# GARRIGUES



### María Luisa Mendoza López

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#### Tax Life Sciences and Healthcare

María Luisa has 13 years' experience in litigation and consulting in the area of foreign trade and customs, as well as unfair practices in international trade, having worked at prestigious national and international law firms in Mexico City. María Luisa has worked on projects in this area, advising companies in various industries, such as the automotive, textile, steel, pharmaceutical and food industries, among others.

Additionally, María Luisa worked with Empresas Globales on matters such as the promotion of foreign investment in Mexico and an agenda of competition reforms between 2012 to 2018. She also has experience in the public sector, following an internship at the Secretariat of Free Trade Agreements at the Ministry of Economy.

# **Experience**

María Luisa Mendoza is a principal associate in the Tax and Life Sciences and Healthcare practices.

She has an extensive track record in the area of international trade and in key industries such as health, food, cosmetics and energy and has advised companies in complex lawsuits and fiscal strategies, achieving outstanding results for her clients. Her experience includes both litigation as well as ongoing consulting in foreign trade transactions.

In the area of international trade, she has represented companies in lawsuits related to tax liabilities, seizure of goods and the refusal to refund taxes. She has advised foreign companies in verifications of origin resulting from the North American Free Trade Agreement (NAFTA), as well as in constitutional protection (amparo) proceedings in relation to unconstitutionality of tax provisions and refusal to refund payments. Her experience also includes advising importers in investigations due to evasion of countervailing duties, antidumping and the application of preferential tariffs under international agreements, such as the free trade agreement with the EU.

In the health, food and cosmetics industry she has provided advice on regulatory matters, litigating against health authorities in several areas, including the import and marketing of goods regulated by COFEPRIS, SAGARPA and PROFECO. She has also worked defending companies against constitutional provisions in

connection with the General Tobacco Control Law and the marketing of innovative products such as vapes. She has assisted companies in acquisitions in the pharmaceuticals and food industries, as well as in proceedings for the verification of health compliance and the imposition of penalties.

In the energy sector she provides advice in a number of fields, from crude oil exports and the installation of gas stations, to compliance with Official Mexican Standards. She has worked on the review of contracts related to the trading and export of oil and has advised companies on the benefits of programs to import consumables used in the production of renewable energy.

She is fluent in Spanish and English.

## **Academic background**

- Postgraduate studies in Foreign Trade Law, Universidad Nacional Autónoma de México (2015).
- Degree in Law, Universidad Nacional Autónoma de México (2012).

### **Memberships**

• Member of the U.S.-Mexico Bar Association.

#### **Distinctions**

- Legal 500 2025
  Leading Associates
- Exchange program at Thompson Hine (Washington, D.C.) as part of the "Latin American Council Foreign Trainee Program" sponsored by the New York State Bar Association.
- First place, writing competition on "Enhancing North American Trade" organized by the U.S.-Mexico Bar Association.
- Named one of Mexico's top foreign trade advisers by Estrategia Aduanera.