

**Luis Delgado****SENIOR ASSOCIATE**

**International Trade, Consulting and  
Tax Litigation**

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Luis Delgado is an associate member of the Tax & International Trade team. He focuses his practice in taxation, international trade and administrative law, assisting clients in matters that involve customs and tax obligations, and representing them in disputes before federal courts.

Luis specializes in the interpretation and application of the maquiladora industry regulation, providing legal advice to invest in Mexico, and helping clients to apply for IMMEX/Maquila, VAT Certification and other Mexican trade programs.

Luis also represents clients before federal courts in lawsuits against tax and administrative authorities, challenging improper assessment of taxes.

## Relevant Matters

Represented a world-leading technology company to comply with all customs obligations derived from a merger process in Mexico.

Assisted several transnational companies to apply and obtain Mexican trade programs in the maquiladora industry before the Ministry of Economy and the Tax Administration Service and helped them obtain permits and certifications included in the Mexican regulation.

Represented a Holding company in trial proceedings contesting an assessed tax issued by the Tax Service Administration with a value of over \$444 million Pesos.

## Recognitions and Memberships

Member of the Asociación Nacional de Abogados de Empresa (ANADE), Colegio de Abogados.

First law student from his University to publish a jurisprudence paper in a scientific journal among other international and national academics (paper named "Constitutional Interpretation and Democratic Effectiveness", ISSN 2448-8739).

Author of several papers about law and jurisprudence in national and local journals.

Recognized in the 2024 edition of Best Lawyers: Ones to Watch in Mexico™ for his expertise in Tax Law.

## Education

Specialist postgraduate degree in Tax Law at the Escuela Libre de Derecho.

Law Degree, Universidad Autónoma de Ciudad Juárez, with Outstanding Performance in his Graduation Exam. Graduated Summa Cum Laude.

## Languages

Spanish and English.

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