GARRIGUES



Mayra Martínez Quezada

Senior associate

Queretaro

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Tax

Mayra has more than 7 years of solid experience in international trade and customs law, designing strategic solutions that safeguard companies' day-to-day operations and transform regulatory compliance into a competitive advantage. Her end-to-end approach combines a preventive perspective on the matter with a strong ability to respond effectively in customs litigation and legal defense.

She has extensive experience in preventive audits, reviews involving Non-Tariff Regulations and Restrictions (NTRRs), Official Mexican Standards (NOMs), and the management of government incentive programs and high-impact certifications across a wide range of industrial sectors. She also possesses strong capabilities in the resolution of complex disputes, including anti-dumping proceedings and other matters involving unfair international trade practices, positioning her as a well-rounded consultant with the ability to mitigate risks and safeguard business continuity.

Experience

Mayra A. Martínez Quezada is a senior associate in the Tax practice at the Querétaro office, specializing in Foreign Trade and Customs. She has focused her practice on providing high-level advisory services and operational support to domestic and multinational companies.

She has extensive experience in obtaining, administering, and ensuring compliance with foreign trade promotion programs (IMMEX, PROSEC, Rule 8, among others), as well as in managing strategic certifications such as Authorized Economic Operator (AEO) and VAT/Excise Tax Certification (CIVA). Her technical expertise includes the oversight and assessment of Non-Tariff Regulations and Restrictions (NTRRs) and Official Mexican Standards (NOMs) applicable to the import and export operations of companies across diverse industrial sectors.

On the preventive side, she leads internal international trade audits designed to optimize customs operations and mitigate regulatory risks. She also has a robust practice in customs and tax disputes, representing clients in administrative proceedings before tax and customs authorities, including Customs Administrative Enforcement Proceedings (PAMA) and tax authority inquiries initiated through invitation letters, as well as in

judicial proceedings before the Federal Courts. In addition, she has experience advising companies throughout anti-dumping investigations and other proceedings involving unfair international trade practices.

She is a native Spanish speaker and is fluent in English.

Academic background

- Degree in Law, Universidad Nacional Autónoma de México, Faculty of Law – Ciudad Universitaria Campus.
- Postgraduate advanced course in Foreign Trade, Universidad Nacional Autónoma de México, Faculty of Law – Ciudad Universitaria Campus.