



Fernanda Ruizesparza

Counsel

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PRACTICES Tax, International, Mexico

Fernanda Ruizesparza is a counsel of Haynes Boone in the foreign trade and tax department. She has consulted domestic and international companies in the food and drink (alcoholic and non-alcoholic) sectors as well as the chemical, pharmaceutical, beauty product, and textile industries.

Fernanda has participated in matters concerning PEMEX and CFE, including: contract negotiation, enforcement of compliance, filing lawsuits against undue interpretation and breaches of said contracts. Her practice also extends to administrative issues, including the shipping sector, aeronautics, fines determined by labor, environmental authorities, etc.

Regarding tax issues, her consulting starts when the authorities begin exercising their powers of verification, in order to duly carry out the audit, remove or reduce observed contingencies, settle conclusive agreements and challenge credit determinations before administrative authorities, or judicial and administrative courts. Furthermore, Fernanda has participated in tax recovery procedures for unduly paid taxes and those generated as a credit balance resulting from daily or exceptional company operations.

On the matter of foreign trade, her consulting includes tariff classification, verifying and processing import/export permits, classifying taxes, application of Free Trade Agreements, securing incentives, procedures related to bonded warehouses, authorized or granted under concession, applying for and obtaining the IMMEX program permit.

Fernanda was part of the team of lawyers from Haynes Boone who recently participated as consultants in an investment plan worth \$2.1 billion in a joint venture carried out mainly by a Canadian pension fund to develop infrastructure in Mexico.

QUALIFICATIONS

EDUCATION

- Certificate, Foreign Trade and Customs Operations, Instituto Tecnológico Autnomo de Mexico ITAM, 2013
- Graduate Degree, Amparo, Universidad Panamericana, 2012
- Law Degree, Universidad Panamericana, 2011

LANGUAGES

- Spanish

ADMISSIONS

- Mexico
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PUBLICATIONS AND SPEAKING ENGAGEMENTS

- "Will a U.S.-Central America Effort Spur Nearshoring Efforts?" commentator, *Latin America Advisor*, April 14, 2023.
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PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

- National Association of Corporate Lawyers - ANADE