



## Elena Mascías Núñez

Senior associate  
Madrid

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### Tax

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Elena Mascías Núñez is a senior associate in the Garrigues Tax Department where she carries out her professional activity, providing her services to both individuals and legal entities. It deals both with recurring advice on Corporate Tax matters and in tax inspections or in restructuring operations. He is a specialist in taxation of individuals, covering both the preparation of the different declarations and the patrimonial analysis and its restructuring, including on advising high-net-worth clients.

He has extensive experience in withholdings and compensation matters, providing support to companies' human resources departments, directly or through the Garrigues Labor Department. He also advises on environmental taxes.

Graduated in Business Administration and Management from CUNEF, she has a Master's Degree in Taxation from the Centro de Estudios Garrigues and a Master's Degree in Business Law in collaboration with Harvard Law School.

### Experience

Elena is a senior associate in the Tax Department of Garrigues, which she joined in 2007. In her professional activity she stands out in the following practices:

1. Corporate Income Tax, she has extensive experience in individual and consolidated taxation of Spanish companies, advising on both normal business transactions, as well as on verification and investigation actions, or restructuring operations. He also advises on a recurring basis on international taxation matters.
2. He specialises in personal taxation, covering Personal Income Tax, Wealth Tax, Inheritance and Gift Tax, the Temporary Solidarity Tax on Major Fortunes and the informative declaration on assets and rights located abroad.
  1. She deals with global advice in all personal areas for both resident and non-resident individuals, including high net worth individuals.
  2. She has extensive experience in providing strategic advice in relation to the tax implications of possible changes of residence.

3. She is an expert in the application of the exemption for income received for work effectively carried out abroad.
3. She is an expert in withholdings and compensation, collaborating with the Garrigues Labour Department and with the human resources departments of companies.
4. She advises on environmental taxes, especially on the tax on non-reusable plastic packaging.

She is fluent in Spanish and English. She is also fluent in French with a B1 qualification.

## **Academic background**

- Degree in Business Administration from Centro Universitario de Estudios Financieros "CUNEF", Universidad Complutense de Madrid, majoring in audit studies.
- Master's Degree in Taxation from Centro de Estudios Garrigues.
- Master's Degree in Business Law from Centro de Estudios Garrigues in association with Harvard Law School.

## **Teaching activity**

Elena has been a speaker at the Centro de Estudios Garrigues in the Fashion & Law master's degree, teaching classes on Personal Income Tax taxation.