

# GARRIGUES



## Miguel Ángel Varela Rico

Counsel

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## Tax

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Miguel Ángel Varela is a counsel in the Tax practice area in the office in La Coruña, where he has been pursuing his professional activity since 2006.

He has extensive experience in the provision of tax advisory services to both businesses and individuals.

He also specializes in defending the rights of taxpayers in all kinds of tax proceedings.

## Experience

Miguel Ángel has extensive experience in providing tax advisory services to all kinds of companies, including family businesses and corporate groups, as well as to individual taxpayers in relation to personal income tax and inheritances.

He also specializes in the defense of the rights of taxpayers vis-à-vis public authorities in all kinds of tax proceedings, particularly tax inspection and collection proceedings, and litigation in respect of all taxes and at all instances (Economic-Administrative Tribunals, Courts and High Courts of Justice, the National Appellate Court, the Supreme Court). He has expertise in contesting tax returns filed by taxpayers based on laws which infringe constitutional principles or European Community law.

## Academic background

- Miguel Ángel has a Law Degree from Universidad de A Coruña.
- He has a Master's Degree in Tax Advisory from Universidad Internacional de Cataluña.

## Teaching activity

Miguel Ángel is a professor and regular speaker on tax law, especially in relation to tax litigation, at business schools and in professional and business forums: Colegio de Economistas de A Coruña, Escuela de Finanzas de A Coruña, and Colegio de Graduados Sociales de A Coruña.

## **Memberships**

He is a member of the La Coruña Bar Association.

## **Publications**

He is the author of a number of technical articles, reports and press releases regarding new developments in case law related to taxpayers' interests and their defense against actions by the tax authorities.