# GARRIGUES



## Miguel Hernández Ruiz

Principal associate Barcelona miguel.hernandez.ruiz@garrigues.com Avinguda Diagonal, 654 08034 Barcelona (Spain) Tel: +34 93 253 37 00 Fax: +34 93 253 37 50

#### Тах

Miguel Hernández Ruiz is a principal associate of the Tax Department of Garrigues, where he has pursued his professional career since 2009. He specializes in the area of transfer pricing. He has a degree in Business Administration. He regularly contributes to the Taxand's transfer pricing group. He speaks English and Spanish.

#### **Experience**

Principal associate since 2019.

Joined the firm in 2009.

He has a wide experience advising on transfer pricing aspects to national and multinational groups.

In the transfer pricing area, he advises a wide range of business groups from diverse industries on the analysis and definition of their transfer pricing policies, the valuation of their related-party transactions and the preparation of the legally required documentation.

He also advises on transfer pricing matters relating to tax audits, advance pricing arrangements (APAs) and mutual agreement procedures (MAPs).

#### Academic background

Degree in Business Administration and Management, Universidad de Barcelona.

#### **Memberships**

Miguel Hernández Ruiz is a member of the Cataluña Economists Association and a regular speaker in seminars and conferences organized by the Firm and other forums.

### **Publications**

Miguel Hernández Ruiz is a member of the Cataluña Economists Association and a regular speaker in seminars and conferences organized by the Firm and other forums.