GARRIGUES



Miguel Hernández Ruiz

Partner

Barcelona

miguel.hernandez.ruiz@garrigues.com

Avinguda Diagonal, 654

08034 Barcelona (Spain)

Tel: +34 93 253 37 00

Fax: +34 93 253 37 50

Tax

Miguel Hernández Ruiz is a partner 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

Partner since 2026.

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.
- Chartered Financial Analyst (CFA) charterholder by CFA Institute.

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.