

GARRIGUES



Ricardo León Santacruz

Partner

Monterrey

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Tax

Life Sciences and Healthcare

Family Business

Sustainability

Ricardo is a tax lawyer with 30 years' experience. He has a broad-based transactional tax practice focused on Mexican inbound and outbound tax optimization and transfer pricing; tax treaties, their application and limitations; anti-deferral and anti-abuse legislation; and overall income tax and VAT rationalization. His extensive experience allows him to structure acquisitions, mergers, reorganizations, spin-offs, liquidations, post-acquisition integrations and local and international business restructurings. He has transfer pricing expertise in sensitive issues such as the design and implementation of intellectual property management structures, financing, purchase and distribution of goods and services transactions. As a result of his experience and sensitivity, Ricardo has gained recognition in the market as a trusted private wealth adviser who counsels families on tax optimization and multi-generational governance.

Throughout his professional career Ricardo has served as Administrator of the Registry of Financial Entities within the Central Administration of Internal Tax Regulations of the Mexican Tax Administration Service. Ricardo's active participation in professional associations has led him to serve as Co-Chair of the Taxes Committee of the International Bar Association (2020-2021); Co-Chair of the International Tax Committee, American Bar Association, International Law Section (2012, 2013 and 2014); Chair of the National Association of Tax Specialists, Monterrey Chapter (2013-2014); and as of his 2024 invitation, he is the only International Fellow from Mexico of the American College of Trust and Estate Counsel.

Experience

Ricardo León is a partner in the Tax practice. He has extensive experience in corporate restructuring, international M&A transactions, investment fund creation and tax strategies for multinational companies and private groups. His career has focused on providing tax and corporate advisory services to clients in such sectors as food, real estate, aeronautics, finance and entertainment.

He has acted as lead tax counsel in major transactions, such as the corporate reorganization of a Mexican state-owned company and the subsequent acquisition of a US company valued at US\$2.7 billion. He took part

in the restructuring of Mexican subsidiaries of a multinational energy company, achieving significant tax optimization.

He advises on the international expansion of Mexican companies, including the establishment of operations in South Korea, Turkey, the United States and South America. He has led strategic acquisitions, such as the purchase of a Mexican manufacturer by a German food company, designing efficient legal and financial structures.

In the aeronautics sector, he supported a world leader in technology with the creation of a research and development center in northern Mexico, obtaining multi-million dollar economic incentives. In addition, he led the creation of private equity funds focused on high-growth companies and social impact sectors.

He actively takes part in complex transactions, such as the tax structuring and confirmation for a Mexican bank in a US\$300 million international securitization transaction. He has advised a multinational financial group in estate advising strategies and coordinated the corporate reorganization of international real estate companies with operations in Mexico.

In the entertainment sector, he represented one of the main Mexican regional music labels in its corporate reorganization, joint venture and sale to a US media company. He also led the tax defense of a Mexican company vis-à-vis US authorities regarding the use of intangible assets.

He advises on tax matters relating to multi-million dollar real estate developments, such as comprehensive projects in Los Cabos, Baja California Sur, including golf courses, marinas, residential developments and hotel complexes.

Fluent in Spanish and English.

Academic background

- Leading Professional Services Firms, Harvard Business School (2021).
- Transfer Pricing Program: Policy and Practice. Duke Center for International Development, Duke University (2016).
- Ibero-American Government Officers Training Program, Instituto de Estudios Fiscales, Madrid, Spain (1999).
- Master of Laws (LL.M.) with tax specialization, Georgetown University Law Center, Washington, D.C., U.S. (1997).
- Degree in Law, Instituto Tecnológico y de Estudios Superiores de Monterrey, Chihuahua Campus, Chihuahua, Mexico (1994).

Distinctions

- **Chambers and Partners Global 2024**
Band 2
- **Chambers and Partners Latin America 2025**
Band 1 – Tax: Monterrey
Banda 2 – Tax: Non-contentious

- **Chambers and Partners HNW 2024**
Band 1
- **IFLR1000**
Recommended Firm
- **Legal 500 2025**
- **Lexology INDEX**
- **Best Lawyers 2025**
- **Leaders League 2025**
Highly Recommended
- **ITR World Tax 2024**
Notable Practitioner
- **ITR Americas Tax Awards 2020 - Deal of the year nominee**

Publications

- Mexico Chapter of the book “Tax Management Portfolio, Income Tax Treaties: Competent Authority Functions and Procedures of Selected Countries” (Mexico), Bloomberg Tax, Arlington, VA, United States (2024). Author
- Mexico Chapter of the work “Taxation of Crypto Assets”, Kluwer Law International BV, the Netherlands (2020). Coauthor
- Mexico Chapter, “Getting the Deal Through: Transfer Pricing”, Law Business Research Ltd. London, United Kingdom (2016, 2017 and 2018). Coauthor.
- “North America Tax Handbook 2010, IBFD & BNA Tax and Accounting”, Amsterdam, the Netherlands (2010 to 2015). Coauthor
- Mexico Chapter, of Tolley’s “International Tax and Investment Service”, Centre for International Legal Studies, Salzburg, Austria (2004 to the present). Coauthor
- Mexico Chapter, “Digest of Commercial Laws of the World”, Oceana Publications, Inc. Coauthor
- Book “Factura Electrónica, Guía Práctica de Implementación” (*Electronic Invoicing, Practical Guide to Implementation*), Diverza Información y Análisis, S.A. de C.V., Mexico City. (2005). Coauthor.