



Eduardo Sotelo Cauduro

Partner

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Tax

Automotive

Sustainability

Eduardo has more than 15 years of experience advising national and international companies from a range of sectors in their foreign trade and customs transactions, such as automotive, textile, retail, chemical, electronics, medical devices, petrochemicals, luxury goods, pharmaceutical, software, cosmetics, aeronautics, toll manufacturing (IMMEX) and trading companies in general, among others.

He has advised multiple IMMEX companies in different preventive audits aimed at verifying due compliance with the applicable legal provisions, in order to identify risks and/or contingencies and regularize or minimize them prior to an official audit by the authorities. For that purpose, he provides ongoing advice to IMMEX companies in audits commenced by the tax and customs authorities, focusing on compliance with customs regulations.

In addition, he has broad experience representing foreign companies from different sectors in structuring their operations in Mexico, involving obtainment of IMMEX programs, VAT certificates, review and compliance with non-tariff regulations and restrictions (permits, authorizations, etc.) before the different authorities, as well as ad hoc advice on compliance with the Official Mexican Standards (NOMs) that must be fulfilled at the point of entry into the country.

In addition, Eduardo has extensive experience in customs litigation, where he has represented multiple companies in matters related to the verification of origin under free trade agreements signed by Mexico, customs valuations to determine the costs to be added to the customs value of goods, Incoterms, royalties and other items, tariff classifications, as well as tax assessments derived from audits of companies with IMMEX programs, among many others.

Experience

Eduardo Sotelo is a partner in the Tax practice. He has extensive experience in advising on foreign trade, customs and regulatory compliance, notably representing leading multinationals in different sectors in their audits and regulatory processes. His most noteworthy achievements include advice to the Mexican subsidiary

of a Japanese solar panel company in an audit by the Mexican Tax Administration Service, where he managed to mitigate the impact of the tariff reclassification of its products.

He has successfully assisted clients through regularization and compliance processes, as in the case of an orthopedic medical devices company, where he corrected certificates of origin under the NAFTA, and for a cosmetics and beauty company in litigation related to royalties and customs valuations. He also provided strategic support to a leading international television manufacturer in litigation relating to the transaction value of imported goods.

In the regulatory sector, he assisted a medical device company to comply with labeling requirements and regularize product registrations before the Federal Commission for the Protection against Sanitary Risk (COFEPRIS). Moreover, Eduardo represented an international retail firm in matters related to automatic textile and footwear permits granted by the Ministry of Economy.

He has assisted major Japanese companies, such as auto part manufacturers and distributors (Sogo Shosha), helping them to complete audits, manage seizures of machinery and redefine IMMEX toll manufacturing schemes. He has also provided support in VAT certification and renewal processes for companies with IMMEX programs. Lastly, Eduardo advised a battery and personal care product company in a label updating process that stemmed from a change of company name, optimizing the management of its existing inventory.

Eduardo is fluent in English and Spanish.

Academic background

- Degree in Law, Universidad Iberoamericana, Mexico City (2008).

Memberships

- Member of ANADE (Mexican Association of Business Lawyers)
- Member of IMECE (Mexican Institute of Foreign Trade Executives)

Distinctions

- Chambers and Partners Global 2024
Band 4
- Chambers and Partners Latin America 2025
Band 4
- Legal 500 2025
Recommended Lawyer
- Best Lawyers 2025
- Ranked by Legal 500 as one of Mexico's leading foreign trade lawyers.
- Singled out for a second time by Estrategia Aduanera as one of Mexico's top 100 foreign trade advisers.