



Enrique Hernandez-Pulido, Partner

Practice Areas	Tax, International Private Client Tax, Corporate and Individual Latin America - US Cross-Border Trusts and Estates Beer, Wine and Spirits Asia-Pacific Cross-Border Hospitality
Admissions	California Mexico (Nationwide)
Languages	Spanish
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Professional Summary

Enrique Hernández-Pulido's legal practice includes representing clients in international tax planning and related international matters, particularly Mexican and US-Mexican legal matters. Enrique represents clients in the development of business transactions, worldwide investment and financing structures, planning for worldwide income and estate and inheritance taxes. He is licensed to practice in California and Mexico. He serves on Procopio's Management Committee, and chairs its Latin America – US Cross-Border Practice Group and Co-chairs its Beer, Wine and Spirits Practice Group.

Enrique worked for ten years in the Mexican government in the areas of tax, finance and administration, acting as Subprocurador Fiscal de la Federación (Under Fiscal Federal General Attorney) in charge of consultation and legislative issues, Director General Jurídico (Legal General Director) of IPAB (Mexico's Bank Deposit Insurance Federal Authority) and Director Jurídico (General Counsel) of FIDELIQ. Before his



public career, Enrique was an associate attorney for the law firm of Bryan, González Vargas y González Baz in Mexico City. Before relocating to San Diego, he was on the faculty at ITAM (Instituto Tecnológico Autónomo de México) in Mexico City teaching advanced courses in tax law in its School of Law.

Enrique is a past chair of the International Law Section and of the International Tax Committee of the Tax Section of the California State Bar and of the International Law Section of the San Diego Bar Association. He is a member of the Practice Council for NYU's School of Law's LLM in International Tax and of the Council for the Center for US- Mexican Studies of the University of California in San Diego.

Enrique has published articles on tax law and policy and has directed several tax related professional thesis. He is a frequent speaker at international tax events through Latin America, Mexico and the US, including those organized by the International Fiscal Association (IFA), Society of Trust and Estate Practitioners (STEP), the Mexican Bar Association, the California Bar Association (now California Lawyers Association), the New York Bar Association, the Mexican Institute of Public Accountants, the Inter-American Association of Public Accountants and many other national and regional Lawyer and CPA associations, among others. He is a prolific writer of articles and essays on International Tax Topics and has been the subject of various media interviews in Mexico and the US.

Representative Matters

- Represents multi-national families (with a focus on Mexico) in developing worldwide income, estate and inheritance tax, international wealth preservation structures and pre-immigration international tax planning.
- Structures complex transactions involving the merger, sale and liquidation of Mexican and US private and governmental entities and their corporate assets located in the US, Mexico and other jurisdictions.
- Represents Mexican manufacturing and service companies with respect to their US matters, subsidiaries and operations.
- Designs, structures and implements outbound and cross-border tax plans for US corporate and individual clients investing in Mexico.
- Represents clients in structuring new business entities such as limited liability companies and corporations.



- Represents clients in structuring international joint ventures and international reorganizations.
- Assists US clients in obtaining and coordinating competent and specialized Mexican legal counsel for different types of projects, matters or litigation.
- Assists in structuring complex inbound tax plans for foreign individual clients.
- Assists in structuring complex estate plans for foreign individual clients with economic US interests and beneficiaries.
- Assists in the representation of Mexican manufacturing and services companies with US companies.
- Assists in structuring new business entities such as limited liability companies and corporations.
- Assists in structuring international joint ventures and international reorganizations.
- Assists in the representation of multi-national families (with a focus on Mexico) in developing worldwide income, estate and inheritance tax and international wealth preservation structures.

Recognitions

- *The Best Lawyers in America*® 2021 (Tax Law)
- Special Certificate of Merit for Excellence in Research and Writing – Master’s Thesis: “Alternatives for Taxing Financial Services through a VAT in Mexico”
- *San Diego Super Lawyers*® Rising Star 2015 (International)
- “San Diego Super Lawyers,” *Super Lawyers Magazine*, San Diego 2015

Community

- California Lawyers Association, International Law and Immigration Section: Member of the Board of Representatives (2021)
- American Bar Association
- Barra Mexicana de Abogados (Mexican Bar)
- Harvard Law School Alumni Association – Mexico
- San Diego County Bar Association



- The California State Bar – Chair, International Law Section, Taxation Section International Committee Past Chair, International Section Treasurer and Executive Commission
- Advisory Board Member, Center for U.S. – Mexican Studies (USMEX) at the School of Global Policy and Strategy at the University of California San Diego

Education

- L.L.M./ITP (International Taxation and Tax Policy), Harvard Law School, 1995
- LL.D., Universidad Iberoamericana, 1992
- MBA, University of Texas at Austin McCombs School of Business
- MBA, Instituto Tecnológico de Estudios Superiores de Monterrey (Tec de Monterrey)

News Coverage

- “Fake Invoices Cost Mexico \$2.5 Billion in 2017, Tax Chief Says,” Tax Notes, June 25, 2020.
- Demetriou-Jones, Emilio. [“Mexico’s proposed tax evasion measures may be too ambitious, hear delegates,”](#) Latin Lawyer, December 3, 2019.
- Fry, Wendy. [“Mexico welcomes Americans as largest immigrant group,”](#) San Diego Union Tribune, June 17, 2019.
- “Procopio elects new management committee member,” *San Diego Daily Transcript*, March 25, 2019.
- “Sullivan Vineyards & Winery Find New Home at VITE with Procopio’s Counsel,” *San Diego Daily Transcript*, January 23, 2018.
- [“Plan fiscal de EU afecta a economía: Banxico y SHCP,”](#) *El Universal*, December 20, 2017.
- [“Impuesto estatal en EU limita el recorte,”](#) *El Financiero*, December 18, 2017.
- [“Estos son los 9 principales cambios de la reforma fiscal de EU,”](#) *El Financiero*, December 18, 2017.
- Brenda G. Wong, [“What Are the Property Tax Considerations for a U.S. Citizen Investing in a Mexican Timeshare?”](#) *Mansion Global*, March 9, 2017.
- “USD School of Business and Procopio Announce 2nd Annual International Business Summit,”



Procopio, March 3, 2017.

- Hoke, William. "Mexican Finance Minister, Tax Commissioner Resign After Presidents Met With Trump," *Tax Analysts*, September 2016.
- Alberto Aguilar, Don Dinero. "Mexican Banks will support the U.S. with the Implementation of FATCA," January 2014.

Seminars

- Presenter: "Mexico's Presidential Election - New Strategies for New Times," STEP Orange County 8th Annual Institute On Tax, Estate and the World Economy, Newport Beach, Ca, February 4, 2019.
- Moderator. "The U.S. Tax Reform's Impact on Estate and Inheritance Tax Planning for Multinational Families," USD Procopio International Tax Institute, November 2, 2018.
- Moderator. "Mexico Challenges Toward the U.S. Tax Reform. What Has Been Done and What Must be Done?" USD Procopio International Tax Institute, November 1, 2018.
- Moderator. "Latin American Family Offices Boom and their International Tax Challenges," USD Procopio International Tax Institute, San Diego, October 26, 2017.
- Moderator. "Estate Planning for Latin American Families in a World Post Amnesty and CRS/FATCA," USD Procopio International Tax Institute, San Diego, October 26, 2017.
- Co-presenter. "An Open Dialogue on the Challenges of Global Practice," Transitional Law Summit: International Law in the 21st Century, Los Angeles, Ca, November 4, 2016.
- Moderator. "Offshore and Amnesty Programs – Update on CRS and FATCA Implementation in Latin America," USD Procopio International Tax Institute, October 21, 2016.
- Moderator. "New International Estate and Tax Planning Strategies for Latin American Families," USD Procopio International Tax Institute, October 20, 2016.
- Moderator. "BEPS Implementation in Mexico," USD Procopio International Tax Institute, October 20, 2016.
- Moderator. "State Aid: A Plague on All Their Houses" USD Procopio International Tax Institute, October 20, 2016.
- Co-presenter. "Business Perspective and Analysis – The Five Year Vision," USD Procopio International Business Summit, San Diego, CA, March 18, 2016.

- Co-presenter. “Case Study – Challenges: Adapt, Adjust and the Pedal to the Metal,” USD Procopio International Business Summit, San Diego, CA, March 18, 2016.
- Co-presenter. “How to Promote and Market Your Products/Services in the U.S.” USD Procopio International Business Summit, San Diego, CA, March 17, 2016.
- Moderator. “PRODECON, Experiences and Challenges after 4 Years,” USD Procopio International Tax Institute, San Diego, CA, October 22, 2015.
- Moderator. “Estate Planning for Latin America,” USD Procopio International Tax Institute, San Diego, CA, October 22, 2015.
- Moderator. “Mexican 2016 Tax Reform and Oil & Gas Update,” USD Procopio International Tax Institute, San Diego, CA, October 23, 2015.
- Co-presenter. “Practice Focus: US/Mexico Planning,” The Inaugural STEP USA Conference, San Diego, CA, June 4, 2015.
- Panelist. “Prevencion del fraude mediante el Intercambio de Information entre las Administraciones Tributarias,” International Fiscal Association (IFA), Santo Domingo, Dominican Republic, May 21, 2015.
- Moderator. “International Tax Update: Mexico's Tax Reform,” USD Procopio International Tax Institute, October 31, 2014.
- “Cross Border Asset Protection in the 21st Century,” USD Procopio International Tax Institute, October 30, 2014.
- Moderator. “International Tax Audits & International Tax Appeals,” USD Procopio International Tax Institute, October 30, 2014.
- Moderator. “Cross Border Tax Planning and Corporate Structuring Considerations for US Companies Investing in Energy Projects in Mexico,” USD Procopio International Tax Institute, October 30, 2014.
- Panelist. “Conclusions on Energy Reform: Opportunities for U.S. Businesses,” San Diego, CA, September 19, 2014.
- Co-presenter. “Cross Border Tax Considerations for Financing Energy Projects in Mexico,” San Diego, CA, September 19, 2014.
- Moderator. “Judicial Review of Tax Laws: What is the Correct Standard for It?,” USD, School of Law – Procopio International Tax Institute 2013, San Diego, CA, October 24-25, 2013.



- Moderator. "Private Sector Commentary on Proposed Mexican Tax Reform," USD, School of Law – Procopio International Tax Institute 2013, San Diego, CA, October 24-25, 2013.
- Moderator. "International Tax Update: Mexico's Tax Reform," USD, School of Law – Procopio International Tax Institute 2013, San Diego, CA, October 24-25, 2013.
- "Important International Tax Issues for Cross-Border Business and Foreign Investors," State Bar of California, International Law Section, San Diego, CA, May 31, 2013.

Publications

[Read Enrique's Procopio articles](#)

- Co-author. "[Eleven Key Considerations for the Prudent Prospective Luxury Home Purchaser](#)," May 18, 2018.
- Contributing author. "[Mexico's Proposed Tax Reform: International and Cross border Highlights](#)," October 2013.
- "[Now You See It, Now You Don't! The Demise of the Mexican Residential Trust \(Fideicomiso\), International Tax Consequences & Planning Considerations](#)," April 29, 2013.
- "[Preparing your Mexican Investments for the Jump into the 2013 Tax Cliff](#)," September 5, 2012.