



GERARDO CASARES, Tributario

Studies: Degree in Business Administration (Licenciatura), Public Accountant, University of Costa Rica.

Master's Degree in Tax Advisory Services, ULACIT

Law Student - Universidad Autónoma de Centroamérica, Colegio Académico.

Postgraduate in International Fiscal Law by University Castilla La Mancha, Toledo, Spain.

Languages: Spanish – English.

Experience: Partner, Legal and Tax Advisory Services in Costa Rica, and Regional Partner, in PricewaterhouseCoopers Interamérica for 18 years, comprising the Central American countries, Panama and the Dominican Republic. Responsible for planning and coordinating legal, tax, and financial services.

Advisory services to corporations and investors on tax and business strategy, finance and banking matters, industrial, export and drawback contract procedures, Free Zone Regime, registration of foreign investments and other governmental procedures before entities such as the Central Bank of Costa Rica, Procomer, Ministry of the Treasury, Free Zone Corporation, Tax Authorities, Customs Authorities.

Dirección General de la Tributación, Ministry of the Treasury (Costa Rican Internal Revenue services)

Tax Auditor and Tax Advisor (1981-1987).