GARRIGUES



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Tax
Agribusiness and Food

Carmen María Hernández Pérez is a Senior Associate in the Tax Law practice at Garrigues, where she has worked since 2008 as a specialist in the areas of direct taxation, indirect taxation, corporate restructuring and family business advice.

She provides recurring tax advice to multinationals based in Castilla y León, as well as to family-owned groups and other publicly owned entities in the region. She has also participated in the design and implementation of corporate restructurings and is very active as a representative of taxpayers in numerous tax proceedings.

She holds a degree in Law and a degree in Business Administration from the University of Valladolid and an Executive Master's Degree in Business Law from *Centro de Estudios Garrigues* in collaboration with Harvard Law School.

Experience

Carmen María Hernández Pérez is a Senior Associate in the Tax Law practice at Garrigues in the Valladolid office, where she joined in 2008 and where she has spent her entire professional career. This has allowed her to get to know companies from different areas and sectors of activity, including, among others:

- Her participation in tax advice on a recurring basis for multinationals established in Castilla y León, as well as for family capital groups and other public capital entities in the region.
- Her recurrent advice on tax matters to companies in various sectors in the public and private sectors and her involvement in advising on all types of matters related to the problems of "family businesses".
- She has extensive experience in the design and implementation of corporate restructurings and business reorganisations, company purchase and sale transactions and due diligence processes.
- She is intensively active as a representative of taxpayers in numerous tax audit procedures.
- She is a specialist in tax advice to non-profit organisations.

She is a regular speaker at various talks and conferences organised by the firm. She has been a lecturer on Value Added Tax in the Master's Degree in Legal and Tax Consultancy at the Faculty of Law of the University of Valladolid and the Valladolid Chamber of Commerce.

Academic background

Graduate in Law from the University of Valladolid.

Degree in Business Administration and Management from the University of Valladolid.

Executive Master's Degree in Business Law from *Centro de Estudios Garrigues* & Harvard Law School.

Teaching activity

Carmen María Hernández Pérez has been a lecturer on the Master's Degree in Legal and Tax Consultancy at the Faculty of Law of the University of Valladolid and the Valladolid Chamber of Commerce, teaching the subject of indirect taxation (Value Added Tax).

Memberships

Carmen María Hernández Pérez was a member of the Valladolid Bar Association until 2011, and has been a member of the Valladolid Association of Economists since then.