



Luis G. Reséndiz

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Services

International

Latin America Practice

Mergers & Acquisitions

Cross-Border Mergers & Acquisitions

Commercial Law

Sports & Entertainment

Luis is an international lawyer with law degrees from Mexico and the United States. He practiced law in Mexico for six years and has a combined legal experience of more than 23 years.

Luis routinely assists clients in the acquisition of companies with operations in other countries, primarily in Latin America. He aids companies in establishing operations in foreign jurisdictions. He counsels clients through all stages, including deciding which jurisdictions and corporate structure are most beneficial, seeking and negotiating incentives, negotiating real estate leases or purchases, helping with employment issues including negotiating with unions and obtaining the necessary licenses to operate.

Luis has particular expertise with companies operating under Mexico's maquiladora (IMMEX) program (including shelters). He assists companies obtaining IMMEX programs, VAT certifications, PROSEC, Rule 8th, additional permits or registrations required to import sensitive materials (e.g. steel, textiles) and other appropriate authorizations. Luis provides continuous counseling to help companies stay in compliance with the very complex and continuously changing rules and regulations of the maquiladora industry, including tax and customs laws and foreign trade regulations. Luis also represents companies in audits, investigations, cancellation processes and other procedures initiated by the authorities.

Luis has extensive knowledge of the automotive industry. Many of his clients are suppliers to the auto industry. Luis constantly helps clients devise strategies to comply with demands from OEMs and their suppliers, including supply chains to ensure on-time deliveries, delivering product in Mexico and invoicing for product in Mexico while remaining in compliance with the legal restrictions imposed on companies operating under an IMMEX program.

Luis also works with investors in mining projects and has participated in multiple real estate development projects throughout Latin America. Luis routinely counsels companies setting up distribution channels in multiple jurisdictions, including negotiations with distributors and sales representatives.

In the United States, Luis practices commercial law and franchise law. He represents clients from multiple countries in their operations in the U.S., including tax planning, estate planning, corporate structure, mergers and acquisitions and contract

negotiations and drafting.

Luis is the co-chair of the Latin America Practice Group. He oversees Fredrikson & Byron's offices in Mexico and serves as the primary liaison in the firm's relationship with the Mexican law firm Gabinete Corporativo, S.C.

Luis is uniquely qualified to represent U.S. clients doing business in Latin America and Latin American clients doing business in the U.S. His dual legal education and licensing, understanding of the different legal systems (civil code and common law), background and deep appreciation of the cultural differences allows him to provide exceptional and thorough counseling to clients with cross-border operations.

Experience

International – Outbound Projects

- Represents a premier multinational electronics company in its operations in Latin America. This client is a top tier one connected car and infotainment supplier. Advised the company in establishing manufacturing facilities in several jurisdictions and in major corporate reorganizations. Provides constant counseling to meet customer demands in an economically efficient manner while ensuring compliance with tax and customs laws, foreign trade regulations and other laws and regulations both in Mexico and in the United States. Maintains corporate record books, prepares and reviews contracts with suppliers, and provides regular counsel regarding day-to-day business operations.
- Routinely counsels companies in cross-border M&A transactions in various industries, including automotive, technology, medical device, real estate, tooling, mining, injection molding, packaging, and apparel.
- Represents a multinational logistics company in its operations in Mexico. This client provides a multitude of logistics services to several OEMs. Provides advise on multiple areas, including income tax, value added tax, contract negotiations, real estate and environmental, corporate records, labor and employment, collective bargaining agreements, and cross-border issues.
- Has helped numerous companies establish maquiladora (IMMEX) operations, including setting up the corporate structure, negotiating contracts for real estate, seeking and negotiating government incentives, drafting contracts, and preparing, filing and pursuing applications to obtain the necessary programs, licenses and permits.
- Represented a company in negotiations with the Mexican tax administration service (SAT) in a very substantial claim filed by SAT for alleged unpaid value added taxes, duties and others. The negotiations resulted in the abatement of the vast majority (over 90%) of the initial claim.
- Successfully represented a maquiladora in a proceeding initiated by the Mexican government to cancel the client's IMMEX program.

- Represents companies in separation/severance negotiations with employees in Mexico in high damages risk cases.

International – Inbound Projects

- Counsels foreign companies in setting up operations in the U.S.
- Advises foreign professional athletes playing in the U.S. in different matters, including estate planning, business advice and tax issues.

Mexico Mining Experience

- Represents one of Mexico's most important mining groups.
- Works frequently with foreign investors in mining projects in Mexico.

Latin America Real Estate Experience

- Represented U.S. real estate developers with projects in Costa Rica, Peru, Panama and Mexico, negotiating the purchase of land, obtaining permits for the development, negotiates financing and preparing sales documents to sell houses and condos.

Franchise Experience

- Advises multiple franchisors, including drafting and filing franchise disclosure documents.

Credentials

Education

- University of Minnesota Law School, J.D., 2001, *cum laude*
- Instituto Tecnológico y de Estudios Superiores de Monterrey, Chihuahua, Mexico, LL.B., Law, *summa cum laude*

Admissions

- Minnesota, 2001
- Mexico, 1994

Languages

- Portuguese
- Spanish

Recognition

- *The Best Lawyers in Mexico*, Corporate and M&A Law, 2020-2021
- 25 on the Rise Award, Hispanic Chamber of Commerce, 2010
- 40 Under Forty - Young and Promising Business Person, *The Business Journal*, 2004

Civic & Professional

Professional Activities

- International Section of the Minnesota State Bar Association
- International Section of the American Bar Association
- American Bar Association, Forum on Franchising

Legal Updates

Legal Update | 04.14.2022

Controlling Beneficiaries – Complying with New Obligations under Mexican Law

Legal Update | 04.26.2021

Mexico's Changes to Outsourcing Rules Will Have Significant Impact on Many Businesses

Legal Update | 08.07.2020

Mexico - VAT and IEPS Certification, Retroactive Fees?

Legal Update | 06.16.2020

Notice of Changes in the Ownership of Mexican Companies - June 30 Deadline

Legal Update | 05.29.2020

Mexico's Reopening—Initial "Traffic Light" Map

Legal Update | 05.15.2020

Mexico Takes Steps to Reopen

Legal Update | 04.22.2020

Mexico: Work Centers Ordered to Close? – Part 4

Legal Update | 04.06.2020

Mexico: Work Centers Ordered to Close? – Part 3

Legal Update | 04.01.2020

Mexico: Work Centers Ordered to Close? – Part 2

Legal Update | 03.25.2020
Mexico: Work Centers Ordered to Close?

Legal Update | 12.17.2019
New Requirements to Extend IMMEX and PROSEC Benefits to Additional Addresses and Amendment to List of Products that Must Comply with NOMs

Legal Update | 12.13.2019
USMCA: Closer to Reality

Legal Update | 11.07.2017
Mexico Update - Increase on Export Duties and Amendment to PROSEC Program

Legal Update | 03.21.2014
Update on New Maquiladora Requirements

Legal Update | 01.07.2014
Mexico Update – Maquiladoras – Tax Reform/Presidential Decree

Publications & Presentations

Co-Presenter, “Doing Business in Latin America in the Age of COVID-19,” Fredrikson & Byron Webinar, June 30, 2020

Panel Member, “NAFTA 2.0 or the new USMCA,” October 2018

Quoted in “Target, Best Buy CEOs to Meet with Trump on Tax Plan,” *Star Tribune*, February 15, 2017

Co-Presenter, “Trends in Global Manufacturing and Supply Chain Management,” Fredrikson & Byron Foreign Manufacturing Seminar, January 19, 2017

Presenter, “Cross Border Mergers & Acquisitions,” Practical Perspectives, February 26, 2015

Presenter, Medical Marijuana in Minnesota: The Practical Impact on Physicians and Health Care Providers, May 2014

Presenter, Mexico Tax Reform Briefing, February 2014