



**The strategic legal partner for
powering your business in Mexico**

Luis Delgado
SENIOR ASSOCIATE

International Trade, Consulting and Tax Litigation

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Luis Delgado is a Senior Associate in the Tax & International Trade practice. He advises multinational companies on Mexican tax, customs, foreign trade, and administrative law matters, with a particular focus on manufacturing operations, cross-border transactions, foreign investment projects, and corporate restructurings.

His experience includes advising domestic and international companies on complex tax, transfer pricing, customs, and regulatory matters, as well as supporting clients in obtaining and maintaining key authorizations and incentives for export-oriented operations in Mexico.

Luis also represents clients in tax and customs controversies against Mexican authorities, including disputes involving significant tax assessments, customs matters, and administrative proceedings. His experience includes representing clients before the Federal Court of Administrative Justice, including matters heard by its Superior Chamber, as well as before federal courts.

Education

- Postgraduate Specialization in Tax Law, Escuela Libre de Derecho.
- Law Degree, Universidad Autónoma de Ciudad Juárez; graduated summa cum laude and with outstanding performance in his graduation exam.

Relevant Matters

- Represents a multinational manufacturing group in proceedings before the Superior Chamber involving tax assessments exceeding MXN 4 billion.
- Advised on the Mexican foreign trade, customs, and regulatory aspects of the restructuring of one of the world's largest semiconductor manufacturing groups, including matters related to IMMEX, VAT Certification, and regulatory compliance.
- Assisted multinational manufacturers in obtaining IMMEX Programs, VAT Certifications, PROSEC registrations, and other strategic authorizations necessary for export-oriented operations in Mexico.
- Advised multinational corporations on customs, tax, and foreign trade matters arising from mergers, corporate reorganizations, and manufacturing investments in Mexico.

Recognitions and Memberships

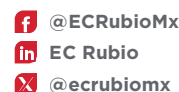
- Recognized as a Leading Associate in International Trade by The Legal 500 Latin America (2026).
- Shortlisted for Rising Star of the Year in International Trade at The Legal 500 Mexico Awards (2025).
- Recognized by Best Lawyers: Ones to Watch in Mexico™ for Tax Law (2024-2026).
- Member of the team recognized as International Trade Firm of the Year at The Legal 500 Mexico Awards (2025 and 2026).

Leadership & Community Engagement

- President of the Local Board of the Mexican Red Cross in Ciudad Juárez, providing strategic oversight to the organization's local governance and supporting initiatives that advance community welfare, emergency response, and social impact.

Languages

Spanish and English.



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