



Marcel Imery

Professor at Instituto de Estudios Superiores de Administración (IESA).

Areas of Experience: Tax and Financial, Tax Litigation, Corporate/International, Real Estate

Education

Master of Tax Law (Dissertation)

Universidad Central de Venezuela. Caracas, Venezuela (2004)

Master of Laws (LL.M)

Duke University Law School. Durham, NC (1996)

Master of Business Administration (MBA)

Arthur D. Little School of Management. Cambridge, MA (1995)

Lawyer

Universidad Católica Andrés Bello. Caracas, Venezuela (1990)

Professional experience

Founder. Imery Urdaneta (1997-present)

Baker & McKenzie. Tax and Corporate departments. Caracas, Venezuela (1987-1996)

Professor at the IESA. Teaches: “Legal Framework Workshop” in the Master in Business Administration program. (2010-Present)

Tax advising for Secure Oil Tools de Venezuela, C.A. (acquired by Schlumberger), Venezolana de Pigmentos, C.A. (CAVENPI) (acquired by Dominion Colour Corporation), Marte T.V., UNIFOT, Omnivision Multicanal, Protokol Sistemas, Ultravision Cable,

Advising for the Venezuelan Investment Fund (today BANDES), in the privatization process of state owned enterprises such as Energía Eléctrica de Venezuela (ENELVEN), Energía Eléctrica de la Costa Oriental (ENELCO), PROCEDATOS.



Marcel also advises multinational companies in selecting the best alternative to start and operate their business in Venezuela. Marcel provides basic and sophisticated corporate advice to companies in their pre-operational, start-up, operational, restructuring and growth stages, including corporate advice in the drafting and negotiation of all sort of civil and commercial agreements. As Venezuelan counsel to IBM, Marcel worked in the global acquisition and subsequent merger of PriceWaterhouseCoopers Consulting, the global asset purchase of Informix Software and the corporate integration of Lotus Development Corporation with IBM.

Marcel also advises real estate developers in the negotiation of innovative association schemes with landowners, as well as in the drafting of all necessary documents to push the development forward. The most significant real estate projects handled by Marcel include: Residencias Joybe Marcilia, Centro Comercial Buenaventura, Centro Comercial Buenaventura Vista Place, Centro Comercial Lomas de la Lagunita and Centro Comercial Buenaventura Acarigua.

Marcel has also served as a "TAX EXPERT WITNESS" in international arbitrations and international litigations.

Marcel has lectured at national tax conferences in various areas of taxation, addressing the tax implications of electronic commerce; municipal taxes; VAT and general tax law reforms. Marcel is also frequently invited to international conferences to discuss subjects dealing with corporate reorganizations, family asset reorganizations and succession planning.

In addition, Marcel is also Lecturer in the Company Creation Course given by the Young Entrepreneurs Association (AJE) and INFOEM.

Marcel is also professor at the Universidad Metropolitana, at the graduate program "Master in Corporate Tax Management". In such program, Marcel teaches the course: "Income Taxation".



Memberships

Federal District Bar Association
Venezuelan Financial Law Association (ASOVEDEFI)
Venezuelan Tax Law Association (AVDT)
VenAmCham (Tax Committee)
Young Entrepreneurs Association (AJE)
International Bar Association (Tax Committee)
International Fiscal Association (IFA)
Founder and Director of the Foundation Help to Help

Publications

"Cross Border Coordinating"

Society of Trust & Estates Practitioners – The STEP Journal - (2008)

"The Joint Venture Agreement under the VAT magnifying glass"
Book published as part of the IX Venezuelan Tax Conference held in Maracaibo, (2009)

Recognitions

Ranked for the sixth consecutive year as a leading practitioner by Chambers & Partners, and English research company that lists leading business lawyers and law firms in the world.

The guide "Chambers Global 2008: The World's Leading Lawyers. The Client's Guide" noted Marcel as a "superp tax planner." He is highly experienced in cross-border taxation and is said to "understand the pragmatic, sophisticated approach required by a company. He keeps us informed and really knows how to treat his clients."

The guide Chambers Latin America 2009" noted Marcel as a "not only a sophisticated tax expert with a natural ability to speak the language of business" but also "an absolute pleasure to work with."



The guide "Chambers Latin America 2010" again highlights Marcel as "well known for his work on international taxation matters and litigation" of tax matters.

The guide Chambers Latin America this year (2013) as clients call it a lawyer who produces quality work: "heads the practice and has considerable experience in providing tax planning advice to international and local companies"

In the referred guides, Marcel was ranked in Band 2 for Tax in Venezuela