

# GARRIGUES



## Miguel Hernández Ruiz

Principal associate

Barcelona

[miguel.hernandez.ruiz@garrigues.com](mailto: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 principal associate 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

Principal associate since 2019.

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.

## 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.