GARRIGUES



Guillermo Villaseñor Tadeo

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Tax Administrative and Constitutional Law Energy Automotive

Guillermo has more than twenty years of experience in tax planning. He advises on taxation of corporate restructuring transactions, mergers, acquisitions, and provides general tax advice to businesses and multinational groups with operations in Mexico to achieve fiscal efficiency and provide assistance in developing tax policies for future transactions. His experience also extends to transfer pricing, including the legal analysis of the implementation of policies, preparation of documentation and legal support based on economic studies, and defense files to protect companies against potential tax inspections. Guillermo has represented different industries before the Mexican courts and administrative tribunals through constitutional protection ("amparo") proceedings to contest the creation or amendment of tax laws. He has advised and successfully represented multinational companies undergoing tax audits, significantly reducing tax contingencies prior to the litigation phase.

Experience

Guillermo Villaseñor Tadeo is a partner in the Tax and Administrative and Constitutional Law practices. He has a solid track record in tax advisory and representation for national and international companies in the automotive, technology, food, music, publishing and port sectors. Among his achievements are, most notably, strategic advice on complex transactions, defense in tax audits and the design of compliance and litigation strategies.

He provided tax advice for a joint venture agreement between automotive companies from Japan and Germany setting up a plant in Mexico. He represented US multinationals in constitutional proceedings against tax reforms that included the obligation to keep electronic accounting records and the imposition of taxes on high calorie foods. He advised a Mexican subsidiary of an auto parts manufacturer in its tax audits, managing to reduce the \$30 million contingency.

Guillermo is fluent in English and Spanish.

Academic background

- Diploma in International Oil and Gas Law, Contracts and Negotiations, Association of International Petroleum Negotiators, Houston, Texas, USA (2015).
- Diploma in International Taxation, Georgetown University Law Center, Washington, D.C., USA (2010).
- Specialization in Transfer Pricing, Universidad Anáhuac, Mexico City, Mexico (2010).
- Postgraduate studies in Tax Law, Escuela Libre de Derecho, Mexico City, Mexico (2004).
- Law Degree, Universidad Iberoamericana, Mexico City, Mexico (2000).

Memberships

- Member of the Tax Committee of the American Chamber of Commerce.
- Member and chairman of the Legal and Tax Committee of the Canadian Chamber of Commerce.
- Member of the Technical Committee of the International Tax Section of the American Bar Association (ABA), International Law Section.
- Member of the International Fiscal Association (IFA)
- Member of the Association of International Energy Negotiators (AIEN, formerly AIPN)

Distinctions

- Chambers and Partners Global 2024 Band 4
- Chambers and Partners Latin America 2025
 Band 4
- Legal 500 2025
 Recommended Lawyer
- Leaders League 2025
 Highly Recommended
- Best Lawyers 2025
- Lexology INDEX
- ITR Americas Tax Awards 2020 Deal of the year nominee

Publications

- "Getting the Deal Through Transfer Pricing", published by Law Business Research, Ltd. 2015 and 2016. Coauthor
- "The Year in Review", published by the American Bar Association, International Law Section, 2015 and 2016. Coauthor
- "A Tax Perspective on the 2014 Mexican Energy Reform", published by Bloomberg BNA. Author