



## Hernán Aquije Morón

Senior associate

Lima

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### Tax

Banking and Finance

Mergers & Acquisitions

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Hernán Aquije is a Senior Associate in the Tax Department at Garrigues. He has more than 12 years of experience offering tax advice to domestic and international clients regarding tax consulting linked to the execution of their business activities, development of tax planning strategies, international taxation, due diligence processes, corporate restructuring, mergers and acquisitions, and the application of international treaties to avoid double taxation.

Degree in Law, Pontificia Universidad Católica del Perú. Postgraduate degree in International Taxation and Transfer Pricing from ESAN University, Master Degree in Tax Law from Pontificia Universidad Católica del Perú and, Master of Laws (LL.M.) in International Transactions from Centro de Estudios Garrigues (Spain). He is a member of the Lima Bar Association, the Peruvian Institute of Tax Law (IPDT), and the International Fiscal Association (IFA).

Professor at the Law School of Universidad Científica del Sur and Universidad Autónoma del Perú.

### Experience

Hernán Aquije is a Senior Associate in the Tax Department at Garrigues. In his professional activity he has carried out the following:

- Advice to domestic and international clients on tax consulting matters associated with the execution of their business activities, business operations, with particular relevance in tax planning matters involving corporate reorganization processes both locally and internationally.
- Participation in due diligence processes for the purchase and sale of companies in various industries.
- Bank financing operations and issuance of debt instruments in the capital market.
- Representing clients in tax audits carried out by the Tax Authority and in tax administrative proceedings before the Tax Authority, the Tax Court and the Judiciary.

Before joining the Garrigues team, Hernán worked as a senior lawyer of the International Tax Services department of Ernst&Young (EY) and as a lawyer in the Tax Consulting department of PricewaterhouseCoopers (PwC).

## Academic background

- Degree in Law from Pontificia Universidad Católica del Perú.
- Postgraduate studies in International Taxation and Transfer Pricing from ESAN University.
- Master degree in Tax Law from Pontificia Universidad Católica del Perú.
- Master of Laws (LL.M.) in International Transactions from Centro de Estudios Garrigues (Spain)

## Teaching activity

- Professor of “Tax, Customs and Foreign Trade Law” and “Introduction to Law and Professional Ethics” at Universidad Autónoma del Perú.
- Professor of “Tax Law II” at Universidad Científica del Sur.

## Memberships

- Member of the Lima Bar Association.
- Member of the Peruvian Institute of Tax Law (IPDT).
- Member of the International Fiscal Association (IFA).

## Distinctions

Graduated with first place in the graduating class of the Postgraduate studies in International Taxation and Transfer Pricing from ESAN University.