

# MORALES & BESA PROMOTES SANTIAGO MARTÍNEZ TO PARTNER

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Chilean law firm Morales & Besa has promoted **Santiago Martínez** (pictured) as a new partner in its Tax practice.

His appointment comes at a strategic time due to the upcoming tax reform in Chile. **Macarena Laso**, managing partner of the firm, comments: "This reflects how important this practice has been for our clients and especially considering the great challenges that lie ahead in the context of the already announced tax reform."

Santiago has a law degree from the Universidad de los Andes and a Master of Laws (LL.M.) from The University of Edinburgh. He has extensive experience advising national and international clients on tax matters related to M&A transactions, corporate restructurings and investments in Chile, among others. He joined Morales & Besa in 2020 and previously worked as an international associate in Cleary Gottlieb Steen & Hamilton's tax group in its London office.

He is one of four new partners who have been appointed during 2022 at Morales & Besa, including the appointments of **Andrea Díaz**, **Juan Carlos Valdivieso** and **Aldo Cardinali** in the areas of financial regulation and capital markets, energy and environment, mining and natural resources, respectively.