GARRIGUES



Fernando Martínez Villarreal

Principal associate

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Tax
Family Business

Fernando has more than 10 years of experience in international taxation and private wealth planning. His practice focuses on advising high-net-worth individuals, family-owned businesses, and domestic and international business groups on corporate taxation, cross-border investment structures, and corporate reorganizations.

He has developed his professional career in both Mexico and the United States, with particular experience in matters involving both jurisdictions. He also regularly advises on pre- and post-immigration tax planning, the application of double tax treaties, international wealth planning structures, succession planning, and international tax compliance. He has passed the New York Bar Examination and is currently in the process of admission to practice in New York.

Experience

Fernando is a principal associate in the Tax Law practice at Garrigues in Mexico.

He has extensive experience in structuring cross-border investments, international tax compliance, and private wealth planning for individuals, families, and business groups with assets or operations across multiple jurisdictions. He also advises on international mobility matters, pre- and post-immigration tax planning, the application of double tax treaties, and the orderly transfer of wealth across generations.

Before rejoining Garrigues, Fernando worked in New York as an associate in the Private Client and Tax practice at Withers, where he advised individuals and families on tax and private wealth matters involving U.S. and international considerations. Previously, he worked in Washington, D.C. as an extern in the Private Client practice at McDermott Will & Schulte.

Academic background

- Bachelor’s Degree in Law and Finance, Tecnológico de Monterrey, Monterrey, Mexico (2016).
- Master’s Degree in Tax Law, Universidad de Monterrey, Monterrey, Mexico (2019).

- International Tax Law Program, Maastricht University, Maastricht, the Netherlands (2020).
- Master of Laws (LL.M.) in Taxation, with a Certificate in International Taxation, Georgetown University Law Center, Washington, D.C., United States (2025).

Distinctions

- Best Lawyers: Ones to Watch in Mexico 2023 – Tax Law.
- The Legal 500, Wealth Management – Mexico 2021. Recognized as part of the Tier 2-ranked practice, noted for its work advising families and family-owned businesses and its ability to coordinate matters across multiple jurisdictions.