



Alter Domus  
SPAIN

\*WE'RE WHERE YOU NEED US.

alterDomus\*

# Alter Domus

## SPAIN

**Alter Domus is a fully integrated Fund and Corporate services provider, dedicated to international private equity & infrastructure houses, real estate firms, multinationals, private clients and private debt managers. Our vertically integrated approach offers tailor-made administration solutions across the entire value chain of investment structures, from fund level down to local Special Purpose Vehicles.**

Founded in Luxembourg in 2003, Alter Domus has continually expanded its global service offer and today counts 39 offices and desks across five continents. This international network enables clients to benefit globally from the expertise of more than 1,800 experienced professionals active in fund administration, corporate secretarial, accounting, consolidation, tax and legal compliance and debt administration services.

We are proud to serve 17 of the 20 largest private equity houses, 15 of the 20 largest real estate firms and 17 of the 20 largest private debt managers in the world.





WE ARE PROUD  
TO SERVE  
**17<sup>OF</sup>  
THE 20**  
LARGEST PRIVATE  
EQUITY HOUSES



WE ARE PROUD  
TO SERVE  
**15<sup>OF</sup>  
THE 20**  
LARGEST REAL  
ESTATE FIRMS



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DEBT MANAGERS  
IN THE WORLD

## WHY SPAIN ?

Spain is the second largest country within Europe and is a key place to invest, not only for its domestic market but also for the possibility of operating with third countries within Europe, Middle East and Africa (EMEA), due to its privileged geo-strategic position within the European Union. Spain has a strong focus on the services sector, a high-developed infrastructure and the most proactive workforce, which makes the country a very attractive destination for a wide variation of industries. In addition, the country has become a center of innovation and offers investors the opportunity to invest in sectors such as Real Estate, Renewable Energy, Information Communication and Technology (ICT), Biotechnology, Aerospace and Automotive, in an appealing competitive environment.

## CORPORATE SERVICES

### OUR RECURRING SERVICES

#### Domiciliation and management

- **Domiciliation**
  - Provision of registered address
- **Director Mandate**
  - Provision of directors/managers and legal signatories
  - Provision of independent directors/managers and legal signatories

#### Accounting

- **Accounting outsourcing**
  - Up-keeping accounting file (document validation, filing)
  - Bookkeeping and updating ledgers
  - Period-end accounts closing
  - Preparation of financial statements
  - Entity budget control and follow-up
  - Issuing and reporting inter-company statements for period-end closing
- **Or Review of your accounting work / Annual Accounts**
  - Review of accounting and tax compliance forms
  - Preparing the memorandum of the annual report with our conclusions and recommendations
  - Dealing with your group auditor
- **Annual and semi-annual Reporting**
  - Assistance with the preparation of your Spanish subsidiaries' reporting
  - Preparation of your monthly-quarterly-annually reporting with the local GAAP of Spain and customization of said reports accordingly to your requirements in your local GAAP (US, UK GAAP or IFRS)

## Tax Compliance

- **VAT**
  - Assisting in VAT registration/removal from registry.
  - Preparation of periodic and annual VAT returns, preparing periodical Sales lists
  - Filing VAT periodic and annual VAT returns with the Spanish Tax Authorities
  - Follow-up and control of VAT statements
  - Organization and follow-up of tax prepayments and payments
- **Withholding Tax Compliance**
  - Preparation of withholding tax return, filing with the Spanish Tax Authorities

## Corporate Treasury Management

- **Bank Management**
  - Monitoring and follow-up of bank accounts (opening, maintenance of signatory list, cash reconciliation, cash deposit, etc.)
  - Organizing and arranging for day-to-day payments
  - Up-keeping and updating signatories' list
  - Administrative assistance of general payable payments
  - Bank statements and cash reconciliation
  - Dealing with Spanish banks for day-to-day transactions
- **Internal Financial Instruments**
  - Monitoring financial instruments (loan and facility agreements)
  - Interest calculation, invoicing and communication
  - Financial receivable/payable control
  - Distribution to investors: statement and payment
- **Cash Flow Reporting**
  - Controlling and reporting Spanish entity's cash flow and consolidated cash flow

## Corporate Income Tax

- Preparation of corporate Income Tax
- Filing Annual Corporate Income Tax return with the Spanish Tax Authorities
- Calculation and filing advance payments (April, October and December) of the Corporate Income Tax return with the Spanish Tax Authorities

## Annual Accounts

- Preparing and submitting filing version of the Statutory Annual Accounts with the Commercial Register

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### Statutory Audit Support

Assistance and dealing with auditors, for audits carried out by statutory auditors in order to ensure that the annual accounts are in accordance with the accounting standards, the accounting records and supporting documentation, for companies which are not already subject to legal audit by an independent auditor.

### Corporate Secretarial & Legal Assistance

- Responsible for corporate legal compliance and related filings with the Spanish Commercial Register
- Organization and preparation of minutes of board of directors / Annual general meetings of shareholders, including the statutory annual accounts approval
- Up-keeping electronic data and permanent corporate data
- Keeping shareholders' registers and Board of Directors' register
- Filing of any corporate information with the Spanish Authorities

### OUR NON-RECURRING SERVICES

#### Company Formation Services

- Setting-up new companies and branches (preparation and review of legal documents, opening bank account, executing the deed of incorporation before a notary)

#### • Or alternatively:

- Providing shelf companies holding a Spanish bank account and ready to operate
- Completion of KYC ("Know Your Customer") procedures
- Implementing complex international structures as part of restructuring plans and M&A
- Selecting and coordinating with the best independent tax specialists and lawyers in Spain and abroad in setting up these structures
- Assisting with office set-up (premises and IT installation)
- Assisting with human resources (recruitment organization, payroll)

#### Initial and Preparatory Work Issue of Acquisition of a Property Investment Portfolio

- Compiling and analyzing the financial statements (asset deal)
- Preparation / Review of Transaction step plan and related documents (including cash drawing calculation and cash flow structuring)
- Planning the transaction's structure through the investment or transaction vehicle
- Control of legal and tax compliance for proposed transaction structure

#### Accounting support

- Handling the proper transfer of accounting and financial data (deposits, accounts receivable) owned by the previous property owner
- Assistance to the project owner (accounting systems and asset management) and support the integration of the acquired entities

#### Coordination of the Decision-making Process

- Organization of Shareholders Meetings / Boards of Directors / Investment Committees / Advisory Boards and any other required meetings (drafting agenda, convening meeting, drafting and compiling proxies, preparation of the meeting, drafting minutes, notarization of documents)

## Execution of Decisions Taken by Management Board

- Drafting / Reviewing / Executing any financial agreements and documents
- Organization of legal procedure for notarization and apostil
- Organization of capital call payment by investors and capital increase
- Organization of money transfers in creditor settlements / of currency conversion (forex ...)
- Assistance with data room organization

## Process Finalization

- Communication of all documentation to third parties
- Collecting all transaction documentation (transaction "Bible")

## Liquidation Services

Alter Domus can act as liquidator or provide assistance to the liquidator

- Preparation and review of liquidation legal documents

- Opening / closing bank account and capital collection / repayment
- Drafting, arranging for signature and collecting proxies and ultimate shareholder certificate (UBO)
- Drafting the Deed of liquidation
- Follow-up on deed registration and filing (trade register excerpt ...)
- Preparation of accounts as at opening / closing liquidation
- Maintenance of company accounts, periodical reports and liquidation accounts
- Handling of day-to-day company operations and monitoring of third-party relationships
- Provision of secretarial services linked to company liquidation (organization shareholders' meetings, maintenance of shareholders' register, handling of legal formalities)
- Coordination of the liquidation (contact with independent tax specialists, lawyers and notaries while liquidating the companies)

## OFFICES

### Alter Domus Spain

Calle Orense, 34, 10<sup>th</sup> floor  
28020 Madrid  
Spain

T +34 917 94 28 48

### Alter Domus Spain

Avenida Diagonal, 605, 7<sup>th</sup> floor  
08028 Barcelona  
Spain

T +34 937 50 36 61

[contact.es@alterDomus.com](mailto:contact.es@alterDomus.com)

[www.alterDomus.com](http://www.alterDomus.com)