



## María Valdés Aguilar

Principal associate

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## Tax

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María Valdés is a principal associate in the Tax Law Department at Garrigues. She has extensive experience providing tax advice on an ongoing basis to numerous companies of different sectors – mostly multinationals-, and also provides advice on a regular basis on the tax implications of restructuring and acquisition transactions, including the analysis and implementation of investment and divestment structures. She holds a degree in Law and Economics and Business Administration from the Universidad Pontificia de Comillas (ICADE E-3) and is a member of the Madrid Bar Association.

## Experience

María Valdés is a principal associate in the Tax Law Department of Garrigues, which she joined in 2008. She has extensive experience providing tax advice on an ongoing basis to numerous companies, mostly multinationals from various sectors, and also advises on a regular basis on the tax implications of M&A transactions and restructurings of foreign multinationals, including:

- Ongoing tax advice to multinational groups on specific tax aspects of their international investments (double taxation avoidance mechanisms, directors' remuneration, application of tax incentives, etc.).
- Advice in relation to investments through “Entidades de Tenencia de Valores Extranjeros” (Spanish holding companies), in particular in relation to the restructuring of the assets of large foreign investors.
- Restructuring through mergers and spin-offs of multinational groups.
- She has also advised and represented these multinational companies in tax audit proceedings before Spanish and foreign tax authorities, as well as in economic-administrative and contentious-administrative proceedings before the Spanish courts.
- She also has extensive experience in advising on the investment of international funds in Spain, as well as in providing comprehensive advice to multinational companies in different sectors, such as the hotel, consumer, consultancy, pharmaceutical and technology sectors.

In addition to Spanish, he is fluent in English and French.

## Academic background

- Executive Master's Degree in International Taxation from Centro de Estudios Garrigues.
- Executive Master's Degree in Business Law from Centro de Estudios Garrigues in association with Harvard Law School.
- Degree in Law, Economics and Business Administration from Universidad Pontificia de Comillas (ICADE E-3).

## Memberships

She is a member of the Madrid Bar Association.