GARRIGUES



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Tax

Mario Eduardo Ríos Saldaña is a principal associate in the Tax Department of the Mexico City office, specializing in dispute resolution and tax litigation.

He joined the Firm in 2019 and in 2022 he worked at Garrigues´Barcelona office.

Prior to his incorporation, he worked for more than five years in the Guadalajara and Mexico City offices of KPMG, where he was selected within the "high potential" program. He also collaborated at the Inter-American Court of Human Rights in San José, Costa Rica and the Center for Justice and International Law (CEJIL).

He has a law degree from the Instituto Tecnológico y de Estudios Superiores de Occidente (ITESO), and he has studied abroad at the Universidad de Alcalá (Alcalá de Henares, Spain) and at the International Language School of Canada (Vancouver, Canada), as well as taken several courses and seminars in México. He is co-author of some publications in specialized magazines and alerts within the Firm.

Experience

He specializes in dispute resolution and tax and constitutional litigation.

Derived from above, he has several experience in the filling of any kind of legal means of defense in tax and constitutional matters, all types of proceedings before PRODECON, attention of the reviews by federal or local tax authorities, requests for refunds, as well as any requirements of such tax authorities. He has also specialized in filling the defense file in order to demonstrate the business reason for the operations or issuing opinion letters, among other activities.

Due to his expertise, he has been able to reverse jurisprudential criteria before the Supreme Court of Justice of the Nation and obtening precedents with great relevance.

He has participated in the identification of risks before national and international restructurings, as well as complex operations.

Academic background

He holds a law degree from ITESO.

He has taken several courses and seminars on tax matters, accounting and tax defense at Centro de Interpretación Jurídica, S.C., Instituto Mexicano de Análisis Tributario, S.C., ICEI Capacitación and Centro de Formación Empresarial.

He has studied abroad at the Universidad de Alcalá (Alcalá de Henares, Spain), as well as at the International Language School of Canada (Vancouver, Canada).

He was selected as a "High Potential" member of the KPMG Firm, for which he attended the Negotiation Skills and Strategic Vision Program in collaboration with the Universidad del Valle de México (UVM), Campus Santa Fe, Mexico City.

Memberships

He has been invited in different events of the Mexican Institute of Public Accountants, as well as the College of Public Accountants of Guadalajara.

Publications

Mario is co-author of the articles "Pronunciamientos de la SCJN respecto de la limitante en la deducción de intereses" and "Nueva 'ecotasa' aplicable a los establecimientos hoteleros en Cancún y su posible inconstitucionalidad", published in Legal Industry Reviews and by the Spanish Confederation of Hotels and Tourist Accommodations (CEHAT), respectively.

Likewise, he constantly publishes tax alerts within the Firm.