



COMPREHENSIVE *protection*

LT&S differentiates itself through a highly selective, boutique model that prioritizes direct accountability, deep client engagement, and rigorous, strategy-driven legal and consulting services.

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Integrated compliance as a measurable competitive advantage

Nearshoring with tailored fiscal and operating structure

Selective portfolio with partner-level attention

LT&S was founded as a boutique firm focused on tax law and litigation. What value proposition differentiates the firm from large law firms?

LT&S was created to serve clients who demand exclusivity, direct accountability, and verifiable results. Experience in large firms revealed a recurring pattern: accountability often became diluted across multiple teams and layers. LT&S operates a deliberately selective model, with few active clients per partner. This enables meticulous case review, direct communication with the client's decision-makers, and response times that match the pace of business. The premise is simple: less is more. Less volume means more attention, stronger evidentiary rigor, and higher probabilities of success in court or early resolution through settlement.

The firm emphasizes strategic consulting in addition to litigation. How does that approach translate for the corporate client?

To be in a position to provide comprehensive protection, one that contemplates from the best to the worst scenario, we must have all of our client's information. The arduous analysis of all relevant information places us in a position of control by contrasting it with applicable regulations, including benefits and routes that mitigate any contingency. We design the best possible scenario, though we do not overlook the dangers and unforeseen actions due to lack of updates or information. We prepare ourselves to act on solid grounds in the face of an emergency or eventuality, including it as a latent possibility and capacity to act rather than abandoning ship when things get rough. This becomes relevant given the radical changes we have been experiencing in recent times at a global level, which apparently will continue for a few more years. Preparing legally, fiscally, financially, and strategically for multiple scenarios translates into peace of mind and focus so that clients can achieve or exceed their corporate goals as a result of prevention and certainty.

The compliance environment has become more demanding. Which compliance pillars does LT&S recommend to shield operations and costs?

The first pillar is a living compliance framework: clear policies, accountable owners, control registers, and

periodic internal audits. The second is complete documentary traceability, with support that demonstrates economic substance, transfer pricing, and tax benefits. The third is governance: committees that review risks, set exposure thresholds, and authorize tax strategies with minutes and metrics. The fourth is continuous updating: regulatory monitoring, tax authority guidance, and judicial precedent. The final pillar is technology, including data dashboards, automated workflows, and secure evidence repositories. These elements reduce penalties, strengthen defense, and allow realistic budgeting of the true cost of compliance.

Public discussion centers on nearshoring and smart regionalization. What mistakes do foreign investors make when entering Mexico, and how can they be avoided?

A common mistake is underestimating real costs and timelines across the production chain. Without a precise mapping of suppliers, logistics, human capital, and tax obligations, the financial model loses its footing. A second mistake is replicating home-country structures without adapting operations to the Mexican framework, particularly in transfer pricing, related-party arrangements, and reporting requirements. A third is postponing corporate governance and compliance design until the operating stage; once contracts are signed, adjustments are more expensive. Prevention requires regulatory due diligence, local cost studies, multi-jurisdictional tax mapping, and operating manuals that integrate tax, labor, customs, and anti-corruption.

What are LT&S' strategic priorities for the coming years?

Three priorities guide the firm's plan. First, consistency and method: repeatable processes, evidence standards, and continuous team training. Second, rigorous matter selection: accepting only mandates where the firm can be truly differential, with realistic expectations and agreed metrics. Third, technology strengthening: data analytics for audits, automation of document flows, and secure repositories for reviews and litigation. Growth will be organic and controlled. The philosophy remains the same: boutique by design, with technical depth and executive proximity. ✖

BIO

Carlos Eduardo Treviño is founding partner of the law firms Treviño, Orozco y Asociados and LT&S. He possesses extensive legal and fiscal experience in the public and private sectors for over 23 years. He has worked closely with high-level political figures in strategic areas of the Mexican state, such as the then PGR, the SAT, and the Chamber of Deputies.