

# Unlocking wealth in Spain for HNWIs

Tax insights, expat regime, foreign structures, real estate and solar projects

- > Planning strategies for HWNI individuals willing to move to Spain or already living there
- > Consequences of certain structures involving trusts, foundations and life insurances
- > Tax planning and structuring of investments in Spanish real estate and solar projects

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Andreu Bové is a partner and head of the tax department at Bové Montero y Asociados, a firm with 150 employees and 5 offices in Spain. He previously worked during 5 years in the tax department of Cuatrecasas in Barcelona and during 3 years at Anaford, an international tax law firm based in Zurich. He obtained a double degree in Business and Law and holds an LL.M. in Taxation. His practice mainly focuses on foreign groups doing business in Spain and high net worth individuals living or with interests in Spain. Andreu regularly advises clients on international taxation matters, M&A and real estate transactions, wealth and succession planning, tax audits and litigation cases and voluntary disclosure programs. Andreu speaks fluently German, French, Italian, English, Spanish and Catalan.

## 9.00 Tax strategies for HNWIs moving to Spain

Spain is an attractive destination for many HNWI who wish to live there. A correct understanding of the Spanish tax consequences is key to benefit from the existing opportunities and to avoid falling in unnecessary and costly situations. A proper **pre immigration planning** is key when dealing with cross border estate and wealth planning of these individuals.

During the session we will review the **main planning strategies for HWNI individuals willing to move to Spain -or already living there-** and will discover how HNWI can benefit from the current **special expat regime ("Beckham regime")**. We will review the **latest case law and binding tax rulings**, as well as the Spanish tax authorities' current approach to these and other matters, such as the day count for tax residency purposes, the validity of tax residence certificates from foreign jurisdictions, family business regime, etc. In addition, we will analyze the **consequences of certain structures involving trusts, foundations and life insurances** and how a proper asset allocation strategy can provide significant tax savings.

10.30 Coffee break

## 11.00 Tax Implications in Spanish Real Estate & Solar Investments

Real estate or solar projects in Spain, be it a luxury villa in Mallorca, a residential building in Madrid or a photovoltaic project in Andalusia, are **attractive investments for many foreign wealthy individuals and institutional investors**.

During the session we will discuss the main Spanish tax issues regarding these investments, with a focus on the **direct and indirect taxes affecting the acquisition, maintenance and sale of residential, commercial and solar projects in Spain**. In this section we will also review the hot topics and current trends on case law and the tax authorities' position on the structuring of these projects.

12.30 End of the seminar

**ZURICH, FRIDAY 24 MAY 2024, ZURICH SHERATON HOTEL, 9.00-12.30 / ONLINE**

### INFORMATION & REGISTRATION

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### FEE

620 CHF + VAT (8.1%)  
Additional participants from the same company: -50%

### PAYMENT

An invoice will be sent to you by email following registration. Payment is made by bank transfer or credit card.

I register to the seminar "Unlocking wealth in Spain for HNWIs" on 24 May 2024.

I will attend in the conference room  I will attend online on Zoom.

Full name .....

Position ..... Company.....

Address .....

Zip code/City .....

Tel ..... Mobile.....

E-mail.....

Date ..... Signature.....