



Paulina Zubikarai

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Paulina is a Mexican attorney who has practiced law since 1993, and has an extensive background in international, corporate and tax law. She has focused her Mexican practice in taxation of corporate transactions, including mergers and acquisitions, corporate reorganizations, permanent establishment issues, taxation of nonresident entities and individuals, value-added tax, stock option and stock purchase plans, employment taxation, intercompany pricing, international tax planning in view of international tax treaties and Mexican tax law, technology tax issues, Mexican social security (“*IMSS*”) and housing fund (“*INFONAVIT*”), maquiladora related issues, and tax controversies and litigation.

Before joining Aguilera International Counsel, LLP, Paulina worked at the Mexican Consulate in Phoenix, AZ. Prior to that, she practiced law at the law firm of Baker & McKenzie in Juarez, Mexico and Chicago, Illinois for approximately 7 years.

Her work has included representing clients in obtaining favorable tax rulings before the Mexican tax authorities resulting in significant tax savings; she has lead class-action *Amparo* (i.e. Federal Appeal) trials obtaining favorable resolutions from the Mexican Courts, which in some cases it established jurisprudence; she has also assisted clients in establishing a corporate structure to minimize tax liabilities by restructuring their corporate organization.

Her work at the Mexican Consulate included assisting the General Consul and the Consul of the Department of Protection with legal issues involving Mexican immigrants.

Areas of Experience

- International Tax Planning
- Tax Litigation in Mexico
- Maquiladora and other Export-Oriented Programs
- Manufacturing agreements, services agreements, and shelter agreements between U.S. corporations and Mexican contractors

Professional and Community Involvement

- Paulina is a member of the Mexican Bar Association.
- Member of the Arizona-Mexico Commission.
- She has also participated at seminars and workshops from IMEF and IFA.
- She has also contributed several articles to different publications such as “Tax Notes International”.

Representative Matters



- Challenge of Tax laws representing many clients in the maquiladora industry, obtaining favorable resolutions and significant savings in tax liabilities to such companies.
- Several tax rulings exempting payment of taxes of music artists' production companies derived from entertainment activities in Mexico.
- Tax ruling confirming a no permanent establishment issue of a US company, derived from hotel and administration services rendered in Mexico.
- Establishment of new maquiladora operations in Mexico of foreign companies. Planning on corporate structure and tax issues.
- Securing of special import permits for equipment and paraphernalia used in entertainment services performed in Mexico.
- Involved in different legal issues, mainly immigration issues, regarding Mexican immigrants in the United States, as part of the services performed as a public officer from the Mexican government.

Education

- Law School, Universidad Anahuac, Mexico City, Mexico 1995
- Masters Degree on Mexican Tax Law, Universidad Nacional Autonoma de Cd. Juarez, 1999.

Languages

- Spanish (native)
- English (fluent)

Admitted to Practice Law

- Mexico

Other Skills

- Certified Yoga Instructor registered with the Yoga Alliance
- Competitive swimmer