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Global Tax Alert

News from Americas Tax Center

Mexico: New amendments to Miscellaneous Tax Regulations on tax incentives for the northern border region are effective

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The Mexican Tax Administration (SAT for its Spanish acronym) published the Ninth Resolution of Amendments to the 2018 Miscellaneous Tax Regulations (MTRs) in the *Official Gazette* on 9 April 2019. The amendments are effective as of that date. In general, the published amendments to the MTRs adopt the draft provisions previously released by the SAT. (For more information on the MTRs and the tax incentives for the northern border zone, see EY Global Tax Alert, [Mexican Tax Administration issues amendments to Miscellaneous Tax Regulations on tax incentives for the northern border region](#), dated 2 April 2019.)

The amendments extend the deadline for filing the notice to enroll in the value added tax (VAT) registry from 7 February 2019 to 30 June 2019. The amendments also clarify that: (1) taxpayers included on the list of non-compliant taxpayers as a result of the cancellation of fines may apply for the VAT tax incentive; (2) taxpayers that have performed any business with non-compliant taxpayers may request the income tax and VAT incentives, provided they stop doing business with those taxpayers before submitting the request and supporting documentation; and (3) certain tax incentives may be combined with the income tax incentive for the northern border region.

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