



Gustavo Guillén Barajas

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Tax

Gustavo Guillén is a senior associate in the International Trade and Customs practice at Garrigues in Mexico City. He specializes in tax and customs litigation, tax audits, and strategic legal advice on international trade matters.

He has extensive experience representing domestic and multinational companies in technically and financially complex disputes with Mexican tax and customs authorities, as well as in litigation before the Federal Court of Administrative Justice and federal courts.

His practice combines in-depth knowledge of customs regulations and free trade agreements with the development of legal strategies aimed at preventing and resolving tax and customs disputes and liabilities.

He has authored articles published in Puntos Finos, a Thomson Reuters publication, and has been recognized by Best Lawyers: Ones to Watch in Mexico in the Tax Law category.

Experience

He joined Garrigues in 2026 as a senior associate in the International Trade and Customs practice, based in Mexico City.

Throughout his professional career, he has been involved in developing and implementing legal defense strategies during tax and customs audits conducted by Mexican authorities, as well as handling administrative appeals, litigation before the Federal Court of Administrative Justice, and constitutional injunction proceedings (amparo) involving foreign trade duties, tax assessments, and administrative penalties.

His experience encompasses customs administrative proceedings and disputes involving customs valuation, tariff classification, determination and verification of the origin of goods, and preferential tariff treatment under free trade agreements. He also advises on temporary importation regimes, IMMEX programs, and customs compliance obligations.

He is also involved in assessing tax and customs contingencies, evaluating voluntary compliance and regularization alternatives, and implementing dispute resolution mechanisms, including conclusive

agreements (acuerdos conclusivos) and proceedings before the Mexican Taxpayer Defense Agency (PRODECON).

He has advised companies across various industries, particularly automotive, manufacturing, energy, industrial machinery and equipment, logistics, and consumer goods, on matters requiring a comprehensive understanding of their international trade operations and the applicable regulatory framework.

He is fluent in Spanish and English.

Academic background

- Law Degree, Universidad Nacional Autónoma de México (UNAM).
- Postgraduate Diploma in Tax Procedural Law, Universidad Nacional Autónoma de México (UNAM).
- Master's Degree in Tax Law (in progress), Universidad del Valle de México (UVM).

Distinctions

He has been recognized by the international legal directory Best Lawyers: Ones to Watch in Mexico in the Tax Law category, beginning with the 2025 edition.

Publications

He has authored several articles on international trade, customs law, and tax matters published in Puntos Finos, a specialized legal and tax publication by Thomson Reuters. His articles address legal and regulatory issues relevant to companies engaged in international trade operations.

He is also co-host of Aduana Abierta, a podcast focused on international trade and customs law, featuring discussions on legislative developments, administrative criteria, case law, and regulatory issues affecting international trade operations in Mexico.