GARRIGUES



Lucía Hernández Martínez

Senior associate

Madrid

lucia.hernandez@garrigues.com

Abogado colegiado nº 121222

I. Colegio de la Abogacía de Madrid

Plaza de Colón, 2

28046 Madrid (Spain)

Tel: +34 91 514 52 00

Fax: +34 91 399 24 08

Tax

Lucía Hernández is a senior associate in the Tax Department of Garrigues, where she has been working in the transfer pricing area since September 2021. She has extensive experience in the analysis and documentation of transfer pricing policies, and in general, in advicing multinational groups in this area, as well as in related international tax matters. Graduate in Law and Business Administration in Universidad Pontificia Comillas (ICADE E-3) and Executive Master's Degree in Tax Couseling in Centro de Estudios Garrigues.

Experience

Lucía Hernández is a senior associate in the Tax Department of Garrigues, where she has been working in the transfer pricing area since September 2021. In her professional activity, she has provided advice on transfer pricing in a wide variety of projects, including:

- Analysis, implementation and documentation of transfer pricing policies.
- Management, direction and execution of global transfer pricing documentation projects.
- Assistance in procedures before the tax administrations such as tax audits related to related party transactions and mutual agreement procedures for the resolution of double taxation situations derived from transfer pricing adjustments, as well as in the negotiation with the tax administration of advance pricing agreements.
- Valuations for tax purposes of companies, intangible assets and financial instruments.
- Assessment of transfer pricing models in the framework of due diligences, accounts audits and board of directors’ meetings.
- Collaboration with multinationals in the tax analysis, definition and implementation of operational and business structures.
- Involvement in business model transformation processes with a key participation in the analysis and drafting of value chain and key value drivers, the projection of the financial model including design and fitting of the transfer pricing structure within it and its substantiation before client group management and tax authorities.

Academic background

- Degree in Law and Business Administration, Universidad Pontificia de Comillas (ICADE E-3).
- Executive Master’s Degree in Tax Counseling, Centro de Estudios Garrigues.

Memberships

- Ilustre Colegio de Abogados de Madrid.
- Colegio de Gestores Administrativos de Alicante.