GARRIGUES



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Tax

María Muñoz Domínguez is a partner in the Tax Department at Garrigues, where she has pursued her entire professional career.

She specializes in tax procedure and litigation, an area in which she has extensive experience. She has participated in numerous tax litigation cases of diverse types and complexity. She regularly represents appellants before the various Spanish courts (the Supreme Court, the National Appellate Court, etc.) and has also been involved in proceedings before the Court of Justice of the European Union. She also has a great deal of experience in assisting and advising taxpayers during review and inspection proceedings.

She has played an active part in engagements relating to tax adjustment procedures and to the taxation of estates and successions within the framework of processes for the reorganization of family groups.

On the other hand, she provides advisory services on a recurring basis to the leading Spanish companies in the food products distribution and logistics sector and to various companies in the hotel and publishing sectors.

She is recognized by Best Lawyers in the tax practice area.

Experience

María Muñoz Domínguez has pursued her entire professional career at Garrigues, where she has been a partner since 2020.

She has extensive experience in handling and managing the technical and legal aspects of tax litigation proceedings involving highly diverse issues. She regularly acts in proceedings before the Supreme Court and the National Appellate Court. She has a wealth of experiencing in handling proceedings aimed at recovering taxes that have been paid incorrectly, principally, but not only, in cases involving the application of rules that are unconstitutional and/or contrary to EU law. Se has also intervened in proceedings before the Court of Justice of the European Union, successfully defending the interests of a major company in the logistics distribution sector.

She actively participates in the defence of "Economic Interest Grouping" and other participants in the so-called "tax lease" schemes, both in the film field and in the field of R+D+i.

She regularly participates in tax inspection proceedings.

She has participated actively in tax adjustment proceedings, providing comprehensive advice to the taxpayer, not only in the prior and adjustment enforcement phase, but also in the subsequent phase with a view to ensuring proper compliance with tax obligations.

On the other hand, she provides advisory services on a recurring basis to the leading Spanish companies in the food products distribution and logistics sector and to various companies in the hotel and publishing sectors.

Academic background

María Muñoz Domínguez holds a Law Degree from Universidad Carlos III de Madrid, in which she obtained the Final-Year Academic Excellence Award for the most outstanding academic record (2001).

She also holds a Degree in Business Administration from Universidad Carlos III de Madrid, in which she obtained the Final-Year Academic Excellence Award for the most outstanding academic record (2001) and the Second National University Education Award, granted by the Ministry of Education and Culture in 2002.

Teaching activity

She has been a lecturer in the “Tax Procedures” course in the Master's Degree in Public and Private Law organized by the Madrid Bar Association (2013-2014).

Memberships

Member of the Madrid Bar Association since 2002.

Distinctions

She is recognized by Best Lawyers in the tax practice area.

Publications

- "Procedimientos tributarios" (Tax proceedings). La Ley. 2024. Coauthor of chapter "Obligaciones de presentación de informes e intercambio de información sobre las ventas realizadas a través de plataformas digitales" (Reporting obligations and exchange of information on sales made through digital platforms).
- “Cuestiones actuales en los procedimientos de aplicación de los tributos y propuestas de mejora” (Current Issues in Tax Application Procedures and Proposals for Improvement). Fundación Impuestos y Competitividad. 2022 https://static.fundacionic.com/2022/06/22115241/cuestiones-actuales-en-los-procedimientos-de-aplicacion-de-los-tributos-y-propuestas-de-mejora.pdf
- Coauthor of chapter VII “Ejecución y reiteración de procedimientos” (Execution and Repetition of Procedures).

- Various articles and commentaries in specialist journals, including most notably those published over recent years in the journals Carta Tributaria and Estrategia Financiera.