Pérez-Llorca



Marta Núñez

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Practices and Sectors

- International Trade
- Tax

Profile

Marta Núñez is a specialist in indirect taxation, with extensive experience in VAT, excise duties and energy taxation. She joined Pérez-Llorca in 2024 as a Tax partner in the Madrid office, although she works in coordination with the rest of the firm's teams. She combines a solid technical understanding of Spanish and European legislation with a strategic and business-focused approach, both in day-to-day and transactional advice and in tax proceedings.

Studies:

- 2008 Master's degree in International Commerce, Universidad Complutense de Madrid
- 2005 Master's degree in Tax (Aranzadi Award), Centro de Estudios Garrigues
- 2004 Joint Honours degree in Law and Business Administration, Universidad Carlos III Madrid

She speaks Spanish, English and Italian.

Experience

Marta worked in the tax department of a Big Four firm in Spain, where she served as Counsel after over 18 years.

Throughout her career, she has worked with leading national and international business groups on a wide range of projects, providing:

- Comprehensive VAT advice in accordance with Spanish and European legislation, administrative doctrine and national case law, as well as the case law of the Court of Justice of the European Union;
- Advice on excise duties, primarily on hydrocarbons and electricity, and on energy taxation in accordance with Spanish and European legislation;
- Assistance with tax audit and inspection procedures and the resolution of complex issues relating to indirect taxation;

- Assistance preparing and submitting tax enquiries to the Directorate-General for Taxation; and
- Strategic consultancy on sector-specific and special taxation, to align business interests with the available tax levers, proposing and designing tax measures to support the development of business activities and policies.

Marta has also been involved in analysing indirect taxation in due diligence processes and in corporate and contractual transactions. She has managed projects and teams of more than 20 professionals, overseen tax compliance and managed projects to digitise tax functions.

Academic and publishing collaborations

- Taught on the Advanced Specialisation in Value Added Tax course, Universidad Complutense de Madrid
- Taught on the Advanced Specialisation in Customs course, Universidad Complutense de Madrid
- Master's degree for Access to the Legal Profession, Universidad Carlos III Madrid
- Contributed to *Hidrógeno*, published by Ediciones Francis Lefebvre

Recognition

- *Best Lawyers®: Tax Law*