

GARRIGUES



Arturo Garza Mátar

Partner
Monterrey
agarza@sanchezdevanny.com

Torre Novo Piso 4 Desp. 401 José
Clemente Orozco 335, Col. Valle Oriente.
San Pedro Garza García
66269 México
Tel: +52 81 8153 3900

Tax

Energy
Sustainability

Arturo has a solid professional track record, having pursued his career mainly at Sánchez Devanny, working in different areas such as Corporate Law and Civil and Commercial Litigation, before specializing in Consultancy and Tax Litigation in 2012, and in Wealth and Succession Advice in 2015. His practice across different areas of law has made him an advisor capable of analyzing situations from a tax, corporate and litigation prevention standpoint.

Arturo stands out as a creative lawyer in tax and succession advising. He has led and assisted in the filing of a large number of national and international tax ruling requests, requests for constitutional protection, actions for annulment and response to tax audits.

Experience

Arturo Garza is a partner in the Tax practice. He has solid experience in legal and tax advisory services and, most notably, has acted as General Counsel of a leading Mexican company in the oil and gas industry. He has advised some of Mexico's highest net worth families on wealth advice and succession, both in Mexico and abroad. In the tax area, he helped successfully defend an international company against a tax claim in the millions, related to inter-company transactions, managing to have the claim rendered null.

He developed the arguments which led to the declaration of unconstitutionality of payroll tax in Nuevo León, achieving the first favorable final ruling, and of local taxes in Gómez Palacio, Durango. He designed defense strategies against the payroll tax, obtaining favorable rulings for multinational enterprises which resulted in significant savings. He has successfully claimed refunds of federal tax balances derived from complex transactions, and led the defense for the unconstitutionality of tax reforms, including the Federal Duties Law of 2014.

Arturo has participated in complex tax advisory projects, such as the acquisition of a Mexican food group by a German company, focusing on the tax treatment of non-competition undertakings. He also advised a Spanish airline on the tax treatment and refund of indirect taxes in Mexico. He led the defense against a tax claim in

excess of Mex\$200 million, successfully obtaining its annulment. His experience includes preparing requests for constitutional protection against tax reforms, having obtained numerous favorable rulings benefiting his clients.

Arturo is fluent in English and Spanish.

Academic background

- Master of Laws (LL.M) in International Taxation, New York University School of Law, New York (2020).
- Master's Degree in Tax Law, with an emphasis on international taxation (Ministry of Education scholar), Universidad Panamericana, Mexico City (2016).
- Essentials of US International Tax Law program, New York University School of Law, New York (2016).
- Diploma in Taxes, Instituto de Especialización para Ejecutivos, Monterrey (2014).
- Degree in Law, Tecnológico de Monterrey, Campus Monterrey (2013).
- International Business Law program, Harvard Law School / Centro de Estudios Garrigues (2012).
- International Honors Program, Centro de Estudios Garrigues, Madrid (2012).

Memberships

- Member of the Nuevo León Bar Association.
- Member of Phi Delta Phi, García Rendón chapter.

Distinctions

- Best Lawyers 2025
- ITR Americas Tax Awards 2020 – Deal of the year nominee
- Latin Lawyer 250
- ITR World Tax

Publications

- “Caracterización y documentación de pagos al Extranjero” (*Characterization and documentation of payments abroad*). Visión Industrial, January 2016. Coauthor
- “Business and Investment, Mexico chapter.” IBFD, May 2015. Coauthor
- “Global protections for tax advice”. Dentons, January 2015. Coauthor
- Mexico chapter. World Bank. Taxation by Country. Coauthor