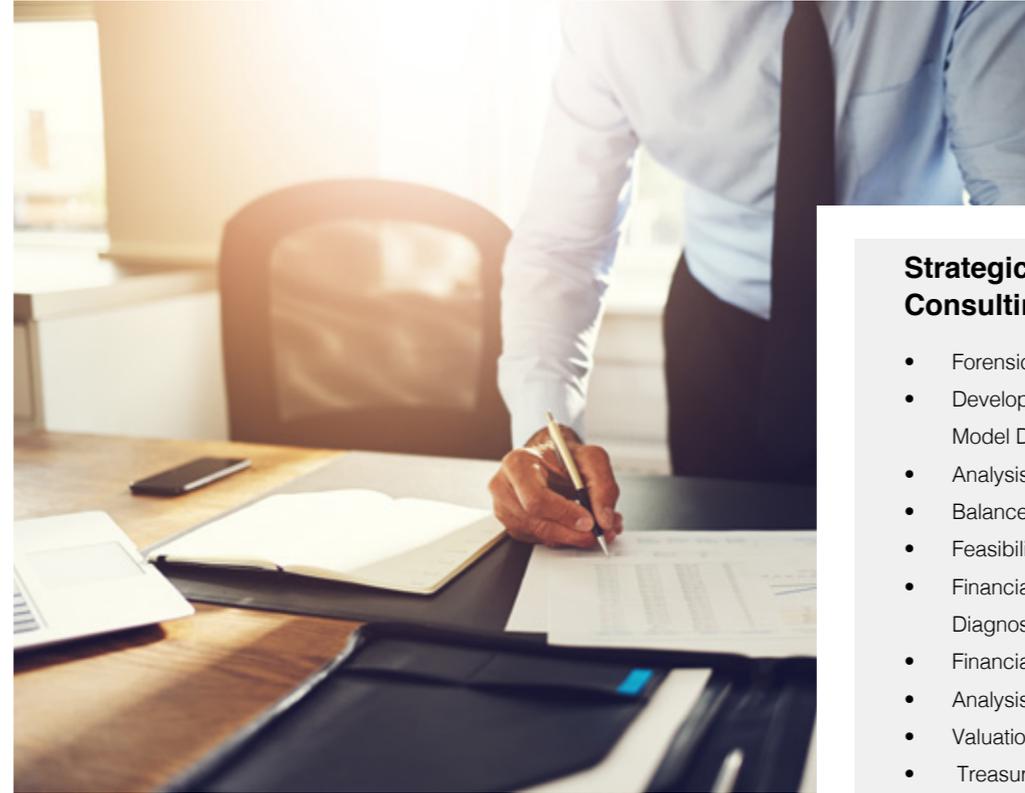
Tax area. Company and Business Taxation

- Tax advice and planning
- Optimisation of Corporate Tax
- Planning of Personal Income Tax and Personal Income Tax.
- Indirect taxes (V.A.T., ITPAJD, etc.)
- Tax consolidation - Inheritance and gift tax planning.
- Related operations and transfer pricing. Valuation and documentation
- Due Diligence
- Tax Management Family Business

- Family Business Taxation
- Family Office advice
- Family Business Instruments (Family Protocol, Will, etc.)
- Attendance at Family Business Bodies (Boards of Directors, Family Councils, etc.)
- Changes in shareholding and departure or separation of partners
- Real Estate Taxation
- Investment and divestment of real estate
- Business planning with land / real estate
- Optimisation of derived income International Taxation
- Advice on foreign investments in Spain
- Advising on Spanish investments abroad
- Securities holding companies
- Optimisation of international structures
- Advice to expatriates and impatriates
- Transfer Pricing Taxation of Corporate Restructuring Operations
- Acquisition and sale of companies
- Mergers, spin-offs, contributions of branches of activity and exchanges of securities
- Dissolutions, liquidations and transformations
- Inspection and Tax Litigation Procedures
- Consultations before the Directorate General of Taxes and before the A.E.A.T. (Spanish Tax Agency).
- Assistance and advice in tax inspections
- Claims before the Economic-Administrative Courts
- Claims before the Courts of Justice
- Tax Management
- Tax Optimisation

Commercial and Procedural Law

- Corporate law
- Advice on the incorporation and operation of commercial companies, cooperatives, foundations and start-ups.
- Advising on management bodies of shareholders. Shareholders' agreements
- Secretarial services for the administrative bodies of companies and entities.
- Design and execution of corporate operations: mergers, acquisitions and takeovers.
- Corporate dissolutions and liquidations
- Corporate conflicts. Separation of partners
- Commercial contracts
- National and international contracts - Real estate contracts
- Banking contracts
- Competition law and industrial and intellectual property law
- National and EU antitrust law
- Unfair competition
- Patent law
- Trademarks and industrial designs
- Intellectual property law
- Advice on food law
- Food chain
- Food labelling and safety
- Technology applied to food products
- Civil and commercial mediation
- Insolvency law
- Bankruptcy or pre-bankruptcy applications
- Restructuring plans
- Restructuring experts
- Second Chance Law
- Exoneration of Unsatisfied Liabilities
- Purchase and sale of a productive unit
- FRENCH & GERMAN desk



Strategic and Financial Consulting Area

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



Accounting and Management Area

- Accounting Advice
- Tax declarations and settlements
- Management and Accounting Processes
- Consolidation of Financial Statements
- Official Accounting Books and Minute Books
- Preparation and Filing of Annual Accounts
- Commercial Register and other Registers
- Digital Signature Certificate

Labour Area-Management

- Registration and deregistration of workers and notification to the T.G.S.S. Employment contracts, extensions and terminations.
- Bonuses and subsidies in hiring
- Payroll and application of collective bargaining agreements with determination of personnel costs
- Design of remuneration packages
- - Social Security settlements
- - Registration, sick leave and confirmation of illness and accident. Retirement and widowhood benefits
- Withholding tax declarations and annual summary
- Proceedings before the Social Jurisdiction
- Advice related to management matters

Regulatory Compliance Area (Compliance)

- Corporate Law
- Compliance Programme - Preventive Criminal Protocol - Drafting and Implementation
- Risk Analysis and Assessment - Risk Mapping
- Compliance Officer
- Communication Channel Management
- Prevention of Money Laundering: self-diagnosis and procedure manuals
- Reports on compliance with Money Laundering regulations

Labour - Legal Area

- Comprehensive legal-labour advice: covering all areas of Labour and Social Security Law
- Employment contracts
- Incidents during working life: working conditions / remuneration structure Disciplinary system: offences, sanctions, dismissals / working time, working hours, holidays
- Remuneration system: compensation, benefits, equity incentives
- Labour restructuring-reorganisations-business succession: Contract suspensions-reductions of working hours / Collective and individual termination of employment relationships / Geographical mobility and substantial mobility
- Dismissals
- Senior management: comprehensive advice, hiring, golden parachute clauses and other special clauses
- Trade union law: Legal representation of workers / Trade union elections Relations with trade unions
- Collective bargaining: Collective Bargaining Agreements, Collective Bargaining Agreements, Company Agreements
- Outsourcing/outourcing of activities
- Labour sports law
- Litigation
- Equality plans
- Personal, family and work life reconciliation plans
- Audits or reviews in any labour matter
- Protocols on the use and control of electronic-computerised elements in the company - Protocols on the subcontracting of activities
- Protocols for action in matters of harassment at work
- Employee retention-loyalty
- Reports-opinions
- Studies, plans, projects, in any legal-labour matter.
- Training for managers and workers
- Labour forums-observatories



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