

# Pérez-Llorca



## Miguel Ángel Rosas Ortiz

### Contact

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### Profile

Miguel is a Senior Associate with almost 10 years of experience in Mexico City Office, he specialized in tax advisory matters and focus his practice advising Clients in connection with the applicable tax treatment in their ordinary and extraordinary commercial operations in Mexico; he also has plenty experience advising Clients in national and international restructuring transactions (e.g. Mergers, Spinoffs, Transfer of Shares, etc).

### *Studies:*

- LLM in Tax Law, Universidad Panamericana, Mexico City
- Certificate in International Tax Matters, Maastricht University, Mexico City
- Essentials of US international Tax Program, New York Univertisty/Universidad Panamericana, New York and Mexico City
- Law degree (J.D. equivalent), Universidad Panamericana, Mexico City

His working languages are Spanish and English.

### Experience

He represented and advised Companies in several industries, such as: Mining, Automotive, Banking, Finance, Energy, Technology, Construction among others. Miguel prior joined the Firm, advised relevant international Companies in the Financial, Technology and Energy Sector as a Tax Associate in Holland & Knight Mexico. He also worked in prestigious Firms specialized in tax matters in Mexico.

Additionally, Miguel usually advised companies, structuring and planning, their new investments in Mexico and as well, the exit of their investments of the country. He also has experience advising companies in international transactions that may create a taxable event, regarding the income with source of wealth generated by foreign residents in Mexico and the application of the benefits afforded in Tax Treaties, as the case may be.

He has experience advising Clients in Tax controversy matters (e.g. audit procedures, administrative appeals, settlements agreements, nullity complaints, amparo claims, among others), regarding tax assessments of Federal and Local contributions.

## **Academic and Publishing collaborations**

- “Criptoactivos: regulación y aspectos fiscales en México”, Legal Industry, December 2024.
- “Asimetría Fiscal”, Legal Industry, October 2023.
- “Beneficios Empresariales”, Legal Industry, August 2023.
- “Recaudación en 2023”, Legal Industry, January 2023.
- “Razón de negocios: nuevos alcances”, Legal Industry, September 2022.
- “Nuevos requisitos para representantes legales que generen ingresos con fuente de riqueza en México”, Legal Industry, March 2022.
- “Presión a plataformas digitales”, Legal Industry, December 2021.
- “Régimen de confianza”, Legal Industry, August 2021.
- “Impacto en el cálculo del reparto de dividendos por vacíos legislativos”, Thomson Reuters, September 2020.

## **Professional Organisations**

- International Fiscal Association, Young Lawyers Network (“YIN”)

## **Recognition**

- Best Lawyers México, Tax Law, Ones to Watch 2024 y 2025.