## **GARRIGUES**



**Juan Miguel Nicolau Vives** 

Senior associate

Valencia

juan.miguel.nicolau@garrigues.com

Abogado colegiado nº 12519

I. Colegio de Abogados de Valencia

Plaza del Ayuntamiento, 29 46002 Valencia (Spain) Tel: +34 96 353 66 11 Fax: +34 96 394 47 34

**Tax** Sports

Juan Miguel Nicolau is a senior associate in the Tax department of Garrigues, where he performs his professional activity in the areas of tax litigation and general tax advisory. He manages tax litigation and proceedings, and provides ongoing advice to medium and large-size companies in the Valencia region.

He has a degree in Law from Universidad de Valencia and he has extensive teaching experience in courses for finance directors, economists and technical staff of the administration departments of companies in the Valencia region, as well as in refresher courses for tax advisors.

He is a member of the Valencia Bar Association.

## **Experience**

Juan Miguel Nicolau has been a senior associate in the Tax Law department of Garrigues since 2005, having joined the Firm in 1999. In his professional activity, he has participated in the management of tax litigation and proceedings in all their administrative and judicial review phases, and he provides ongoing tax advice to medium and large-size companies in the Valencia region, not-for-profit entities, public entities and sports corporations.

## **Academic background**

Law Degree, Universidad de Valencia. Class of 1987. Officer of the Public Finance Management Corp, on leave of absence.

## **Publications**

Author of the article "La duración del procedimiento de inspección tras la reposición de actuaciones con posterioridad al 1 de julio de 2004: Sentencia del TS de 19 de diciembre de 2011" (The duration of the

inspection procedure after the rollback of proceedings subsequent to July 1, 2004: judgment of the Supreme
Court of December 19, 2011), published by Tribuna Fiscal.