

Manuel E. Tron is a lawyer with extensive international tax experience who has worked both as a private consultant as well as representing his clients in taxation matters for more than 35 years. Born in 1960, in Mexico City, while Mexican by place of birth, he is also a French national and speaks Spanish, English and French fluently.

He graduated from law school in 1983 at the Universidad Panamericana Law School in Mexico City where he also took postgraduate qualifications in Corporate and Economic Law (1984) as well as on Tax Law (1986). In addition to that, he took part in the International Tax Institute of the University of Wisconsin Law School (1993).

After several professional experiences (started in February, 1979 as a law clerk in *Santamarina y Steta SC*), Manuel Tron was a founding partner in 1988 of the firm *Ortíz, Sainz y Tron SC*, where he stayed for 13 years, departing to become an equity partner of *White & Case* from 2001 to 2004. In 2004 he established his own tax boutique firm where he practiced since May 2004 up until September 2013. In September 2013, he became the Leader of the Tax Policy Practice for the Americas for *Ernst & Young* where he practiced until late August 2014. Since then, he has worked as an independent consultant as well as on representing his clients in taxation matters through his own firm.

He has been lecturer and invited professor of several tax law-related subjects in institutions like the *Escuela Libre de Derecho*, *Universidad Iberoamericana* and *Universidad Panamericana* all of them in Mexico City, as well as invited professor at institutions such as the *Universidad Complutense* (Madrid), *Georgetown University Law School* (Washington DC), the *École Libre de Droit* (Brussels), the *International Tax Center at the Leiden University* (the Netherlands) and the *London School of Economics*, among others. He is a frequent speaker about international tax matters in Mexico and abroad as well as author of various articles in specialized tax matters and outreach publications.

He is the author of the book "The Tax Regime for Foreigners in Mexico" (Themis, Mexico) and of the Mexico chapter in "The Taxation of Permanent Establishments" by the International Bureau of Fiscal Documentation (Amsterdam). Co-author of works published by institutions such as the *University of Paris or the Erasmus University* in Rotterdam, and a frequent participant in publications of the IBDF and Euromoney, among others.

He has been advisor and instructor in general and particular matters in International Tax Law for different areas of the *Mexican Tax Administration Service*, for the *Mexican Federal Tax and Administrative Court*, for several ad-hoc commissions at the *Supreme Court of Justice of Mexico* and for the Tax Committee in the *Senate* as well as for the Tax Committee in the *Lower Chamber (Representatives)* of the *Mexican Federal Congress*. He has also worked alongside and has been an advisor for international organizations in tax matters, such as the *Inter-American Development Bank*, or the *Center of Inter-american Tax Administrations (CIAT)*.

He chaired the Board of Directors of the Mexican Branch of the *International Fiscal Association (IFA Grupo Mexicano, A.C)* during 2007-2008 and also its Technical Study and Documentation Committee since its creation and until 2006. After participating for 10 years as a member of the *Permanent Scientific Committee* (1998-2008), he was elected as

worldwide President of the *International Fiscal Association* (IFA [www.ifa.nl](http://www.ifa.nl)) in Brussels in 2008, starting his first period as President on September 2009, in Vancouver.

In September 2011, he was re-elected as President during the Paris Annual Congress, for an additional 2-year period. After said period concluded, he was elected as Honorary - worldwide- President of the same association, in recognition of his work.

From 2012 and until 2016, he was an independent member of the Governance Body of the *Attorney General for Taxpayer Defense (the Mexican Ombudsman institution PRODECON)* by designation of the then Mexican President. He was also an active member of the *Barra Mexicana, Colegio de Abogados, A.C.* in Mexico City for more than 34 years, as a member of the Finance and Tax Law Commission where he acted as Secretary for more than 6 years. He was also a member of the *American Chamber of Commerce of Mexico, A.C.*, where he chaired the Mexican Legislation Committee for 3 years and of the *Mexican Institute of Finance Executives (IMEF)*, where he acted as Vice-President of the Tax Technical Studies of the Tax Committee.

He was a member as tax advisor for the Board of Directors of the *National Chamber of Commerce* for 5 years as well as its representative before the Tax Committee of the *Business Coordinating Council (CCE)*. He was the legal advisor and general counsel for the National Executive Committee of the Mexican federation of public accountants associations (*Instituto Nacional de Contadores Públicos, A.C.*) between 2010-2011, where he was also an invited member of its National Tax Committee from 1991 up until 2005.

He has often been classified by the most prestigious independent publications, such as *Chambers, Legal 500*, and the *International Tax Review*, as one of the leaders in matters regarding Mexican Tax Law. He has been recognized more than 150 times for his academic, pro-bono and professional work by different universities, media outlets, religious institutions, non-governmental organizations, governmental institutions, and private institutions in different countries such as Mexico, Spain, Dominican Republic, France, United States, Argentina, Bolivia, Brazil and Peru, among others. Of particular relevance, are the following:

Asociación Argentina de Estudios fiscales; Honorary Foreign Member (2009)

Academia Brasileña de Derecho Fiscal; Foreign Member of Number (2010)

Academia Mexicana de Derecho Fiscal; National Award (2010)

University of San Diego School of Law – Procopio International Tax Institute; Richard C. Pugh International Award (2011)

Universidad Complutense de Madrid; Recognition for the Honorific Direction of the Latin American International Taxation course, for his great impulse of tax law and his work as President of the IFA (2012)

International Fiscal Association (IFA); Recognition as life Honorary President (2013)

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