



Rocío María Delgado Martín

Senior associate

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Tax

Rocío Delgado Martín is a senior associate in Garrigues' tax department, specialising in indirect taxation (VAT, customs and Excise Duties). She has a degree in Law and Business Administration from the Universidad Pontifica Comillas in Madrid and a Master's Degree in Access to the Legal Profession from the Universidad Carlos III de Madrid.

Experience

Rocío Delgado is a specialist in indirect taxation at Garrigues, a firm she joined in 2016. Since then, it has provided specialised advice to companies in all sectors of activity, focused on the field of VAT, Customs and Excise Duties, both nationally and internationally.

In the field of Customs, she has participated in the obtaining and review of customs authorisations (AEO, special regimes) and in the review of compliance with rules of origin and tariff classification. She has been involved in customs verification procedures (both administrative and judicial) and in the review of international supply chains. She has also provided advice related to dual-use controls, phytosanitary and SOIVRE controls.

On the Excise side, she has provided advice mainly on manufacturing taxes (alcohol and hydrocarbons), on obtaining registrations, management of formal obligations (SILICIE, declarations) and on verification procedures related to these taxes.

Academic background

- Double degree in Law and Business Administration, Universidad Pontifica de Comillas (ICADE E-3).
- Master's Degree in access to law from Universidad Carlos III de Madrid.
- Master's Degree in Taxation from Centro de Estudios Financieros (CEF).

Memberships

- Madrid Bar Association.