



## M Ángeles Hernández

Principal associate

Malaga

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## Tax

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M Ángeles Hernández is a principal associate in the Tax Department at Garrigues' Málaga office. She has extensive experience in providing multidisciplinary advice in the human resources area regarding directors' and senior managers' compensation, management of international relocations and design and implementation of compensation policies, as well as in the Sports & Entertainment area. She also has a wealth of experience in the tax litigation area, acting in tax audit proceedings, in numerous appeals in the economic-administrative and judicial review jurisdictions, as well as in cassation appeals before the Supreme Court. In recent years she has successfully participated in the recovery of incorrectly paid taxes in accordance with EU legislation, as well as in mutual agreement procedures concerning indirect taxation. LL.M. in International Transactions from Centro de Estudios Garrigues in collaboration with Fordham School of Law and Universidad Antonio de Nebrija; and Executive Master's Degree in Human Resources Management from Centro de Estudios Garrigues.

## Experience

M Ángeles Hernández is a principal associate in the Tax Department at Garrigues' Málaga office. She joined the firm in 2010. She provides ongoing advice on matters relating to human resources and the relocation of employees / investors to Spain, as well as in the Sports & Entertainment sector. In particular:

- Design and implementation of compensation structures.
- Compensation and benefits: flexible compensation plans, share-based compensation (free shares, stock options, restricted stock units, phantom shares), tax analysis of retirement-linked compensation systems, tax deferral rules, etc.
- Employee relocation: analysis and implementation of rules on exemptions, resolution of dual tax residence situations.
- Special tax regime applicable to employees, professionals, entrepreneurs and investors relocated to Spain.
- Board compensation.
- Analysis of personal income tax and wealth tax implications for investors entering Spain.

- Sports & Entertainment: tax advice to clubs (corporate income tax and personal income tax, hiring, terminations, voluntary tax disclosures) and professional sportspersons (exploitation of image rights, analysis of tax residence, personal income tax returns, nonresident income tax, wealth tax, inspections and appeals).

Over her professional career, she has participated in highly complex and significant processes, such as:

- Tax proceedings concerning the infringement of EU law and mutual agreement procedures to eliminate international double taxation.
- Litigation regarding corporate income tax, personal income tax, indirect and local taxes.
- Advice on issues in tax audits and restructuring transactions.

Lastly, she has extensive experience in advising multinational companies with interests in Spain, providing ongoing advice on international taxation issues.

## Academic background

- LL.M. in International Transactions, Centro de Estudios Garrigues in collaboration with Fordham University and Universidad Antonio de Nebrija.
- Executive Master's Degree in Human Resources Management, Centro de Estudios Garrigues.
- Executive Master's Degree in Business Law, Centro de Estudios de Garrigues in collaboration with Harvard University.
- Law Degree, Universidad de Almería.