

# GARRIGUES



## Carlos Omar Castañeda Saavedra

Senior associate

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### **Tax**

### **Administrative and Constitutional Law**

Carlos Castañeda is a Senior Associate in the Tax Department at the Mexico City office. His practice focuses on strategic consulting and litigation related to local taxes, as well as handling administrative proceedings before both local and federal tax authorities.

He holds a Law degree from the Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM) and is currently pursuing a Master's in Tax Law at Universidad Panamericana.

Carlos has been actively involved in complex litigation concerning digital intermediation, payroll taxes, and environmental taxes, among others. He has also provided technical and strategic advice to AAA-rated private sector companies in the analysis of legislative initiatives on local taxation, adding value to regulatory compliance and tax defense processes. Additionally, he has consistently contributed as an author of specialized tax articles published in leading industry media outlets.

### **Experience**

Carlos has extensive experience in filing legal remedies in tax and constitutional matters, covering proceedings before both local and federal authorities. He has developed specialized skills in consulting on legislative projects related to local taxation, offering technical and strategic analysis. His litigation practice encompasses the full range of local taxes applicable in Mexico, enabling him to deliver comprehensive solutions in tax compliance and defense.

### **Academic background**

Carlos holds a Law degree from the Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM) and is currently pursuing a Master's in Tax Law at Universidad Panamericana.

- Diploma in Amparo Proceedings 2025 – Supreme Court of Justice of the Nation
- Executive Diploma in Compliance and Risk Management 2025 – Ilustre y Nacional Colegio de Abogados de México (INCAM)

- Diploma in Amparo Proceedings 2024 – Supreme Court of Justice of the Nation
- Social Leadership Diploma – Instituto Tecnológico y de Estudios Superiores de Monterrey
- Certified in the Manage Mentor Program and the Mind Mapper Program (Systemic Thinking Strategies) (Managerial Skills)

## Teaching activity

Carlos has been invited as a guest speaker on environmental taxation in the Master's programs in Fiscal Planning and International Taxation, as well as in Territorial Planning.

## Memberships

- Active member of the Ilustre y Nacional Colegio de Abogados de México
- Member of the Tax Commission of the Ilustre y Nacional Colegio de Abogados de México
- Member of the Young Lawyers Commission of the Ilustre y Nacional Colegio de Abogados de México

## Publications

Carlos has authored several articles on local taxation and digital intermediation, published in specialized media outlets.

- Puntos Finos Journal: "Considerations of the SCJN Regarding the Environmental Tax in the State of Baja California" – Thomson Reuters
- Puntos Prácticos Journal: "Tax Perspectives on Local Contributions in Mexico for Fiscal Year 2025" – Thomson Reuters
- Puntos Finos Journal: "Considerations on Indirect Emissions in Atmospheric Gas Emission Taxes" – Thomson Reuters