



Carlos Fernando Sánchez García

Senior associate
Mexico City

carlos.fernando.sanchez@garrigues.com

Corporativo Reforma Diana - Paseo de la
Reforma, 412 - 26th floor

Col. Juárez - 06600 Mexico City (Mexico)

Tel: +52 55 1102 3570

Fax: +52 55 1102 3599

Tax

Carlos Sánchez is Senior Associate of the Tax Department of the México City office.

He graduated as a Lawyer from the Universidad de Guadalajara and has completed various diplomas in tax and administrative defense.

He has worked in some national and international firms (Big Four), as well as in the Federal Public Treasury in México in the tax inspection area of SAT (Federal Tax Authority).

With more than 10 years of experience, Carlos has advised clients from different sectors in the formulation of legal strategies, procedures before administrative and tax authorities, as well as in alternative dispute resolution procedures and filing of legal means of defense in matters of federal taxes (VAT, ISR, IETU, IEPS, etc.), international taxes, transfer pricing, local taxes, treatment of principles of legality in administrative matters, constitutional and human rights.

Currently, Carlos participates in the Tax Commission of the International Chamber of Commerce México, as well as in the Tax Commission of the Spanish Chamber of Commerce in México.

Experience

Carlos Sánchez, as Senior Associate of the Tax Department of the México City office, has extensive experience on the following activities:

Design and implementation of legal and tax strategies, both in prevention and compliance scenarios, as well as in reactive and contingency scenarios.

- Negotiations with various tax and administrative authorities at different levels and government bodies, to reach agreements that avoid or reduce a potential contingency, or set precedents for start an administrative procedure.
- Inspection processes, requirements, invitations, processes to verify materiality in operations and, in general, any procedure before federal and local administrative and fiscal authorities.

- Alternative means of dispute resolution, complaints and obtaining criteria processed before the Fiscal Ombudsperson in México.
- Relief of different types of legal means of defense: administrative, ordinary, extraordinary, summary and exclusively pertaining to the merits (substance over form procedures), in tax, administrative and constitutional matters.
- Filing of legal means of constitutional defense against norms, application of norms and acts of authorities.

It is important to highlight that in the performance of these tasks, Carlos applies his extensive knowledge and experience in federal taxes (VAT, ISR, IETU, IEPS, etc.), international taxes, transfer pricing, local taxes, treatment of principles of legality in administrative matters, constitutional principles and human rights.

Academic background

- Lawyer from Universidad de Guadalajara.
- Diploma of specialization in tax defense from the Instituto Mexicano de Análisis Tributario.
- Diploma in constitutional and administrative defense from the Instituto Mexicano de Análisis Tributario.

Memberships

- Tax Commission of the International Chamber of Commerce México (ICC México).
- Tax Commission of the Spanish Chamber of Commerce in México (CAMESCOM).

Publications

Carlos has written several articles, including the one published in the november 2019 edition of the spanish magazine "Moneda Única" called "News in tax matters (transfer pricing): Recent jurisprudence of the Supreme Court of Justice in Mexico", where it is explained how the mexican Supreme Court of Justice conditioned the deductions from adjustments in transfer pricing, to the formal requirement to present the informative returns of "relevant operations", estimating that the requirement it is a complementary condition and not a substitute for the existing ones for deductions in general, which safe the audit function of the tax authorities.