GARRIGUES

Héctor Villanueva Bosque

Associate

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Tax

Héctor has experience in corporate and M&A practices, and in tax consulting and advice, having developed the ability to analyze situations from a tax and corporate standpoint. He has participated in advising on national and international corporate tax matters, including audits initiated by the Mexican tax authorities. He has also participated in complex tax refund processes, specifically in value added tax matters.

Héctor provides advice to high wealth families and individuals, assisting them with the tax compliance of their international investments, cross-border tax advice for Mexican citizens and people with dual residence, as well as succession advice.

Experience

Héctor Manuel Villanueva Bosque is an associate in the Tax practice, participating in corporate and international tax matters including tax audits carried out by the Mexican tax authorities. He has formed part of the shareholders' representation in a Mexican public company and participated in its reorganization and expatriation process to European jurisdictions.

He has also participated in transgenerational wealth advice, whereby a family ensured the continuity of its Mexican and international corporate structure, in order to complete the succession of the patriarch with tax-efficient corporate and institutional family governance.

In addition, Héctor participated in the corporate reorganization of the Mexican subsidiaries of a Japanese public company, an auto parts supplier. That project required optimizing the Mexican, US and Japanese tax burden, ensuring that the reorganization did not incur a tax cost.

Likewise, he participated in a corporate and family expatriation project that involved relocating the second generation of a Mexican family to the US. That meant designing a corporate investment structure in the US, which in turn entailed the transfer of the corporate holdings of the companies and assets located in Mexico to the new US holding entity without incurring a tax burden for the first generation family shareholders resident in Mexico, while protecting those shareholders from exposure to US inheritance tax through the efficient transfer of their shares to an asset protection structure established in the benefit of the second and future generations of the family.

Héctor is a native Spanish speaker and he is fluent in English.

Academic background

- Law Degree, Universidad de Monterrey (2022)