



## Ricardo Fernández de Arellano Martín

Counsel

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## Tax

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Ricardo Fernández de Arellano is a counsel in the Tax department of Garrigues. He has worked at the firm since 2008. He spent the early years of his professional career at the Garrigues' Madrid office and, after a period at the New York office of Alvarez & Marsal, the US firm of Taxand (global alliance of tax firms of which Garrigues is a founding partner), he joined the Garrigues' Mexico City office in 2016, where he provides ongoing tax advisory services to numerous companies (mostly multinationals) from a range of different industries.

Ricardo holds a degree in Law and Psychology from Universidad Complutense de Madrid and, among other postgraduate qualifications, a Master's degree in taxation from Centro de Estudios Garrigues and a Diploma in taxation from Instituto Tecnológico Autónomo de México (ITAM). Ricardo is member of the Madrid Bar Association and also holds a professional license to practice law in Mexico.

## Experience

Over the first years of his career at the Madrid office he was part of the Garrigues' Human Capital Services professional services line. Areas included in this line are the design and implementation of compensation systems and remuneration formulas for senior managers and employees, as well as international staff transfer management and the implementation of companies' employee welfare programs.

Later he joined the Tax department where he provided ongoing tax advice and tax litigation services to numerous companies from different sectors. His participation was particularly active, in this period, in providing advice to hospitals and companies operating in the healthcare industry. With wide experience in tax problems that usually arise in this sector.

In 2016 he worked in the New York office of Alvarez & Marsal, US firm of Taxand (global alliance of tax firms in which Garrigues is a founding member). Later that year he joined the Garrigues' office in Mexico City. In Mexico, he has focused his professional practice on tax advice and consultancy, mainly assisting multinational companies with investments in the Mexican territory. He has extensive experience in cross border operations, M&A projects, financing operations, etc. His experience is also particularly relevant in the field of CIT and VAT refund applications.

He is member of the Madrid Bar Association and holds a professional license to practice law in Mexico.

## **Academic background**

- Degree in Law, Universidad Complutense de Madrid.
- Degree in Psychology, Universidad Complutense de Madrid.
- M.S. in Taxation, Centro de Estudios Garrigues.
- Executive M.S. in Tax Advisory, Centro de Estudios Garrigues.
- Executive LL.M., in Business Law, Harvard Law School/Centro de Estudios Garrigues.
- .Diploma in Taxation, Instituto Tecnológico Autónomo de México (ITAM).