# GARRIGUES



# Isabel Cortés Pulido

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**Tax** Sports

Isabel Cortés Pulido is a partner in the Tax Law Department of Garrigues. She specializes in tax law, mainly in the area of tax disputes and judicial review proceedings. She frequently represents the taxpayer before the different Spanish Courts (the Supreme Court, the National Appellate Court, etc.) and has participated in proceedings before the Court of Justice of the European Union and before the Constitutional Court. Degree in Law, Universidad Carlos III de Madrid (2008), and Degree in Business Administration, Universidad Carlos III de Madrid and Executive Master's Degree in Business Law Centro de Estudios Garrigues-Harvard University.

#### Experience

Isabel Cortés Pulido is a partner in the Tax Law department of Garrigues, having joined the Firm in 2008.

She specializes in tax law, mainly in the area of tax disputes and judicial review proceedings.

As a member of the tax disputes group, Isabel frequently represents the taxpayer before the different Spanish courts (the Supreme Court, the National Appellate Court, etc.) in appeal proceedings against the tax authorities. She has participated in proceedings before the Court of Justice of the European Union and before the Constitutional Court.

She also specializes in white collar criminal law and in the tax implications of bankruptcy processes.

She has provided tax advice in the execution of major real estate transactions, as well as in investment and divestment transactions of both individual assets and of portfolios of assets. She has also participated in numerous corporate restructuring and refinancing processes of real estate group companies.

Isabel has extensive experience in the provision of tax advisory services to companies in the banking, energy, food and distribution sectors. She also provides recurrent advisory services to entities operating in the sports sector.

## Academic background

- Executive Master's Degree in Business Law Centro de Estudios Garrigues-Harvard University (2009)
- Degree in Law, Universidad Carlos III de Madrid (2008), and Degree in Business Administration, Universidad Carlos III de Madrid (2008).

### **Teaching activity**

She regularly speaks at seminars and conferences organized by the Firm.

Isabel is teacher in Centro de Estudios Garrigues.

#### **Publications**

"La suspensión de las sanciones tributarias en el procedimiento contencioso-administrativo (Stay on tax penalties in judicial review proceedings). Estrategia Financiera, September 2013, no. 308, pgs. 66-72.