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Shelby Michelle Martínez-Pedraza

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Shelby has more than seven years of professional experience, focusing her practice on tax and administrative law, primarily in tax and administrative litigation, legal strategy, and dispute resolution before administrative and judicial authorities. Her experience includes advising and representing individuals and legal entities in disputes with tax and administrative authorities, as well as analyzing defense strategies and tax compliance matters. Throughout her career, she has worked in both the private and public sectors, including Deloitte, the Federal Judiciary, and the General Legal Directorate of the Ministry of Finance and General Treasury of the State of Nuevo León.

Throughout her professional practice, she has participated in a wide range of tax and administrative proceedings and legal remedies, including administrative appeals before the Mexican Tax Administration Service (SAT), administrative litigation before the Federal Court of Administrative Justice and the Administrative Justice Court of the State of Nuevo León, as well as direct and indirect amparo proceedings. Her experience also includes tax audits, responses to requests for information from tax authorities, final partial audit reports, and observations letters.



She has also participated in proceedings before PRODECON, including conclusive agreements and taxpayer complaints, as well as in the legal and tax analysis of business transactions, research and analysis of applicable legislation, case law and legal doctrine, and the preparation of legal briefs, evidence, and defense strategies before federal and local authorities.

Shelby holds a master's degree in Tax Law and a Law Degree from the Autonomous University of Nuevo León. She has also completed specialized training in Administrative Law, Constitutional Law, Taxation and Legal Services, as well as Legal English. Her professional background includes experience in both the private and public sectors, having worked at Deloitte, the Federal Judiciary, and the General Legal Directorate of the Ministry of Finance and General Treasury of the State of Nuevo León.

Education

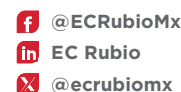
- Law Degree, Universidad Autónoma de Nuevo León, 2019.
- Master's Degree in Tax Law, Universidad Autónoma de Nuevo León, 2022.

Government Service

- Federal Judiciary of Mexico, Sixth Criminal District Court (2017–2018).
- Legal Affairs Directorate General, Secretariat of Finance and General Treasury of the State of Nuevo León (2015–2016).

Languages

Spanish and English.



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