Pérez-Llorca



# Yi Zhou

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## Practices and Sectors

- Tax

### Profile

Yi Zhou joined Pérez-Llorca in 2013 and was appointed partner in 2026. Yi advises national and international companies and their shareholders on tax matters linked to M&A transactions, corporate tax planning and tax disputes. He is particularly experienced in the real estate and renewable energy sectors.

*Studies:*

- 2013 LL.M. (Master of Laws) in Tax, IE Business School
- 2012 Degree in Law, Universidad Autónoma de Madrid
- 2012 Degree in Administration and Management, Universidad Autónoma de Madrid

He speaks Spanish, English and Chinese.

### Experience

Yi Zhou regularly advises buyers, sellers and investors on the tax aspects of domestic and cross-border M&A transactions, from structuring and tax due diligence through to tax modelling and the negotiation of tax provisions in share purchase agreements, including W&I and bespoke tax indemnity policies. He is particularly active in real estate and renewable energy deals.

He also advises multinational groups and domestic companies on day-to-day corporate tax matters, including the design of group tax policies, the management of consolidated tax groups and complex corporate income tax questions.

Yi Zhou regularly represents clients in tax inspection proceedings before the Spanish tax authorities, particularly in disputes over corporate income tax, the application of R&D tax incentives and R&D tax lease structures.

### Academic and Publishing Collaborations

Yi regularly writes in the Tax practice's Newsletter and provides commentary for articles in the specialised legal press, and contributed to the Practice Note "Key Agency Considerations: Overview (Spain)" published by Thomson Reuters in 2026.

**Professional Organisations**

The Madrid Bar Association (ICAM).

**Recognition**

Yi Zhou features in the legal directory *Best Lawyers*® for 'Tax Law'.