

Patricio Sandoval

Associate

psandoval@foley.com

Mexico City ES

52.55.5201.4529



Patricio Sandoval is a tax and business lawyer. He specializes in tax controversies, representing clients in federal tax disputes such as audits, administrative appeals, alternative dispute resolution proceedings, and international tax issues, as well as tax litigation including nullity actions before federal administrative courts and constitutional challenges (*amparo*) before federal courts of appeals and the Mexican Supreme Court, in cases against local and federal tax agencies.

Patricio is also experienced in tax consultancy, analyzing Mexican laws and regulations to strategize on the tax effects of corporate transactions involving domestic and international companies.

Representative Experience

- Assisted clients in the automotive sector with the filing of Mutual Agreement Procedure (MAP) requests before the Large Business Section of the Tax Administration Service.
- Represented manufacturing sector clients obtaining income and value-added tax refunds from the Administrative Court.
- Represented clients in government procurement and bidding processes.

Community Involvement

- Assistant Professor of Tax Law and Administrative Litigation, Universidad La Salle
- Volunteer, Fundación Pro Niños de la Calle

Presentations and Publications

- Author, "Obligation to register in the Mexican Federal Taxpayer Registry for individuals as of June 2023," *La Salle Law Review* (August 28, 2023)

Languages

- Spanish

- English

Practice Areas

- [Corporate](#)

Education

- Universidad La Salle, A.C. (LL.B., 2024)

Admissions

- Mexico