GARRIGUES



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Tax

Life Sciences and Healthcare

Tourism and Hotels

Abigail Blanco Vázquez is a partner in the Tax Department at Garrigues. A graduate in Economics and Law, she is a regular lecturer on the Garrigues Study Centre's Master's Degree courses and other courses and seminars.

She has more than 25 years' experience in the practice of business law and specialises in mergers and acquisitions, due diligence procedures, tax inspections and taxation in the field of human resources. She is also a member of the Pharmaceutical, Biotechnology and Life Sciences and Tourism and Hotels specialisation groups.

Abigail coordinates the firm's Tax Department publications. In addition to publishing numerous articles in specialised journals and publications, she has participated in the publication of collective books on personal income tax.

Experience

Abigail Blanco is a partner in the tax law department of Garrigues, where she has developed her professional career following her time at Arthur Andersen. She specialises in tax law and, specifically, in personal taxation (personal income tax, wealth tax, inheritance and gift tax), in M&A processes and in taxation related to advanced remuneration systems and labour regularisation procedures. Among others, she is a reference in the taxation of directors and administrators and in tax regularisation procedures.

She is a leading specialist in tax inspections and in the defence of clients' interests before the Inspectorate and the courts, including defence in cassation and collaboration in state aid proceedings brought by the European Commission and appeals before the Court of Justice of the EU.

She participates with other professionals in the Garrigues Pharmacy, Biotechnology and Life Sciences Group. She also actively participates in the Garrigues Tourism and Hospitality Specialisation Group.

She is in charge of preparing Garrigues' regular and special tax newsletters and reviews on tax matters, and coordinates the department's posts on the Expansión blog "Nuestra Fiscalidad", as well as prepares some of the articles published on the blog.

Abigail Blanco participates in numerous courses, lectures and conferences on a variety of subjects and, on a recurring basis, on real estate taxation, taxation of advanced remuneration systems, taxation derived from employment terminations and taxation of professional companies. She also participates as a lecturer in various Masters courses at the Garrigues Study Centre and in other courses and sessions to which she is invited as a guest speaker.

Abigail is also in charge of personal tax training for new recruits at Garrigues.

Academic background

- Degree in Law from the Universidad Nacional de Educación a Distancia (UNED).
- Degree in Economics from the Universidad Autónoma de Madrid (U.A.M.).
- Master's Degree in Territorial and Urban Planning Policy from the Universidad Carlos III de Madrid.

Teaching activity

Annual courses on the taxation of remuneration at Garrigues' Centro de Estudios (executive masters and master's degree in access to the legal profession).

Regular sessions at various forums.

Training for new recruits at Garrigues.

Memberships

Abigail is a member of the Madrid Bar Association.

Distinctions

- Best Lawyers in recent years and since 2010.
- Client Trust. Iberian Lawyer. December 2012.

Publications

Participation in collective works

- White Paper on Tax Reform in Spain. A reflection by 60 experts for the design of a competitive and efficient tax system. "Reflexiones sobre la tributación de los administradores de las sociedades mercantiles. Proposals for reform". Institute of Economic Studies. February 2022.
- Labour Income: Proposals for revitalising its tax regime. "Tratamiento de las Rentas de los administradores". Fundación Impuestos y Competitividad. June 2020.

Latest articles

- Managing a company does not turn a director into a de facto administrator. Cinco Días. 17 October 2022.
- Spain's annual guidelines on tax and customs control focus on transfer pricing issues. MHE Tax. 28 February 2022 (in collaboration).
- Directors and Managers' Remuneration and Compensation in Spain: Tax, Social Security, and Employment Aspects. Thomson Reuters Practical Law. 17 February 2022 (co-authored).
- Spain tightens international tax transparency rules and introduces concept of 'non-cooperative jurisdictions'. MNE Tax. 5 August 2021 (in collaboration).
- Supplementary declarations and surcharges: the end of an era? Comments from a Foral perspective. Forum Fiscal 277. Wolters Kluwer. July 2021.
- Boundery to the principle of 'Dynamic Interpretation'. The Lawyer. December 2020.
- The Supreme Court alters its cale law: severance paid to senior managers is exempt. ITR. February 2020.
- The exemption in senior manager terminations. Expansión. 22 November 2019.
- Tax news for 2019. Economist & Jurist. 1 February 2019 (in collaboration).
- Which court should the company and the employee go to in order to resolve personal income tax issues. Asesoría asesores fiscales, the portal for tax advisors. 2 March 2018 (in collaboration).
- Spain: Should medics be taxed on invitations to medical seminars?. ITR. 23 August 2017.
- Pathway to a solution to the discrimination of non-EU or non-EEA residents in Spanish ISD. Financial Strategy. 2016.

Most recent posts in Expansión's Blog "Nuestra fiscalidad".

- Withholdings to EU residents must be calculated considering deductible expenses. March 2023.
- Participation in foreign boards of directors is not exempt, according to the Supreme Court. April 2021.
- Court costs won and late payment interest collected should not be taxed, according to some courts. June 2019.
- The taxation of numerous dismissals, pending before the Supreme Court. December 2018.
- Why the taxation of tourist rentals is less favourable in personal income tax. June 2018.
- Until 2 April, new opportunity to regularise foreign assets. March 2019.