GARRIGUES



Pedro J. Miranda Sadurní

Principal associate

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Tax

Pedro has more than 10 years of professional experience in the legal field, having spent at least 8 of which providing tax advice to national and international clients from a wide range of sectors and representing them in different tax disputes mainly derived from tax audits and refund rejections, obtaining important rulings from the tax authorities directly and through conclusive settlements before the Mexican Tax Advocate ("PRODECON"). Pedro has also represented clients in complex litigation before the Federal Court of Administrative Justice, some cases reaching the Mexican Supreme Court, as well as constitutional protection ("*amparo*") proceedings against both general tax provisions (laws and regulatory provisions) at federal and local level.

Experience

Pedro Miranda is a principal associate in the Tax practice. He has extensive experience in strategic advisory services and representing clients in tax, financial and investment matters, and most notable in structuring private equity funds, wealth tax advice, financing, debt restructuring and tax litigation. His comprehensive approach combines in-depth technical knowledge with innovative strategies to maximize the legal and financial benefits for his clients.

In the area of investment funds, Pedro has been in charge of the structuring and issuance of senior trust bonds – capital development trust certificates (CKDs) and project investment trust certificates (CERPIs) – in the Mexican market, including the first migration of CKDs to CERPIs, generating considerable profits for institutional investors. Pedro has also designed international funds, optimizing tax treaty benefits to mitigate risks and maximize returns. In the area of wealth advice, he has implemented personalized strategies to protect assets and optimize the taxation of national and international investments, ensuring legislative compliance in multiple jurisdictions.

Pedro has advised on complex international debt restructuring projects, achieving significant tax efficiencies, and on conclusive settlements that avoided costly litigation. He has advised on the management of strategic financing and exchange risk hedging projects in infrastructure. In the area of tax litigation, he has obtained favorable judgments in trials on substance and in constitutional protection ("amparo") proceedings against tax provisions, obtaining refunds of balances in favor of clients in industries such as energy, auto manufacturing

and foreign real estate funds.

His professional track record includes the formation of subsidiaries and funds in Mexico in sectors such as manufacturing, aerospace and retail, and the structuring of tax and regulatory solutions to improve clients' development and operations in Mexico.

He is fluent in Spanish and English.

Academic background

- Master's Degree in Tax Law with Honorable Mention, Universidad Panamericana (2014)
- Degree in Law, Universidad Panamericana (2012)

Distinctions

- Chambers and Partners Latin America 2025
  Associates to watch
- Best Lawyers 2025
- ITR Americas Tax Awards 2020 – Deal of the year nominee

Publications

- "La Nueva Presunción de Transmisión indebida de pérdidas fiscales del artículo 69-B Bis del Código Fiscal de la Federación" (*The New Presumption of Undue Transfer of Tax Losses under Article 69-B Bis of the Federal Tax Code*), Revista el Abogado May/August. Mexican Bar Association Coauthor. (2018)
- "Juicio de Resolución Exclusiva de Fondo" (*Trial on Substance*), Revista el Abogado January/April. Mexican Bar Association Coauthor. (2017)
- "Safe Harbour en la Industria Maquiladora en México" (*Safe Harbor in the Toll Manufacturing (maquila) Industry in Mexico*), Revista Puntos Finos, Dofiscal Editores, 2014. Coauthor. (2014)