



## Elena Martínez Pastor

Senior associate

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## Tax

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Elena Martínez Pastor is a senior associate in the Tax Department of Garrigues, where she has pursued her entire professional career. She is a lawyer specializing in tax litigation. Within the tax litigation group, she regularly acts before the different Spanish courts, including the Supreme Court and the Constitutional Court, and has also participated in proceedings before the Court of Justice of the European Union. She has extensive experience advising on tax litigation at state, autonomous community and local level. Elena also has expertise in advising on tax inspection proceedings. Moreover, she provides recurring advice on tax matters to companies in different industries.

She is a regular speaker at seminars and conferences organized by the firm and by various specialized centers (AEDAF, IFAES, etc.)

## Experience

Elena is a practicing lawyer with extensive experience in the tax litigation area:

- Administrative proceedings before the tax authorities at state, autonomous community and local level (assistance with tax inspections, tax management and verification procedures).
- Economic-administrative claims and appeals in the judicial review jurisdiction before the different Spanish courts, including the Supreme Court and the Constitutional Court, where she has participated in oral hearings and the taking of evidence.
- Recurring tax advisory services to individuals and entities.

She speaks at courses on matters relating to tax procedures.

## Academic background

- Degree in Law from Universidad Complutense de Madrid with an honors degree examination; Special Mention at the end of her degree in the National End of Degree Awards in Education in the 1999-2000 academic year; Extraordinary End of Degree Award 2001, Basic and Formative Disciplines and Section.

- Master's Degree in the Advanced Course on Litigation Practice, Instituto de Empresa (October 2000 to July 2001).
- Other specialized courses in accounting and litigation.

## Teaching activity

She is a regular speaker at seminars and conferences organized by the firm as well as by various specialist centers.

## Publications

Elena is the coauthor of several books and manuals: "El Reglamento de Gestión e Inspección de los Tributos comentado" (Tax Management and Inspection Regulations Discussed) (Editorial La Ley, January 2011), "Práctica fiscal para abogados" (Tax practice for lawyers). Colección Anuarios. "Los casos más relevantes sobre litigación y arbitraje en 2020 de los grandes despachos" (The key cases in 2012, 2014, 2015 and 2020 at the large firms). Editions 2013, 2015, 2016 and 2021 (Editorial La Ley).

She has also published numerous articles and publications, including most notably those published in the journal Estrategia Financiera.