

CORPORATE OVERVIEW · 2026

## Beyond Compliance: *Strategic Vision* in an Era of Radical Transparency.

An élite boutique *specializing in Trasfer Pricing*, International Tax and Customs Valuation. The go-to technical partner for multinational corporations in México and Latin America.

30+

YEARS COMBINED  
EXPERIENCE

6×

ITR BEST TP  
FIRM · MÉXICO

3×

ITR BEST TP FIRM ·  
LATIN AMERICA

Band 1

CHAMBERS & PARTNERS  
TP DISPUTE RESOLUTION

60+

COUNTRIES · TPA  
GLOBAL / GTC  
ALLIANCE

# Beyond Compliance: *Strategic Vision*

*“In the complex tax landscape of Mexico and Latin America, following the rules is the baseline. The real challenge for a multinational is certainty.”*

LATPG Advisors was built on a clear conviction: leading companies require the agility that global firms have lost. ***We are not a reporting factory — we are architects of solutions in Transfer Pricing and International Tax.*** We founded this firm to bring partner-level attention back to the center of strategy, combining the technical rigor of a Big 4 with the depth of an elite law firm and the agility of a specialized boutique.



## 01. TRADE

### TRUMP TARIFFS & IEEPA

Tariffs of up to 25% on Mexican manufacturing are reshaping global value chains and creating immediate pressure on transfer pricing policies and customs valuation across the region.



## 02. TREATY

### T-MEC/USMCA · JULY 2026 REVIEW

The review exposes IMMEX and export manufacturing/maquiladora operations to renegotiations that will alter Regional Value Content (RVC) thresholds, rules of origin, and the long-term viability of existing manufacturing models.



## 03. ENFORCEMENT

### SAT / ANAM · ENFORCEMENT

A significant increase in simultaneous TP and Customs audits, with heightened focus on IMMEX structures, intangibles, business purpose, materiality, low profitability, and effective tax rates.



## 04. REGULATION

### NEW CUSTOMS LAW 2026

Effective January 2026. New IMMEX materiality rules, expanded customs broker liability, and mandatory convergence with Transfer Pricing documentation under Mexican Income Tax Law (MITL) Articles 76-Section IX & 76-A.

## 05. GLOBAL

### BEPS 2.0 · GLOBE · PILLAR II

The 15% global minimum tax (IIR/UTPR) directly impacts multinational groups with Mexican operations. The strategic window for restructuring is closing fast.



## 02 THE AUTHORITY

# Legacy, Authority and *Technical Acumen.*

With over 30 years of combined experience, our founding partners have sat on both sides of the table: from implementing, applying, and enforcing Transfer Pricing rules within Mexico's Tax Administration Service (SAT), *to leading TP practices at Big 4 firms and the world's most prestigious global law firms.*

### AUTORIDAD

EX-SAT · TP RULES · ENFORCEMENT



LATPG  
ADVISORS

### TECHNICAL RIGOR

BIG 4 · MODELS · BENCHMARK

### LEGAL DEPTH

EX-GLOBAL LAW FIRMS · DEFENSE

THE INTERSECTION  
OF EXCELLENCE

## TRACK RECORD · KEY MILESTONES

### 01. LANDMARK MAP & BAPA · MEXICO

Led the resolution of the largest Mutual Agreement Procedure (MAP) and Bilateral Advance Pricing Agreement (BAPA) in Mexico's fiscal history — the industry benchmark case.

### 02. 400+ APAS NEGOTIATED

Over 400 Advance Pricing Agreements secured for the manufacturing, IMMEX, and maquiladora sectors — the most extensive track record in the Mexican market.

### 03. THIN CAPITALIZATION APAS

Pioneers in obtaining the only Thin Capitalization APAs in Mexico's history — negotiated for conglomerate industry, establishing lasting legal precedent.

### 04. 30+ COMPLEX AUDITS RESOLVED

Successfully defended over 30 high-complexity International Tax and Transfer Pricing cases before SAT/ANAM.

### 05. INTANGIBLE ASSET VALUATION · BLUE CHIP

Strategic valuation of intangible assets for leading automotive, technology, and retail companies in the region, with direct impact on IP structures and intercompany royalty flows.

## 03 · HIGH-IMPACT SOLUTIONS

# Surgical Expertise *in Tax Matters.*

### 1 TRANSFER PRICING

FULL SPECTRUM · PLANNING TO DEFENSE

Advanced planning, defense documentation, and global supply chain optimization. From functional analysis and benchmarking (TNMM, CUP, Cost Plus, Profit Split) to regional operating model restructuring.

MITL Art. 179-180 | MITL 76-A | OECD TP Guidelines | Amount B | APAs · MAPs | CbCR · BEPS 13

### 3 CUSTOMS VALUATION

WTO CVA · IMMEX · NEW CUSTOMS LAW 2026

Critical alignment between customs transaction value and transfer pricing policies to eliminate dual audit risk. Advisory under the New Customs Law 2026: IMMEX materiality, customs broker liability, and compensating adjustments.

WTO CVA · Methods 1-6 | IMMEX · PROSEC | New Customs Law 2026 | USMCA · RVC | Trump Tariffs

### 5 TRANSFER PRICING EXPERT WITNESSES

FOR THE FEDERAL COURT OF ADMINISTRATIVE JUSTICE (TFJA)

### 2 CONTROVERSY & DEFENSE

DISPUTE RESOLUTION · APAS · MAPS

Tax dispute resolution, conclusive agreements, unilateral and bilateral APA negotiations, and Mutual Agreement Procedures with competent authorities. The technical partner global law firms turn to when defending before SAT and ANAM.

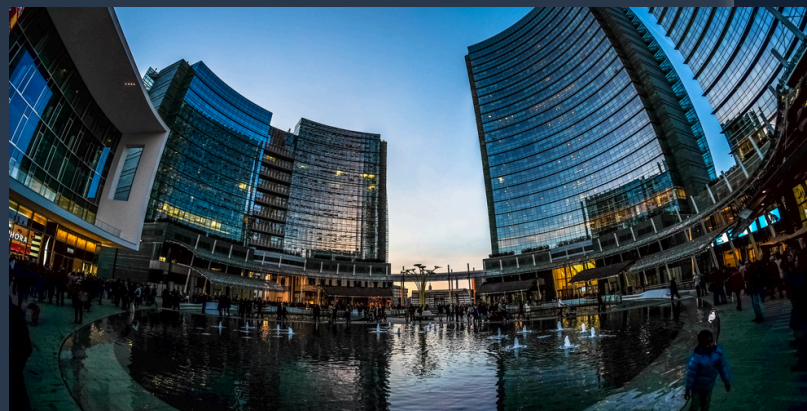
Bilateral APAs | MAP OECD Art. 25 | Closing Agreements | SAT / ANAM Audits

### 4 INTERNATIONAL TAX

CROSS-BORDER · TREATY PLANNING

Cross-border investment structuring and strategic treaty application to eliminate double taxation. Permanent establishment analysis, IP holding, royalties, and dividend flows across Latin America.

Tax Treaties | BEPS 2.0 · Pillar I / II | GloBE · IIR · UTPR | PE Exposure | IP Structuring





## 04· WHY LATPG ADVISORS

# Ahead of the Curve. *Always.*

Four structural advantages that no other firm can replicate. This is not a positioning statement — it is the direct result of how we built and operate our practice.

- 1. SENIORITY-LED ENGAGEMENT**  
Every engagement is led and executed by the founding partners. No delegation to junior staff. The expertise you hire is the expertise you receive — from the first meeting through the resolution of every case.
- 2. TP + CUSTOMS: UNMATCHED INTEGRATION**  
The only firm in Mexico that integrates Transfer Pricing and Customs Valuation under a single, unified strategy. Dual SAT-ANAM audit risk is eliminated at the source, not managed after the fact.
- 3. STRATEGIC ALLIANCE WITH GLOBAL FIRMS**  
The preferred technical partner of the world's most prestigious law firms operating in Mexico. We don't compete — we close the TP technical gap with deep specialization that complements and strengthens their existing client strategies.
- 4. INTELLIGENT PRICING**  
Flexible, transparent fee structures aligned to value delivered. No absorption of the overhead costs embedded in oversized global organizations. Predictable budgets, defined scope, and clear deliverables from day one.



## 05 • MULTI-SECTOR EXPERIENCE

The region's most dynamic *industries*.

We understand the **operational specifics of each industry** — not as generalists, but as specialists who grasp the business logic behind every number.



### Automotive & Advanced Manufacturing

OEMs · Tier 1 & 2 · IMMEX · Supply Chain TP



### Maquiladora Export Industry

IMMEX · Shelter · Safe Harbor · Manufacturing Models



### Technology, Software & Digital Economy

IP · Royalties · Platforms · Intercompany Services



### Energy & Financial Services

Oil & Gas · Renewables · Banking · Insurance · Leasing



### Retail & Consumer Goods

Distribution · Brands · Regional Value Chains



### Healthcare, Pharma & Medical Devices

IP · Licensing · Regional Hubs · Distribution

# Mexico · LATAM · *Amsterdam.*

Headquartered in Mexico, with Latin America coverage and a strategic alliance with **TPA Global / GTC Global** in Amsterdam — reaching over **60 countries** across five continents. This network allows us to coordinate Transfer Pricing solutions, MAPs, and bilateral APAs with counterparts in any jurisdiction where our clients operate.

**AMSTERDAM**



**LATAM**



## **TPA GLOBAL / GTC GLOBAL**

**Member & Alliance Partner · Amsterdam HQ ·  
60+ Countries**

Coordination of Transfer Pricing solutions, MAPs, and bilateral APAs in any jurisdiction where our clients operate. The most extensive specialized TP and Tax network of its class for multinationals in emerging and developed markets.

**TPAGlobal/GTC · 60+ Countries**

# Your next *tax frontier*.

*"Today's economic and political environment leaves no room for imprecision. We put our reputation and track record at the service of your most complex challenges."*



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## FIRST STEP

Request a complimentary initial assessment. In 60 minutes, we identify your priority tax risks and optimization opportunities across Mexico and Latin America.

## Mexico - Latin America

### WEBSITE

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TPA Global / GTC · Amsterdam · 60+  
countries · [www.tpa-global.com](http://www.tpa-global.com)

## RECOGNITION & RANKINGS

Throughout Our Professional Career

6×

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TRANSFER PRICING  
FIRM · MEXICO

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30+

YEARS OF COMBINED  
EXPERIENCE

# LATPG ADVISORS

LATIN AMERICA TAX & TRANSFER PRICING GROUP