MATUS, RUIZ,
ROMERO APIS
Abogados

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Mexico City

Elian Orozco Castro

Tax Litigation / Federal and Local Taxes

Associate

EDUCATION

- Bachelor of Laws, Tecnológico de Monterrey (ITESM), Mexico City Campus (August 2020 – December 2024)
- Concentration in Strategic Litigation, Tecnológico de Monterrey (ITESM)

LANGUAGES

- Spanish (native)
- English (advanced): PET, KET, FCE, CTEFL and Pearson CEF certifications
- French (basic): DELF A1 and A2 certifications

KEY COMPETENCIES

- Tax Litigation
- Federal and Local Taxes
- Amparo and Defense Strategies

PROFESSIONAL EXPERIENCE

Elian Orozco Castro holds a Bachelor of Laws with a specialization in Strategic Litigation from Tecnológico de Monterrey (ITESM), with experience at national and international firms, specializing in tax litigation. He has a solid background in statutory and case-law analysis and in building defense strategies for Federal and Local Taxes.

From December 2024 to October 2026, Elian served as Staff 4 in Tax Litigation at Chevez, Ruiz, Zamarripa y Cía., S.C., where he managed Federal Taxes (income tax and VAT), including refund requests and the defense of tax assessments, and handled Local Taxes (environmental taxes, payroll tax, final sale of alcoholic beverages, property tax, and fees, among others). He analyzed criteria and rulings of the Federal Administrative Court (TFJA) and the Federal Judiciary (PJF) to build defense strategies, and prepared tax consultations, fee proposals, administrative appeals, nullity claims, indirect and direct amparo actions, responses to authority requests, and their related procedural remedies.

From May to December 2024, he was a Tax and Administrative Litigation Intern at BDO México – Castillo Miranda y Compañía, S.C., where he took part in the defense of federal income tax and VAT assessments, in administrative litigation relating to the operation of business establishments and fines imposed by the Ministry of Labor (STPS), and in the review and development of due diligence processes.

From September 2022 to October 2023, he was a Tax Litigation Intern at MVPH Taxes and Legal, where he tracked and defended federal income tax and VAT assessments, prepared guarantee-offer filings, and monitored the tax mailbox (buzón tributario) and matters before federal agencies. He also developed a case study in tax defense with the former Head of Tax Controversy at WAL-MART México, Sergio Arellanes, at Tecnológico de Monterrey (ITESM), Mexico City Campus (August-November 2023), which consisted of developing a tax defense strategy and fee proposal for a hypothetical case of companies incorporated in the U.S. and Mexico that were assessed multiple tax liabilities.

REPRESENTATIVE EXPERIENCE

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- **Corporate Restructuring for Foreign Pension Fund Investments — USD $441M**
  Designed and implemented a corporate restructuring involving the Mexican investments of a foreign pension and retirement fund. The reorganization was structured to safeguard the fund's investments in Mexico, which were subject to a preferential Income Tax regime. The transaction value exceeded USD 441 million.
- **Renewable Energy Projects and VAT Recovery Strategy — USD $25M**
  Represented the tax interests of a foreign corporation and its Mexican subsidiaries in connection with the construction, development, and commencement of operations of two renewable energy projects in Mexico. Implemented a strategic legal framework that enabled the recovery of USD 25 million in VAT favorable balances generated during pre-operational periods.
- **CERPI Issuance on the Mexican Stock Exchange — USD $150M**
  Acted as tax counsel in the issuance of Investment Project Trust Certificates (Certificados Bursátiles Fiduciarios de Proyectos de Inversión – CERPI) listed on the Mexican Stock Exchange, for an aggregate amount of up to USD 150 million.