## **GARRIGUES**



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# **Tax**Family Business Mergers & Acquisitions

Esther Peña is a senior associate in the Tax Department of Garrigues' Vigo office. She specialises in Tax Law and Restructuring.

She has participated in numerous corporate and financial restructuring transactions.

She holds a degree in Economic and Business Law from the University of Vigo.

#### **Experience**

Esther joined the firm in 2007 and is a senior associate in the Tax Law Department.

She has extensive experience in providing recurring tax advisory services to numerous national and international companies in various sectors such as construction, agri-food, automotive and renewable energies.

Provides advice to groups taxed under the consolidated tax regime in relation to the calculation of corporate income tax and the preparation of the corresponding tax returns.

She specialises in advising directors and shareholders on personal taxes (IP, IRPF, ISD).

On the other hand, provides recurring advice on the tax implications of restructuring and acquisition operations, analysing and implementing investment and divestment structures.

She also provides recurring advice in verification and investigation proceedings, as well as in economic-administrative and contentious-administrative proceedings.

### **Academic background**

Degree in Law, majoring in economic-business law, Universidad de Vigo.

Master's Degree in Tax Law, Escuela de Negocios de Caixanova.

# Memberships

Member of the Vigo Bar Association.