GARRIGUES



María Ángeles Pérez de Ayala

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Tax

M. Ángeles Pérez de Ayala is the partner in charge of the local taxation group, with expertise in advisory and proceedings in the area of municipal taxes (economic activities tax, real estate tax, tax on construction, installation projects and works, tax on increase in urban land value and public fees), autonomous community taxes and cadastral valuations in sectors especially affected by them, such as the real estate sector, shopping centers, energy services or distribution.

She has broad expertise in advising foundations, associations and, in general, the third sector, and she is a member and chair of the firm's Pro Bono Committee as well as a trustee of various entities.

Experience

M. Ángeles has been a partner of the Tax Department since 2001, and she is the head of the municipal and autonomous community taxes group in Spain, with extensive experience in the area of cadastral valuations of all kinds of real estate. She is a partner of the Tax Procedures Department and has been heading the area of special procedures for claims relating to economic activities tax, real estate tax, tax on construction, installation projects and works and tax on increase in urban land value, as well as for contesting public fees, cadastral valuations and reference values, and other autonomous community taxes.

M. Ángeles is a regular speaker at specialized courses and seminars on local and autonomous community taxation, and a recurring collaborator of industry journals. She also teaches classes on the subject for the Master's Degree program at Universidad San Pablo CEU.

She has extensive experience in construction, real estate and shopping center projects, and provides ongoing advisory services in her areas of expertise to energy, services and distribution groups.

She is a member and Chair of the Garrigues Pro Bono Committee, manages the acceptance and assignment of projects to provide professionalized attention, meeting the firm's standards, to the non-profit organizations that request the services.

She has extensive experience in advising foundations and associations and other non-profit entities and participates directly in a significant part of the firm's pro bono projects. She is a trustee of various foundations

in which she actively participates and is a regular speaker at courses and seminars for the third sector.

Academic background

Degree in Business – CUNEF (Colegio Universitario de Estudios Financieros), Universidad Complutense - Madrid.