



Andrés Martín Pérez

Senior associate

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Tax

Andrés Martín Pérez is a senior associate in the Tax Law Department of Garrigues' Valladolid office.

He practices in the field of corporate taxation and advises national and multinational tax consolidation groups, as well as in the area of personal and asset taxation, with particular emphasis on family businesses. He has participated in numerous restructuring processes at a regional level, and has recurrently acted as a representative of taxpayers in tax proceedings.

He is also a lawyer specialized in tax litigation. He frequently acts in review proceedings and litigates before the contentious-administrative jurisdiction as an appellant against the Tax Administration.

He holds a degree in Law and Business Administration from the University of Valladolid, is a member of the Madrid Bar Association and the Valladolid Association of Economists and an active speaker at various seminars on taxation.

Experience

Andrés Martín Pérez has been a senior associate in Garrigues' Tax Law Department since January 2025, having spent his entire professional career in its Valladolid office, where he has been a member since September 2018.

Within his professional activity focused on recurring tax advice to companies and business groups, he participates in:

- Analysis of the different alternatives, consequences and tax implications derived from business restructuring processes.
- Advising family groups and companies on both aspects: family and equity (family business profits), trying to find the optimal ownership structure from the point of view of the partner and the company itself.
- Representation of taxpayers in numerous tax procedures

- Advice in more specific areas, especially with regard to the personal taxation of posted workers and the taxation of assets (Wealth taxes, Family offices, 720 Form, etc.).

He is also currently a member of the Tax Procedure Group of this office. He frequently acts as an appellant at the Spanish courts against the Tax Administration, presenting the corresponding pleadings or appeals in the different instances, or advising in all types of tax proceedings.

He is a regular speaker at various talks and conferences organized by the firm in different regional forums.

Academic background

- Degree in Law, Universidad de Valladolid.
- Degree in Business Administration and Management , Universidad de Valladolid.
- Master's Degree in the Practice of Law, UNIR.
- Specialization course in Tax Procedures, Centro de Estudios Financieros (CEF).

Teaching activity

He is a regular speaker on courses for the Valladolid Chamber of Commerce, the Segovia Chamber of Commerce, the Palencia Chamber of Commerce and the Burgos Chamber of Commerce.

He also collaborates on a recurring basis with the University of Valladolid in seminars, conferences and training courses.

Memberships

Member of the Madrid Bar Association, as well as of the Valladolid Association of Economists.