### **GARRIGUES**



#### Sandra Royo López

Partner
Barcelona
sandra.royo@garrigues.com

Avinguda Diagonal, 654 08034 Barcelona (Spain) Tel: +34 93 253 37 00

Fax: +34 93 253 37 50

# **Tax** Family Business

Sandra Royo, specialized in tax law, is the partner in charge of the transfer pricing practice area in Cataluña for Garrigues.

In the transfer pricing practice area, she advises all kinds of corporate groups from a range of different economic sectors on the formulation of their transfer pricing policies, the assessment of related-party transactions and the preparation of legally required documentation. She also provides advice on tax audits, APAs and mutual agreement procedures.

Furthermore, she provides tax advice to individuals and family businesses/groups on personal income tax, wealth tax, corporate income tax and inheritance and gift tax.

Sandra Royo is a member of Barcelona Economists' Association.

#### **Experience**

Sandra Royo is a partner in Garrigues since 2008, and she initiated her professional career in Arthur Andersen in 1995. Her professional activity has always been centered in tax advisory, in a first stage related to family businesses and individuals, to afterwards focus mainly in the transfer pricing area, being the partner in charge of the transfer pricing practice area in Cataluña for Garrigues since 2009.

In the transfer pricing practice area, she advises all kinds of corporate groups from a range of different economic sectors on the formulation of their transfer pricing policies, the assessment of related-party transactions and the preparation of legally required documentation. She also provides advice on tax audits, APAs and mutual agreement procedures.

Furthermore, she provides tax advice to individuals and family businesses/groups on personal income tax, wealth tax, corporate income tax and inheritance and gift tax.

Sandra Royo is a member of Barcelona Economists' Association.

## **Academic background**

Degree in Business Administration and Management, Universidad de Barcelona.

# Memberships

Barcelona Economists' Association.