



Mariana Eguiarte Morett

Partner

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Tax

Mariana has more than 15 years of experience and is licensed to practice law in both Mexico and the state of New York, USA. Her practice is focused primarily on national and international corporate tax. She has expertise in a variety of tax areas such as M&A, corporate restructuring, transfer pricing and legal audits. Her experience includes handling audits by the tax inspectors and implementing legal defense strategies in proceedings before the tax authorities and the courts. She has advised national and multinational clients from different sectors, including real estate, energy, hospitality, automotive, retail and air transportation.

Experience

Mariana Eguiarte is a partner in the Tax practice. She has an extensive and distinguished career in the tax field, having been a key advisor to different multinationals in a varied range of sectors such as ports, automotive, hospitality, retail, aeronautics and technology. In the course of her career, she has worked with global companies, providing them with high level tax solutions that not only comply with local and international legislation but also optimize tax efficiency in each transaction.

In the ports sector, she advised a leading multinational company in the investment in and operation of a port, assisting it to adapt its tax structure to recent tax reforms in Mexico and to maximize the Mexico-Hong Kong tax treaty benefits. Her work with a hotel group from United Arab Emirates was also significant, having led a complex legal-tax audit and facilitating a tax restructuring that allowed it to improve the control of the Mexican operations and optimize fund repatriation.

In the automotive sector, she was instrumental in the tax defense of a multinational against an audit, managing to reduce the group's tax contingency by 80% and structuring a solid defense on the deductibility of payments abroad. Moreover, Mariana played a crucial role in the tax audit and restructuring of an efficient leveraged purchase of a Mexican manufacturer by a German food producer.

She has had a significant impact on the tax restructuring of large multinational retail groups, advising them on the structuring of operations in Mexico from a tax standpoint, including transfer pricing and foreign trade. Her experience also includes advising major Mexican bottling companies, where she helped set up a minority shareholder in a tax-efficient manner involving several international jurisdictions, to achieve the best possible

structure.

In the course of her career, Mariana has worked with clients in different sectors, including multinationals in the automotive, beauty, and metal/mining industries, to help them comply with Mexican tax provisions. She has been a reference in the design of efficient tax structures for optimizing compliance with the tax reforms relating to toll manufacturing and transfer pricing.

In the aeronautics field, her advisory services resulted in a major victory for an airline, where she achieved the annulment of several tax liabilities determined by the tax authorities on the grounds that the airline had a permanent establishment in Mexico. Mariana has also advised a major global beauty product chain, assisting it in its expansion in Latin America and in the implementation of a tax-efficient supply structure.

In addition, she has been instrumental in the resolution of tax disputes for companies in the software sector, managing to obtain the tax authorities' confirmation of an interpretation which enabled a refund of taxes unduly withheld.

She has shown, in the course of her career, an exceptional capacity to understand international and local tax complexities, offering strategic solutions that have enabled her clients to optimize their taxation and successfully navigate challenging tax environments.

Mariana is fluent in English and Spanish.

Academic background

- Master's Degree in Tax Law (Ministry of Education scholar), Universidad Panamericana, Mexico City (2013)
- Studies in corporate finance, Instituto Tecnológico Autónomo de México, Mexico City, Mexico (2010, 2011)
- Master of Laws (LL.M.) in International Tax Law (Wallace and CONACYT scholar), New York University School of Law, New York, USA (2009)
- Special Studies in Tax Law, honorable mention, Universidad Panamericana, Mexico City, Mexico (2007)
- Law Degree, honorable mention. Universidad Panamericana, Mexico City, Mexico (2006)

Memberships

- Founding member of the Young IFA Network (YIN) Committee of the International Fiscal Association (IFA), Mexico Chapter. She held the post of Deputy Coordinator of that Committee for the period from 2015 to 2017.
- Member of the BEPS Committee of the International Fiscal Association (IFA), Mexico Chapter
- Member of the New York Bar Association.
- Member of the Tax Section, of the International Section, of the International Tax Committee and of the Latin American Council of the New York State Bar Association (NYSBA).
- Co-chair of the Mexican Chapter of the Latin American Council within the International Section of the New York State Bar Association (NYSBA).
- Founder and co-chair of the Women Lawyers Committee of said Latin American Regional Council.

Distinctions

- Chambers and Partners Global 2024
Foreign expert in USA – Band 3
- Chambers and Partners Latin America 2025
Band 3
- Legal 500 2025
Next Generation Partner
- IFLR 1000
Recommended Firm
- Best Lawyers 2025
- Leaders League 2025
Highly Regarded
- Lexology INDEX
- ITR World Tax 2024
Notable Practitioner
- ITR Americas Tax Awards 2020
Deal of the year nominee

Publications

- “Tributación de Transacciones Virtuales” (*Taxation of Virtual Transactions*), published in the e-book “Volumen 1 – Memorias del Congreso Regional de IFA 2015”, Santo Domingo, Dominican Republic, 2015. Coauthor
- Analysis of Article 6 of the OECD Model Convention, published in the book “Commentary on the Double Taxation Conventions – part 2”, edited by Themis and International Fiscal Association (IFA), 2015. Author
- “Utilizing Tax Incentives for Infrastructure Ventures in Latin America: The Mexican Perspective”, volume 40, no. 5 of the publication Intertax, Kluwer Law International, 2012. Author
- “Utilizing Tax Incentives for Infrastructure Ventures in Latin America: The Mexican Perspective”, volume 24, no. 2 of International Law Practicum, published by the International Section of the New York State Bar Association (NYSBA), 2012. Author
- “Mexico – Federal Chapter” published in the North American Tax Handbook 2010 and in the Latin American Tax Handbook 2010, International Bureau of Fiscal Documentation (IBFD). Author
- Author, Mexico Chapter of the Country Survey collection (including summaries on “Corporate Taxes”, “Individual Taxes” and “Businesses and Investments” in Mexico), Tax Research Platform of the International Bureau of Fiscal Documentation (IBFD) (online publication), 2010-2015.