



## Miguel Hernández Redondo

Counsel

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### Tax

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Miguel Hernández is a counsel in the Garrigues Tax Department, where his professional practice focuses primarily on international tax matters. He participates in providing tax advice to Spanish companies in processes for their internationalization and foreign companies in processes to establish themselves in Spain, and in the provision of tax advisory services on an ongoing basis to multinationals. Particularly notable in this regard is his experience in the provision of ongoing tax advice to entities in the mining industry and in advising in processes for the restructuring of such entities. He holds a Law Degree from Universidad de Córdoba, a Master's Degree in Business Law from Centro de Estudios Garrigues, and a diploma in Senior Business Management from Santelmo Business School. He has been recognized in the Best Lawyers directory in the tax practice area since 2019.

### Experience

Miguel Hernández is a counsel in Garrigues' tax practice area and joined the firm in 2001.

He has extensive experience in the field of international taxation, having being involved in advising Spanish companies in processes for their internationalization and foreign companies in processes to establish themselves in Spain, and in the provision of tax advisory services on an ongoing basis to multinationals. Particularly notable in this regard is his experience in the provision of ongoing tax advice to entities in the mining industry and in advising in processes for the restructuring of such entities.

He also participates on a recurring basis in M&A transactions, as well as in tax inspections with an international tax component.

He is a member of Garrigues' International Taxation and Transfer Pricing service lines at national level.

### Academic background

- Law Degree, Universidad de Córdoba.
- Master's Degree in Business Law, Centro de Estudios Garrigues.

- Diploma in Senior Business Management (AD-1), Santelmo Business School.
- Specific courses on the Interpretation and Application of Tax Treaties and Transfer Pricing, International Bureau for Fiscal Documentation-IBFD (Amsterdam).

## Teaching activity

Miguel is a regular speaker in specialist forums (Santelmo Business School or ICEX, among others). He has also been a lecturer at Universidad de Cádiz, Instituto Europeo de Postgrado and Universidad Loyola through its Loyola Másteres school.

## Memberships

Member of the Seville Bar Association.

## Distinctions

Recognized in the Best Lawyers directory (Tax) since 2019.

## Publications

He has written several articles on the taxation of Spanish investments abroad and of foreign investments in Spain which have been published in newspapers and specialist journals.

He also contributed to the book “La reforma del Impuesto sobre las Personas Físicas. Comentarios a la Ley 35/2006 y al Real Decreto 439/2007” (Personal Income Tax Reform. Commentary on Law 35/2006 and on Royal Decree 439/2007) published by Thomson Aranzadi.

He has written the article "La limitación a la deducibilidad de gastos financieros en el régimen fiscal de consolidación: reglas especiales" (Restrictions on the deductibility of finance costs under the consolidated tax regime: special rules) published in the journal Técnica Contable y Financiera (Wolters Kluwer) in 2017.