GARRIGUES



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Tax

Maria Teresa is a partner in the Tax Department at Garrigues, the firm where she has pursued her professional career since 2007. She specializes in the area of indirect taxes.

Among other practice areas, she has special experience in providing advice on indirect tax matters (VAT and excise and special taxes) and customs matters to companies in all business sectors, and in participating in advisory services during inspection and investigation proceedings and in economic-administrative and judicial review proceedings in such areas.

She holds a Degree in Business Administration from Colegio Universitario de Estudios Financieros, CUNEF, associated with Universidad Complutense de Madrid, and a Master's Degree in Tax Law from Centro de Estudios Garrigues. She is a member of the Madrid Economists' Association.

In addition to Spanish and English, she also speaks French.

Experience

Maria Teresa Deltell has been a partner in the Tax Department within the VAT and Customs area since 2023.

She has a wealth of experience in matters relating to VAT in a wide range of sectors, with a special focus on the financial, insurance, education and health sectors, having actively participated in many major transactions advised on by the firm in such sectors.

Throughout her professional career, Maria Teresa has provided ongoing advice to clients on VAT matters during inspection and investigation proceedings and has participated in the conduct of numerous economic-administrative and judicial review proceedings in this area.

In addition, she extensive experience in advising groups on the application of the special VAT grouping scheme.

Maria Teresa also takes part in the provision of recurring advice on VAT matters to numerous industry associations.

She has a good command of Spanish, English and French.

Academic background

- Degree in Business Administration, CUNEF (faculty of Economics and Business Studies. Universidad Complutense de Madrid).
- Master's Degree in Taxation, Centro de Estudios Garrigues.
- Technical Seminars on Excise and Special Taxes: application and management.

Memberships

Madrid Economists’ Association.

Publications

- "Propuestas de modificación del IVA en el comercio electrónico y medidas antifraude” (Proposed VAT changes in e-commerce and anti-fraud measures). Estrategia Financiera.
- "Nuevas normas de comercio electrónico en el IVA” (New VAT e-commerce rules). Observatorio Inmobiliario.
- "Impacto del covid-19 y del brexit en la imposición indirecta del sector farmacéutico” (Impact of Covid-19 and Brexit on indirect taxation in the pharmaceutical industry). Cuadernos de Derecho Farmacéutic.
- "La actividad de los Entes Públicos y su sujeción al IVA: recientes pronunciamientos del Tribunal de Justicia de la Unión Europea” (Public entities’ activities and their liability to VAT: recent rulings from the Court of Justice of the European Union). Estrategia Financiera.

She has also contributed to the chapter on indirect taxes of the “Manual Práctico de Arrendamiento Financiero de Buques y Aeéronaves” (Practical Handbook on Financial Leases for Vessels and Aircraft) published in 2021 by the Spanish Leasing and Renting Association (AELR), as well as to the update of the chapter on the indirect taxation of lease transactions in the Handbook on “El Régimen Fiscal de las Operaciones de Arrendamiento Financiero” (The Tax Regime for Financial Lease Transactions), published by the same association in 2018.