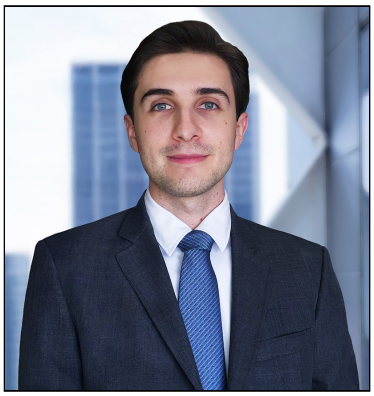
GARRIGUES



Pablo Treviño Lambretón

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Tax

Pablo Treviño Lambretón specializes in tax and administrative litigation before tax authorities and courts, both at state and federal level. He also has extensive experience in audit procedures and refund applications, constitutional protection (“amparo”) proceedings, tax advisory, corporate secretary services and all kinds of administrative procedures before the Tax Administration Service (SAT) through the Buzón Tributario and Mi Portal systems.

Experience

Pablo Treviño Lambretón joined Garrigues as an Associate of the Tax practice area in 2026, at the Monterrey office. He has prior experience in international firms and specializes in tax and administrative litigation before tax authorities and courts, both at state and federal level.

He also has extensive experience in audit procedures and VAT refund applications, constitutional protection (“*amparo*”) proceedings, tax advisory, corporate secretary services and all kinds of administrative procedures before the Tax Administration Service (SAT) through the Buzón Tributario and Mi Portal systems.

He has advised companies in various successful constitutional protection (*“amparo”*) proceedings challenging legislation, including cases involving some of the most prominent country clubs in Nuevo León against the 2022 tobacco control reform, as well as cases involving companies in the energy and manufacturing sectors challenging the property tax regulatory framework in the municipalities of Guerrero, Chihuahua, Tamaulipas, Nuevo León and Sonora, among others.

In addition, Pablo has participated in the tax structuring of share transfers by banks and/or foreign insurance companies, as well as in the application of tax treaty benefits.

He also provides specialized tax advice to authorized donees and nonprofit organizations, ensuring full compliance with their tax and anti-money laundering obligations. He has worked with authorized donees in proceedings for the revocation of their authorization, and has also assisted a subsidiary of the United Nations in obtaining recognition of its equivalence as a tax-exempt organization under the Mexico–United States Tax Treaty and its Protocol.

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

Academic background

- Law Degree, *cum laude*, Universidad de Monterrey (2023)

Memberships

- Member of the Phi Delta Phi International Legal Honor Society

Publications

- "Un pequeño paso para el hombre, un gran salto para la humanidad. Orígenes del Derecho Espacial y los desafíos alrededor del Principio de No-Apropiación" [One small step for man, one giant leap for mankind. The Origins of Space Law and the challenges of the Non-Appropriation Principle]. Revista de Derecho del Tecnológico de Monterrey. 2024.
- "El principio de no-apropiación en Derecho Espacial y la extracción de recursos minerales de cuerpos celestes con fines comerciales" [The Non-Appropriation Principle in Space Law and the commercial extraction of mineral resources from celestial bodies]. Universidad de Monterrey. 2023