



## Álvaro Domínguez Heredero

Partner

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## Tax

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Álvaro Domínguez is a partner in Garrigues' Tax Department in Madrid, where he works in the transfer pricing area. He deals with the diagnosis, analysis, implementation and documentation of transfer pricing policies for multinational groups, as well as advice on inspection procedures for related-party transactions, on advanced pricing agreements with the Spanish Tax Administration and foreign competent authorities and on mutual agreement procedures for the resolution of double taxation situations. Graduated in Law and Business Administration and Management from the Carlos III University of Madrid, he is a lawyer registered by the Madrid Bar Association.

## Experience

Álvaro Domínguez is a partner in Garrigues' Tax Department, which he joined in 2008. In his professional activity he has participated in matters of great complexity in the field of transfer pricing, including:

- Assistance to multinational groups in the definition of their transfer pricing policies in sectors such as the digital, industrial, pharmaceutical, construction, textile distribution and consumer economy.
- Assistance in inspection procedures by the Central Delegation of Large Taxpayers and by the Regional Inspection Unit, with the assistance of the National Office of International Taxation.
- Negotiations of advanced pricing agreements with the Tax Administration, both unilateral and bilateral, regarding (i) business restructurings; (ii) limited risk distributors and manufacturers, for the benefit of a foreign centralizing entity that acts as an entrepreneur of the operation; (iii) procurement activities; (iv) intra-group provision of services; or (v) license to use intangible assets.
- Assistance in the processing of mutual agreement procedures for the resolution of situations of double taxation derived from adjustments in the field of related-party transactions, both under the mutual agreement procedure provided for in Convention 90/436/EEC, on the elimination of double taxation in case of correction of the profits of associated companies, and of the respective bilateral treaties to avoid double taxation.
- Assistance in economic-administrative claims before the Central Economic Administrative Court, Claims before the National High Court and Cassation Appeals before the Supreme Court in matters of related-

party transactions.

- Advising Spanish multinational groups and Spanish subsidiaries of foreign multinational groups in the fulfillment of their formal obligations regarding information and documentation of related-party transactions (i.e. Group documentation, taxpayer documentation, Form 232 and country-by-country information).

## **Academic background**

- Degree in Law and Business Administration and Management from the Carlos III University of Madrid.
- Executive Master's Degree in International Taxation from Centro de Estudios Garrigues.

## **Teaching activity**

Álvaro is a regular speaker at transfer pricing seminars and postgraduate programs at Centro de Estudios Garrigues.

## **Memberships**

Madrid Bar Association.

## **Publications**

He has participated as author in the writing of the chapter referring to Spain in all editions of "Global Guide to Transfer Pricing" published since 2013 by the International Bureau of Fiscal Documentation (IBFD).

Álvaro has published numerous doctrinal and informative articles in various specialized media, both national and international, including Estrategia Financiera (Wolters Kluwer), Legal Today and BNA Bloomberg.