



## María Cenzual Aldaz

Partner

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## Tax

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She joined in the firm in 2006, and has been a partner since 2020.

Since joining the firm, her practice has focused on the tax litigation area, in which she assists her clients in all kinds of proceedings vis-à-vis the tax authorities, economic-administrative tribunals and the courts, as well as in mutual agreement procedures with other tax authorities.

She actively collaborates with the Criminal Law Department in proceedings concerning offenses against the public treasury.

## Experience

María Cenzual is a partner in the Tax Department at Garrigues, where she has pursued her professional career since 2006. She specializes in the tax litigation area, providing advice to clients in the various collection, inspection and penalty proceedings that may be conducted by the Spanish tax authorities (central government, autonomous community and local).

She also has extensive experience in assisting taxpayers in all kinds of appeals (economic-administrative and judicial review) as well as in all kinds of special tax proceedings, and she collaborates with Garrigues' Criminal Law Department in criminal proceedings concerning offenses against the public treasury.

She holds a Degree in Law and in Business Administration.

She is a regular speaker at seminars and conferences organized by the firm, as well as by outside organizations.

## Academic background

- Degree in Business Administration, Universidad Pompeu Fabra de Barcelona.
- Degree in Law, Universidad Internacional de La Rioja.

## Memberships

- Barcelona Bar Association.
- Association of Economists.

## Publications

- "El Supremo respalda la deducibilidad de los gastos financieros". Expansion. 18/10/2022.
- La ATC ya tiene plan de control tributario para 2021. Diari de Tarragona. 16/03/2021.
- "Del Modelo 720". La Vanguardia. 28/03/2018.
- "Contratiempo en sucesiones". La Vanguardia. 14/09/2014.