

ARTEGIA

BOUTIQUE CONSULTING FIRM

Firm profile

The art of strategic decisions

In the heart of Mexico, the Bajío region has become one of the country's most dynamic industrial hubs. Foreign-owned companies —automotive, manufacturing, agribusiness and logistics— have built an ecosystem here that demands first-rate advice: technically rigorous, close to the business, and grounded in how Mexican authorities operate. *Artegia* was born from that need.



Our name joins two words: *arte* (art) and *estrategia* (strategy). The art lies in understanding the business and the context of each decision; the strategy, in turning it into a clear, technically sound path that works for the operation.

Our focus

We advise Mexican and foreign companies on their legal, tax and foreign trade decisions, with a partner leading every matter and an integrated view of the business.

Our vision

To be the trusted ally of companies investing in Mexico: the firm they turn to when a decision matters.

Our identity

International expertise applied locally: the rigor and restraint of leading firms, with the closeness and local knowledge of a Mexican firm.

The art of strategic decisions

Legal services



Corporate

We keep the company able to operate: its corporate acts, its powers of attorney and the contracts it works with every day.

- Corporate secretarial services, meetings and books
- Powers of attorney and corporate governance
- Contract drafting, review and negotiation
- Incorporations and Soft Landing
- Restructurings, mergers and spin-offs
- Beneficial ownership and AML



Labor & Employment

We document the employment relationship before a dispute arises, and hold the employer's position once it does.

- Employment compliance, work rules and policies
- Individual and collective agreements
- Terminations, settlements and conciliation
- Employer-side labor litigation
- Labor inspections (STPS)
- Specialized services (REPSE)



Tax Controversy

We defend companies before the tax authorities at every stage: during the audit, in administrative appeals and in litigation when no settlement is possible. Social security included.

- Defense in audits, reviews and information requests
- Substance of transactions and Article 69-B
- Administrative appeals and Tax Court litigation
- Amparo against assessments and statutes
- Conclusive agreements (PRODECON)
- Social security: IMSS and INFONAVIT



Anti-Money Laundering

We help companies engaged in vulnerable activities comply with Mexico's anti-money laundering law and identify their beneficial owners, with a compliance system that can stand up to an inspection.

- Vulnerable activity assessment
- Registration with the SAT
- Compliance manual, know-your-customer and reporting
- Beneficial ownership (AML law and Tax Code)
- Training and compliance audits
- Defense in inspections and penalty proceedings

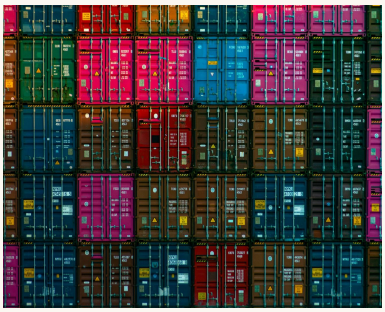
Advisory and international business



Tax Consulting

We review business decisions for their tax impact before they are made, so the operation is efficient and defensible.

- Tax planning and structuring
- Opinions on specific transactions
- Compliance diagnostics
- Related-party transactions
- Tax due diligence
- Tax refunds and credits



Foreign Trade

We support companies that import and export, from their registries and programs to their defense before customs authorities.

- Importer and sector registries
- IMMEX program and VAT/IEPS certification
- Tariff classification and origin
- Customs compliance reviews
- Defense in customs audits and seizures (PAMA)



Soft Landing

We support foreign companies entering Mexico so they start operating with their foundations in place from day one.

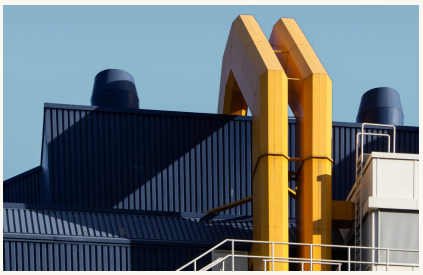
- Entity and tax structure
- Incorporation and foreign investment registry
- Tax ID, e.firma and tax mailbox
- Importer registry and IMMEX program
- Employer registration with IMSS and INFONAVIT
- First operating contracts

Industries we serve

We know how our clients operate.



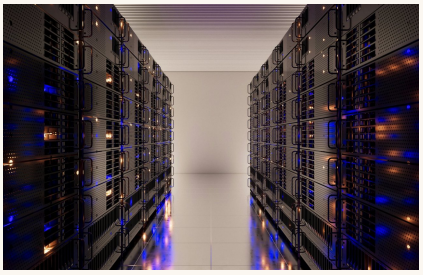
Automotive



Manufacturing & processing



Logistics & foreign trade



Technology & data centers



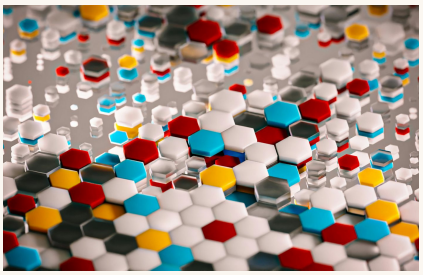
Retail & services



Agribusiness



Food



Healthcare & pharma



New investments

How we work

A partner in charge

Every engagement is led by a partner who co-ordinates the specialists the matter requires and is your direct contact from start to finish.

A view of the whole business

Legal, tax, foreign trade and operational issues are analyzed together: every recommendation considers its effect on the whole company.

From diagnosis to execution

We support you from analysis and planning through implementation and, when needed, defense.

Clarity and speed

Written answers, with a concrete recommendation, clear fees and agreed timelines.

Our team



MANAGING PARTNER

Bertin Gutiérrez

Bertin Gutiérrez is Managing Partner of Artegia. He has more than 15 years of experience in tax matters, specializing in tax controversy and litigation, with a strong practice in corporate and labor advisory and defense.

His career spans the private and public sectors. He was Senior Manager of Tax Controversy at Deloitte and a legal services associate at Baker Tilly. In the public sector, he served as Litigation Coordinator before the Mexican Supreme Court at the Federal Tax Attorney's Office, and was in charge of Tax Collection and Customs Administrative Proceedings at the Ministry of Finance of the State of Puebla.

He currently advises international business groups on complex transactions in tax, corporate and labor matters.

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BUSINESS DEVELOPMENT DIRECTOR

Mónica Maldonado

Mónica Maldonado is Business Development Director of Artegia. She leads client relationships and business development, and works with each client from the first conversation so the service responds to what their operation needs.

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Pro bono commitment

We believe specialized advice should also be within reach of the most vulnerable.



Artegia offers *pro bono* services in our areas of expertise. We take them on with the same rigor, the same team and the same dedication as any other engagement of the Firm.

We give priority to civil society organizations, private charitable institutions and projects with social impact whose continuity depends on a sound legal and tax structure.

Pro bono areas

- Corporate
- Labor
- Tax Controversy
- Tax Consulting
- Foreign trade



Let's talk

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