

BECERRA-BECERRIL  
— ABOGADOS —



## THE FIRM

BECERRA-BECERRIL ABOGADOS, S.C. (BBA), is a boutique law firm that provides top-tier legal services in Mexico. BBA serves a select group of clients that face unique and complex legal issues on very specific and specialized areas of law. As an intern policy the firm limits the number of cases we handle in order to guarantee that all our clients receive personal attention.

BBA is formed by a small but highly trained group of attorneys that graduated from the best law schools in the country, with master's degree from the best universities in the world; they are a cohesive team of lawyers intensely focused on solving our clients' most important problems. All BBA lawyers have ample expertise on tax, administrative, constitutional and international human rights law, and know exactly how to implement that expertise to benefit our clients' interests. Likewise, BBA works in coordination with our client's legal, compliance, regulatory, accounting and other technical divisions to maximize results. When needed, the firm also works with other law firms specialized in different areas, in an effort to create multidisciplinary teams, to handle the most sophisticated legal issues.

Our specialized legal practice has allowed us to provide exceptional personalized service, achieve outstanding results, and build powerful and long-term relationships with our clients, in Mexico City, across the country, and internationally.

## PRACTICES

### Legislative Counsel

BBA has focused on providing the following services regarding the legislative process:

**Analysis and Design of Legislative Bills:** BBA advises states, the federal government, federal and local



legislators, and individuals or corporations, with the preparation, processing and analysis of all types of legislative bills.

**Analysis and Management of the Budget and Revenue Laws:** Revenue and expenditure budget laws are the most relevant public policy tools at the federal and local levels. Their proper use, preparation, analysis and implementation calls for the combination of a high level of technical expertise and political sensitivity. As a consequence, BBA has created an experienced team that is able to design multiple courses of action to make sure that the interested parties achieve their goals on the subject matter.

## Administrative Law

### \* Pre-dispute, Compliance and Regulatory Advice

Our Administrative Law area handles pre-dispute and litigation involving all sorts of regulated industries. This practice includes, compliance and regulatory advice in the context of all kind of assets given in concession by the government to all kinds of private corporations, Federal Property Law, Railroad Law, Oil, Gas and Energy Law, Public Servants' Liabilities Law, Antitrust Law, Consumer Protection Law, Expropriations/Nationalization procedures, administrative sanctions proceedings, and, in general, any type of administrative procedures. In addition, we advise our clients on government regulations and support them in their relationships and negotiations with federal, local and municipal authorities.

## Constitutional Law

### \* Non-Litigation Constitutional Advice

BBA offers two preventive and advisory services in this area:

**Drafting of Constitutional Amendments:** We advise states, municipalities, the federal government, federal and local legislators, corporations and individuals, in the preparation, processing and analysis of any type of local and/or federal constitutional amendments.

**Analysis on the Constitutionality of Legislation or Administrative Rules:** BBA provides preventive consulting services for anyone interested in the possible contingencies that might arise from any legislation or administrative rule that could be held unconstitutional by the courts, as well as the potential consequences that these judgments could produce on our clients' activities.



## Tax Law

### \* Tax Planning and Consulting Services

BBA provides tax planning and consulting services, helping our clients to reduce their contingencies and tax liabilities. Our expertise also includes international tax counseling and planning (e.g. Advance Pricing Agreements, investment and transactions directly or indirectly involving non-residents; transactions carried out abroad by Mexican residents; the implementation of mutual agreement procedures

provided in double taxation treaties, the interpretation and application of international tax treaties, international joint ventures, mergers and acquisitions, project finance, and international financial transactions -including financial derivatives, whether regular or synthetic, and non-traditional financial markets-).

BBA has advised our clients on the tax implications of their business strategies, providing innovative alternatives and solid benefits to their transactions, including, among others, complex spin-offs, mergers and acquisitions, corporate restructures, transfer pricing, joint ventures, CFC or preferential tax regimes, and tax liabilities. BBA services includes advice in connection with the authorizations needed to operate as a tax-exempt entity, private tax rulings, preparation and filing of tax queries, requests for tax refunds, requests for tax exemptions, and, in general, non-litigious representation before federal and local tax authorities on all kinds of issues, including audit processes.

### \* Estate planning

BBA provides counseling for individuals and families as to the tax implications related to the preserving and transfer of their assets in sophisticated investment structures, always placing our client's priorities and needs first.

We advise our clients in matters that concern the review, design and implementation of investment structures in Mexico and abroad; private law issues (which include family relationships, succession and/or trans-generational matters) and commercial law aspects related with the creation of national and international corporate or wealth management structures, as well as the necessary asset protection; and, in general, legal/tax counseling with respect to business and estate successions, always providing the legal security and certainty required by our clients.

BBA creates coherent corporate structures and gives legal and tax supervision to all kinds of business entities, properties and investments in order to facilitate for our clients any decision making or taking of action by enabling them to transit, without delay, from one legal and/or tax situation into another.

## Litigation

We are widely recognized for our ability to represent clients on their most critical litigation issues. The firm can rapidly assemble a focused, integrated and efficient team to address all of our client's important problems.

### \* Tax Litigation

BBA has achieved outstanding results for our clients. We advise taxpayers that wish to challenge any kind of tax resolutions, regulations and/or laws that violate their constitutional and legal rights, before the federal and local tax courts, as well as the Supreme Court of Justice. Our lawyers approach each matter with intensity, thoroughness and creativity. Our tax litigation practice includes:

**Federal Tax Annulment Trials:** We have extensive experience in tax nullity trials before the Federal Tax and Administrative Court. BBA has successfully litigated tax liabilities illegally assessed by the Federal Tax Administration Service on a variety of issues, such as Income Tax, Value Added Tax, Flat Rate Business Tax, Special Tax on Production and Services, surcharges, tax fines, and negative tax refund resolutions, among many others.

**Local Tax Annulment Trials:** BBA represents the interests of our clients before any local tax court in the country, in order to challenge local tax liabilities on a variety of issues, such as Property Tax, Payroll Tax, Real Estate Tax, and Water Consumption Taxes, among others.

**Federal and Local Administrative Review Proceedings (Administrative Tax Appeals):** We advise our clients in the elaboration and filing of "recursos de revocación" before the federal or local tax authorities, in order to revoke their rulings before having to file an annulment trial.

### \* Administrative Litigation

Today's numerous laws, regulations, and administrative rules affect individuals and business corporations in their daily business practices. Therefore, BBA provides tailored and specialized services to solve all types of disputes resulting from these regulations. Our team of attorneys has successfully challenged administrative



laws, rules, and resolutions based on their inherent illegality, as well as their unconstitutionality. Our administrative litigation practice includes:

**Federal Administrative Annulment Trials:** We have ample experience in claims filed before the Federal Tax and Administrative Court, challenging all types of administrative regulations and decisions. Our expertise also includes the filing of motions to obtain all kinds of injunctions in order to protect the interests of our clients during a trial. In

recent years, BBA has successfully defended our clients from a vast diversity of administrative actions, omissions and resolutions, such as resolutions in which permits and/or authorizations were denied, resolutions issued in bid and tender procedures, disqualifications and prohibitions to participate in public bid and tender procedures, expropriation/nationalization procedures, calculations of different types of public fees and rates, the interpretation and scope of concession titles, fines, sanctions against public servants, white-collar administrative procedures, acts deriving from laws and regulations related to urban development, zoning, environmental regulation, access to state's information procedures, and government's civil liability, among many others.

**Local Administrative Annulment Trials:** We advise our clients in their claims before local administrative courts in order to challenge all types of facts, omissions, rules or resolutions issued by state or municipal authorities, such as construction permits, closure or suspension of construction activities, land use permits, optical fiber wiring permits, among others. In addition we help our clients to obtain all kinds of injunctions in order to protect their interests during a trial.

**Federal and Local Administrative Review Proceedings (Administrative Appeals):** We also advise our clients in connection with the preparation and filing of "recursos de revisión" before the federal or local administrative agency that issue a particular resolution, in order to revoke their decisions before having to file an annulment trial.

#### \* Constitutional Litigation

Proper advice regarding Constitutional Law calls for a new kind of lawyer that is able to understand not only the legal implications of this type of cases, but also the new framework of Constitutional Law and its impact on the everyday

practice of law. BBA has successfully litigated constitutional claims before the federal and local courts at all levels, including Mexico's Supreme Court of Justice. Our constitutional litigation practice includes:

**Constitutional Controversies:** We advise the federal, state and municipal authorities, as well as autonomous constitutional agencies, on the preparation and filing of the constitutional remedy known as "controversia constitucional", which was designed to challenge laws, rules, resolutions, acts or omissions that constitute an intrusion into the sphere of their competence as established in the Federal Constitution. In other words, constitutional controversies involve problems between different levels of government (federal, local and municipal), both horizontal and vertical, and are solved by the Supreme Court of Justice.

**Unconstitutional Actions:** We advise all the authorities that have the authority or legal standing, with the preparation and filing of the constitutional remedy known as "accion de inconstitucionalidad" in order to challenge the constitutionality of laws (local or federal) or international treaties. In contrast with the constitutional controversy, the action of unconstitutionality grants the Supreme Court of Justice exclusive abstract judicial review power over the constitutionality of state and federal laws, as well as international treaties. This means that a law or international treaty can be challenged without the need to have concrete case to which it has been applied.

**Amparo Trials:** The writ of amparo, also known as amparo trial, is the only judicial mechanism available to individuals and private corporations in order to protect their constitutional rights. Likewise, the amparo in Mexico is the applicable procedure for the constitutional control of all actions of authority, which include judgments of any nature and is under the exclusive jurisdiction of the country's federal courts (District Courts, Collegiate Circuit Courts, and the Supreme Court of Justice). BBA advises individuals and corporations in connection with the preparation and filing of amparo trials, in order to challenge laws, judgments, administrative/tax regulations, actions, omissions, decisions and/or resolutions that violate the Federal Constitution and/or the human rights contemplated on international treaties to which Mexico is party. We also assist our clients to obtain all kinds of injunctions in order to protect their rights/interests during the amparo trial.

**Local Constitutional Litigation:** Various states in Mexico currently contemplate local constitutional remedies or judicial review mechanisms in addition to those set forth on the Federal Constitution. We therefore advise individuals, private corporations and, in general, any authority entitled by law, with the preparation and filing of these judicial review mechanisms in order to challenge state laws, and actions or omissions that are contrary to local constitutions.

## \* Electoral Litigation

The various constitutional and legal reforms enacted in recent years in the Electoral Law field have led to the creation of a large number of possible defenses in electoral matters, calling for expert advice on each one of those defenses. Our firm provides legal advice with the preparation and filing of all kinds of federal or local trials, in order to challenge rulings issued by electoral authorities.

## \* Human Rights Protection before the Inter-American System

With the recognition of the contentious jurisdiction of the Inter-American Court of Human Rights in 1998, and the previous ratification of the American Convention on Human Rights in the 1980's, the protection of human rights in Mexico has been taken to a whole new level since the recommendations, rulings and judgments issued by Inter-American Commission on Human Rights or Inter-American Court of Human Rights, are binding and have a deep influence in the preparation of laws and judicial precedents.

Aware that the Inter-American system has become a key player in the protection of human rights in Mexico, BBA provides advisory services and legal representation in petitions processed before the Inter-American Commission on Human Rights and trials before the Inter-American Court of Human Rights.

## Pro Bono

The firm provides specialized supervision for each one of these matters and consistently motivates its lawyers to take on pro bono cases.



## STRATEGIC ALLIANCES

Our firm's business model includes a complementary service program with the support of specialized firms in various areas of the law, to better serve our clients. BBA thus works with a network of specialists comprising eminent experts on issues outside our core fields of expertise.



## ATTORNEYS

### MARIO ALBERTO BECERRA BECERRIL

Founding partner and general director of BBA. He is a lawyer from the Escuela Libre de Derecho (ELD), with a Master's Degree in Law (LL.M.) from the University of New York (NYU) and a Master's Degree in International Human Rights Law from the University of Oxford (England). He is a tenured professor in the Master of Constitutional Law at the ELD, as well as an adjunct professor in the Chair of Constitutional Law in the degree of the ELD itself. He has published several articles on fiscal, administrative and constitutional matters.

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### MAURICIO JOSÉ BECERRA BECERRIL

Founding partner of BBA. He is a lawyer by the ELD, with a Master of Laws (LL.M.) from Harvard University, where he graduated with honors. Before founding BBA, he was a senior associate at a prominent law firm specializing in tax and administrative litigation. In the academic field he is currently assistant professor of Tax Law and is currently a full professor of the Thesis Seminar in the ELD.

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