

Camilo Maruy

- **Practices**
 - **Tax**
- **Education**
 - **Juris Doctor by Universidad de Lima Law School, 2001.**
- **Distintions**
 - **Professor of Taxation in Finance, Universidad del Pacífico Diploma in Finance Program.**
- **Languages**
 - **Spanish and English**



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Camilo Maruy is a graduated lawyer from the University of Lima and specializes in tax matters related to investments, tax planning regarding banking, M&A and project finance. He has a vast experience in the evaluation and design of efficient tax structures related to M&A, Investment Funds, Financial Instruments, Derivatives, Infrastructure and Public Service Concessions, Mergers & Acquisitions and structuring of corporate financing projects.

Acknowledge by several international publications dedicated to the analysis of legal services, such as Chambers and Partners, Latin Lawyer, among others.

Among the most relevant transactions in which he has been involved, are the following:

Concessions:

- Advise in the design and structuring of the financial models of several bidders for infrastructure and public services concessions.
- Legal counsel to Concesionaria Interoceánica Sur –Tramo 2 S.A. and Concesionaria Interoceánica Sur – Tramo 3 S.A., regarding the tax financing structure for the execution of construction works for over US\$ 600 million, transaction that received the Best Financing Operation award in Latin America by CG / LA Infrastructure in 2006.
- Legal counsel to (concessionaire of Cobra Perú S.A.) regarding the Concession Agreement for the design, construction, financing, operating and maintenance of the Plant for Wastewater Treatment in Taboada.
- Permanent legal counsel to Concesionaria Vial del Perú S.A. – COVIPERU in the Concession of Red Vial No. 6 for US\$ 205 million.
- Tax Planning and permanent legal counsel to Norvial S.A. in the Concession of Red Vial No. 5 for US\$ 65 million.
- Legal counsel to Concesionaria Vial del Sur S.A. – COVISUR during the adjudication of the referred Concession for US\$ 135 million.

- Tax Planning and permanent legal counsel to CONCAR concessionaire in the adjudication of the Arequipa-Matarani concession for US\$ 97 million.
- Legal counsel to DP World (subsidiary of Dubai Ports) in relation to the regulatory and tax aspects of the Muelle Sur Concession in the Port of Callao.

Mergers and acquisitions:

- Tax Planning in the acquisition of Total Artefatos S.A. ("La Curacao") by Tiendas EFE S.A., collectively with Linzor Capital, Wiese Group and PQ Investments Ltd. For US\$ 150 million. This transaction received the Deal of the Year award by Latin Lawyer for Private Equity in 2012.
- Design of the tax structure of transference of shares of InVita and AFP Integra (both companies of Wiese Grupo) to the Sura Group.
- Design of the tax structure of the acquisition of a minority shares package of MiBanco by Bamboo Finance Group.
- Legal counsel in the acquisition of ProFuturo AFP by the Bank of Nova Scotia.
- Legal counsel in the acquisition of Banco Sudamericano and Banco Wiese by Scotiabank.

Investments Funds:

- Tax Planning of efficient tax structures of the investment funds administrated by Sigma SAFI, AC Capitales, Compass Group, El Popular SAFI and Pandero.

Trusts:

- Design of the tax structure regarding the Trust of Banco Wiese and Banco Sudamericano (nowadays Scotiabank)
- Participation in the drafting of various bills related to tax regulations of Investments Funds, Trusts, Cash Advance Tax and VAT recovery.

Project Finance:

- Legal counsel to Andino Investments Holding, Peruvian holding which concentrates several companies that operate in infrastructure, public services and logistic services, during the Initial Public Offer through the Lima Stock Exchange, raising over US\$ 42 million.
- Legal counsel to Andino Investments Holding in the loan granted by Goldman Sachs for the total amount of US\$ 85 million.
- Legal counsel to Inmuebles Panamericana S.A. in the elaboration of the second program of Securitized Bonds for an amount of US\$ 100 million, with the participation of Deutsche Bank Perú S.A.
- Legal counsel to Lima Airport Partners S.R.L, Peruvian company and concessionaire of the Lima International Airport, in the issuance of the Global Notes (Senior Lima Airport Secured Amortizing Discount Notes) for US\$ 164 million, with the participation of Merrill Lynch, Pierce, Fenner & Smith Inc. as underwriter.
- Legal counsel to Banco Latinoamericano de Comercio Exterior –BLADEX regarding the loan granted to Corporacion Aceros Arequipa S.A., largest manufacturing Peruvian company of steel, for an amount over US\$ 100 million.
- Legal counsel to Sigma SAFI, Peruvian administrator of several Investment Funds, regarding a loan granted by Goldman Sachs Credit Partners, for US\$ 100 million.

Camilo is a member of Peruvian Tax Law Institute and the International Fiscal Association (Peruvian Group) and has published several articles in known Peruvian newspapers and magazines specialized in taxation and financial matters.

Before joining Rebaza, Alcazar & De Las Casas, he was a Partner of Estudio Hernández y Maruy Abogados and an Associate of the tax area of Roselló Abogados and Hernández & Rosselló Abogados.

He speaks fluently Spanish and English.