



## M Ángeles Hernández

Senior associate

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## Tax

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### Experience

M Ángeles Hernández is a senior associate in Garrigues' Tax practice area in Malaga, where she has pursued his professional career since September 2010.

She has extensive experience in advising multinationals and foreign investors with interests in Spain, and also provides advice on an ongoing basis on international taxation issues. In recent years she has participated successfully in the reimbursement of taxes unduly paid in accordance to the European Union regulations, and on mutual agreement procedures in relation to direct taxation.

She has broad experience in providing advice in the Human Capital Services area (design and implementation of compensation policies, advisory services relating to the management of international employee assignments).

She also has extensive experience in tax litigation, assisting clients in tax inspection proceedings, and acting as legal counsel in relation to appeals before the tax authorities, economic-administrative tribunals, and appeals for judicial review.

She has been a lecturer at the University of Malaga.

M Ángeles is a member of the Malaga Bar Association.

### Academic background

Degree in Law, University of Almeria, 2005-2010.

Executive Master's Degree in Business Law, Centro de Estudios Garrigues in association with Harvard University, 2010-2012.

Executive Master's Degree in Human Resources Management, Centro de Estudios Garrigues, 2012-2013.

LL.M. in International Transactions. Centro de Estudios Garrigues in collaboration with Fordham School of Law and Universidad Antonio de Nebrija, 2017.

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