



## Carmen Arcos Viyuela

Senior associate

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### Tax

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Carmen Arcos is a senior associate in Garrigues' Tax Department, where her practice focuses on tax law. She has extensive experience in tax litigation, assisting clients in tax inspection proceedings and acting on numerous occasions as legal counsel in relation to appeals before the authorities and economic-administrative tribunals, and appeals for judicial review. She also has considerable experience in local taxation matters, and particularly in advising companies in the renewable energies sector.

She holds a Degree in Law from Universidad de Granada, a Master's Degree in Tax Counseling and Accounting and Financial Management from Universidad de Granada and a Master's Degree in Business Law from Centro de Estudios Garrigues (in association with Harvard University).

She is a member of the Madrid Bar Association.

### Experience

Carmen Arcos is a senior associate in Garrigues' Tax Department, having joined the firm in 2007.

She has extensive experience in tax litigation, including most notably: Proceedings before the tax authorities: (attendance at inspections, tax management and audit proceedings, as well as special proceedings). Proceedings before economic-administrative tribunals and judicial review courts, participating in the preparation and case management of all kinds of appeals, submissions to the national, autonomous community and local tax authorities, appeals for reconsideration, economic-administrative claims, ordinary and special appeals for judicial review, cassation appeals before the Supreme Court, attendance at hearings, expert ratifications and taking of evidence, appeals for protection of constitutional rights in the tax area before the Constitutional Court, etc.

In addition to her specialization in tax litigation, Carmen provides ongoing advice to individuals and legal entities (including tax groups) on tax matters.

She is a member of the Garrigues Tax Procedure Group at the national level.

### Academic background

- Degree in Law, Universidad de Granada.
- Master's Degree in Tax Counseling and Accounting and Financial Management, Universidad de Granada.
- Master's Degree in Business Law, Centro de Estudios Garrigues (in association with Harvard University).

## **Memberships**

She is a member of the Madrid Bar Association.

## **Publications**

Numerous articles published in various local media