



## Pedro Ángel Palma Cruz

Principal associate  
Mexico City

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### Tax

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Pedro formed part of the Mexican Tax Administration Service (SAT), where he performed duties in the International Tax, International Tax Legislation and Large Taxpayers Legislation departments. While he was at the SAT, he participated in tax audits of residents abroad, confirmations of interpretation, exchanges of information with foreign authorities and Mutual Agreement Procedures (MAPs). Subsequently, he worked in the Hydrocarbon Verification department of the SAT, participating in audits conducted in the hydrocarbons sector.

He was also a member of the Mexican delegation that attended working group 1 of the Organization for Economic Cooperation and Development (OECD), and was recognized by the International Fiscal Association (IFA) being accepted to the poster program for his work entitled "Payment as an event that triggers the benefits of tax treaties", presented in París, France.

In the United States, he collaborated in a prestigious law firm in San Diego, California, where his practice centered on tax advice for US and foreign clients.

### Experience

Pedro Palma is a principal associate in the Tax practice.

He has extensive experience in transactions involving residents abroad, such as cross-border payments and structuring of new companies in Mexico with foreign investment, from the standpoint of treaties and of transfer pricing. He also participates in the design and implementation of reorganizations of multinational groups. Pedro has extensive experience in the interaction with the Tax Administration Service, mainly due to his years spent in that Service.

He provides international tax advice to different multinational groups.

He participates in unilateral and bilateral Advance Transfer Pricing arrangements and in audits of Mexican companies of multinational groups, and he assists in the compliance of volumetric controls and energy issues, such as those of H&M, Aleatica, Corporación Moctezum and PEPSICO, among others.

Pedro is fluent in Spanish and English.

## **Academic background**

- Master of Laws (LL.M) in International Taxation, University of Florida, Levin College of Law, Gainesville Florida, US (2024)
- Advanced Professional Certificate in International Taxation, IBFD (2021)
- Certification in international taxation, ITAM (2017)
- Degree in Law, UNAM (2010)

## **Distinctions**

- Best Lawyers 2025
- ITR Americas Tax Awards 2020 – Deal of the year nominee