GARRIGUES



Abel Francisco Mejía Cosenza

Partner

Queretaro

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Tax
Automotive
Family Business

Abel specializes in international tax advice for both companies and individuals. He provides advisory services to individuals, including high net worth and ultra-high net worth families, on matters such as tax advice prior to moving abroad, design of international asset structures that include family business governance protocols and orderly transfers through inheritance, as well as advice for inheritance taxes in different jurisdictions. Abel also provides advisory services to international corporate groups, which include assistance in setting up and maintaining operations in Mexico as well as in the acquisition and sale of business units in Mexico. He also advises Mexican business groups with cross-border investments and operations, including the creation of real estate investment funds and private equity funds, and the establishment of operating subsidiaries abroad.

Abel has over 20 years' experience in the legal practice. He is licensed to practice law in Mexico and the United States (California), where he spent more than eight years in one of the most prestigious law firms in California.

Experience

Abel Mejía Cosenza is a partner of the Tax practice, with notable experience in representing national and international clients in complex, high-profile matters. He has represented a major US multinational producer of food products in a constitutional proceeding against a law imposing taxes on high-calorie food. As lead lawyer, he led the formation of a consumer finance subsidiary for a Mexican company and advised on the acquisition of an automobile dealership in California.

He has advised high income clients in cross-border wealth structuring through trusts in the US and other jurisdictions. He represented a Mexican aerospace company in the reorganization of its US subsidiaries and assets, as well as repatriating funds to their original jurisdiction. Abel has worked with US investors in luxury real estate developments in Los Cabos and Punta Mita, and with a Mexican fishing company in the restructuring of a multi-million-dollar debt with creditors in the US and Asia.

His practice includes advising high net worth families on the acquisition of real estate, airplanes and yachts in the US, and Mexican private equity funds in the purchase of industrial and commercial real estate through Canadian investment structures. He has advised on the sale of Mexican companies to US private equity funds and has been the lead advisor of the government of the Bahamas Commonwealth for the design of the ICON fund focused on Mexican investors. He has also assisted European and US insurers on the legal and tax aspects of life insurance and commercial policies for Mexican clients. Most notably, Abel represented a Korean company in the sale of its Mexican production subsidiary to a US company.

Abel is fluent in Spanish and has a good command of French and English.

Academic background

- Degree in Law, Universidad Anáhuac, Mexico City, Mexico (2002).
- Diploma in University Studies, Université Jean Moulin, Law Department, Lyon, France (2001).
- Postgraduate studies in Tax Law, Universidad Anáhuac, Mexico City, Mexico (2003).
- Master of Laws (LL.M) in International Taxation. New York University, School of Law, New York, New York (2006).

Memberships

- Member of the California Bar Association
- Member of the American Bar Association, Tax Section
- Member of the International Bar Association, Individual Tax and Private Client Committee
- Member of the Society of Trusts and Estate Practitioners (STEP), San Diego Chapter
- Member of the Franco-Mexican Chamber of Commerce, Bajío Region Chapter

Distinctions

- Chambers & Partners High Networt 2025
  Band 1
- Chambers and Partners Global Practice Guides Private Wealth 2020
- Legal 500 2025
- Best Lawyers 2025
- Leaders League 2024
  Excellent
- ITR World Tax 2024
  Highly Regarded
- ITR Americas Tax Awards 2020 – Deal of the year nominee