GARRIGUES



Silvia Andrés Larrión

Partner

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Tax

Silvia Andrés is a partner in the Tax Department of Garrigues.

She is specialized in tax advice to multinational groups with a presence in Spain in their main transactions, as well as to consolidated groups of companies in different industries. She has a long experience in tax advice in transactions with both national and international scope, and in a huge number of acquisitions and restructurings (M&A).

She has a Degree in Economics and in Administration and Business Management from Pompeu Fabra University, as well as a Master's Degree in Taxation from Pompeu Fabra University.

She regularly participates in seminars and conferences in academic and business fields. She teaches in the Master's Degree in Industrial Business Management del Institut Químic de Sarrià (IQS), and teaches courses arranged by the Catalonia Economists Association.

She has published various articles, especially in the *Diari de Tarragona*. She is fluent in Spanish, Catalan, English and has notions of French.

Experience

Silvia Andrés has been a partner in the Garrigues Tax Department since 2022, a firm she joined in 2006. Since joining the Firm, she has participated in advising large multinational groups with a presence in Spain, and Spanish groups with a presence abroad, both as a recurring collaborator and advising in special transactions.

She is specialized in international taxation, having participated in various large-scale projects involving multiple jurisdictions. She has carried out restructuring operations (mergers, spin-offs, asset contributions) of both national and international scope (i.e. cross-border reorganizations). She has collaborated in the issuance of tax opinions on international structures, and in mutual agreement procedures regarding direct taxation between Tax Authorities of different countries.

She is fluent in Spanish, Catalan, English and has notions of French.

Academic background

Degree in Economics, Universidad Pompeu Fabra (Barcelona).

Degree in Business Administration and Management, Universidad Pompeu Fabra (Barcelona).

Master’s Degree in Taxation, Universidad Pompeu Fabra – Universidad Politécnica de Cataluña.

Teaching activity

Silvia is a regular speaker at courses and seminars both nationally and internationally, such as seminars for the Association for the Progress of Management (APD), courses in the master's degree in international taxation at the Economists Association of Catalunya, or conferences at the International Bar Association (IBA).

She is a professor of the Master's Degree in Industrial Business Management at the Institut Químic de Sarrià (IQS).

Memberships

Member of the Catalonia Economists Association

Publications

- “Controversia en torno a la deducibilidad de los gastos promocionales”. Diari de Tarragona (2017).
- “Deducibilidad de la amortización contable en las bajas de activos”. Diari de Tarragona (2016).
- “No limitación de las pérdidas en la transmisión de participaciones a socios”. Diari de Tarragona. (2016).
- “Amortización contable del fondo de comercio”. Diari de Tarragona (2015).
- “Deducción de I+D+i y bonificación en la Seguridad Social”. Diari de Tarragona (2015).
- “La limitación temporal a las amortizaciones fiscalmente deducibles”. Diari de Tarragona (2014)