MATUS, RUIZ,
ROMERO APIS
Abogados

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Mexico City

Norberto A. Ruiz Vázquez

Tax Controversy and Litigation / Transfer Pricing / Anti-Money Laundering

Partner

EDUCATION

- Law Degree, ITESM
- LL.M. in Tax Law, Universidad Panamericana
- Advanced Diploma in International Taxation, IBFD

LANGUAGES

- Spanish (native)
- English (advanced)

KEY COMPETENCIES

- Tax Litigation & Controversy
- Constitutional Amparo
- Conclusive Agreements (PRODECON)

PROFESSIONAL EXPERIENCE

Tax attorney with more than 15 years of experience in tax litigation and advisory, with particular focus on cross-border transactions, tax dispute resolution, and anti-money laundering matters. He has led defense strategies in highly complex and constitutional matters, combining technical precision with a strategic and business-oriented approach.

He has obtained landmark rulings, including precedents before Mexico's Supreme Court of Justice, in sectors such as mining, energy, financial services, retail, direct sales, and alcoholic beverages. Prior to joining the firm, he served as Partner at Basham and as Senior Tax Attorney at EY, building a practice recognized for its sophisticated litigation capabilities and strategic execution.

REPRESENTATIVE EXPERIENCE

- **Major Mexican Mining Producer — USD $500M**
  Participation in a high-complexity conclusive agreement (2022) addressing a tax contingency exceeding USD 500 million for tax years 2013–2016. The matter involved transfer pricing, presumptive determination of silver pricing, tax treaties, and transactions with foreign residents, and had significant subsequent regulatory impact.
- **Global Direct-Sales Nutrition Company — USD $150M**
  Led, with the team, strategic tax litigation involving USD 150 million, obtaining the annulment of the assessment before Mexico's Supreme Court of Justice. One of the most significant tax litigations in recent years by quantum, procedural complexity, and constitutional relevance.
- **Global Household Products Multinational — 98%**
  Coordination and negotiation of a conclusive agreement following a tax audit, through which a contingency of approximately USD 50 million was reduced to USD 1 million. Reflects an effective strategy of defense, negotiation, and resolution of disputes with the tax authority.