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Global Tax Alert

News from EY Americas Tax

Mexico proposes amending miscellaneous tax regulations to suspend certain due dates in response to COVID-19

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EY Americas Tax

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On 4 May 2020, the Mexican Tax Administration (SAT for its Spanish acronym) released on its website the sixth draft of the First Resolution of Amendments to the 2020 Miscellaneous Tax Regulations (MTRs), which would suspend certain due dates both for the SAT and taxpayers from 4 May 2020 through 29 May 2020 in response to COVID-19. The suspension will not be effective until the new rules are published in the *Official Gazette*.

The suspension would apply to all procedures and filings before the SAT that cannot be done electronically, including administrative appeals, ongoing tax audits and petitions for permits or authorizations. The suspension would not apply to the following:

- ▶ The filing of tax returns, notices and reports
- ▶ The payment of taxes, levies and proceeds
- ▶ Claims for tax refunds
- ▶ Administrative-law enforcement actions
- ▶ Customs procedures
- ▶ SAT assistance to taxpayers

Consequently, taxpayers must still file their monthly tax returns and other informative returns and pay the corresponding taxes. Likewise, the SAT must promptly refund overpayments of taxes, if any.

Internal SAT deadlines would also be suspended, provided the SAT cannot conduct its procedures electronically, such as those related to compliance with anti-money laundering procedures, and the initiation and conclusion of tax audits.

If any procedure subject to suspension is performed during the suspension period, the new rules note that the action will be deemed to be made on the first business day of June 2020 (Monday, 1 June 2020).

For additional information with respect to this Alert, please contact the following:

Ernst & Young LLP (United States), Latin American Business Center, New York

- ▶ Ana Mingramm ana.mingramm@ey.com
- ▶ Enrique Perez Grovas enrique.perezgrovas@ey.com
- ▶ Jose Manuel Ramirez jose.manuel.ramirez@ey.com
- ▶ Pablo Wejcman pablo.wejcman@ey.com

Ernst & Young LLP (United States), Latin America Business Center, Chicago

- ▶ Alejandra Sanchez alejandra.sanchez@ey.com

Ernst & Young LLP (United States), Latin America Business Center, Miami

- ▶ Terri Grosselin terri.grosselin@ey.com

Ernst & Young LLP (United States), Latin America Business Center, San Diego

- ▶ Ernesto Ocampo ernesto.ocampo@ey.com

Ernst & Young LLP (United States), Latin America Business Center, Houston

- ▶ Francisco Noguez javier.noguez@ey.com

Ernst & Young Abogados, Latin America Business Center, Madrid

- ▶ Jaime Vargas jaime.vargas.c@es.ey.com

Ernst & Young LLP (United Kingdom), Latin American Business Center, London

- ▶ Lourdes Libreros lourdes.libreros@uk.ey.com

Ernst & Young Tax Co., Latin America Tax Desk, Japan & Asia Pacific

- ▶ Raul Moreno, *Tokyo* raul.moreno@jp.ey.com
- ▶ Luis Coronado, *Singapore* luis.coronado@sg.ey.com

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