



## Manuel Llaca Razo

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### Tax

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Manuel Llaca is a tax attorney and an expert in tax litigation. Manuel is also an expert in risk prevention and tax litigation. He has reached multiple agreements applying alternative means of dispute resolution, such as the conclusive agreement, the mutual agreement procedure (MAP's), the advance pricing agreements (APA's) and in the contentious field he has litigated cases that have resulted in the issuance of precedents and jurisprudences that have favored companies from different industries in Mexico.

### Experience

Manual Llaca is currently a partner of Garrigues specialized in Tax Litigation and Tax Controversy and Dispute Resolution.

Until April 2019, Manuel was the partner in charge of the legal practice in KPMG México.

Manuel has 25 years of experience providing tax and legal advice to multinational enterprises and groups, specifically in tax litigation and tax controversy and dispute resolution.

His experience includes tax/legal and corporate advice, tax litigation and tax dispute resolution and he has advised multinational enterprises and groups in broad range of industries, such as: pharmaceutical, automotive, manufacturing, mining, aerospace, consumer products, construction, entertainment, industrial products, tourism and telecommunications.

### Academic background

- Universidad Latinoamericana (ULA). Law Degree. January 1993 – December 1996. Graduated with honorable mention.
- Instituto Panamericano de Alta Dirección de Empresa de la Universidad Panamericana. IPADE Business School / AD (MBA). Senior Business Management Program October 2018 (in progress).
- Georgetown University, The McDonough School of Business, Executive Education. Latin America Leadership Development Program Qualified in Senior Management and Leadership 2016.

- UNAM, Universidad Panamericana, Escuela Libre de Derecho, Mexican Bar Association and Centro de Estudios Fiscales, among others. Various qualifications and specialization courses in tax law, international taxes, local and federal litigation procedures, Amparo procedures and Constitutional defense, and matters relating to transfer pricing disputes. 1998 - 2018.
- International House of Portland, Oregon. General English Course 2007.

## **Publications**

- International Compliance / Legal Requirements of Business Organization in over 30 Countries. Chapter on Mexico. / von Busekist / C.H.BECK . HART NOMOS. 2016.
- Book: “Proposed Legal Reforms and Interpretation of Existing Law” published by the Mexican Bar Association in 2002, Publisher Themis; Various authors. Subject: “Proposed reform of the fifth paragraph of article 80-A of the Income Tax Law to make the application of the creditable subsidy fair and effective”.
- Author and co-author of various technical articles on litigation, tax and transfer pricing in the Review Puntos Finos, Dofiscal.