

Tax Practice Group Newsletter

State Level Tax Incentives and Administrative Measures Given as Relief for the COVID-19 Pandemic

Due to the health emergency caused by the COVID-19 in México, various states of Mexico have granted tax incentives and administrative facilities on state contributions, as follows¹:

State	Publication Date of Agreement or Decree)	Payroll Tax	Other State Taxes	Duties	Suspension of Audits	Suspension of deadlines and time limits	Other administrative measures
Aguascalientes	28/02/2020	✓	✓	✓	✓	x	x
Baja California	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Baja California Sur	23/03/2020; 07/04/2020	✓	x	✓	x	✓	x
Campeche	23/03/2020	x	x	x	x	✓	x
Chiapas	01/04/2020	x	x	x	x	✓	x
Chihuahua	28/03/2020; 04/01/2020	✓	✓	✓	✓	✓	x
Ciudad de México	20/03/2020; 17/04/2020	x	✓	x	x	✓	✓
Coahuila	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Colima	30/03/2020	✓	✓	✓	✓	✓	x
Durango	24/03/2020	✓	x	✓	x	x	✓
Estado de México	23/03/2020; 26/03/2020; 17/04/2020	✓	x	x	x	✓	x
Guanajuato	26/03/2020; 27/03/2020	✓	x	✓	x	✓	x
Guerrero	30/03/2020	✓	✓	x	✓	x	x
Hidalgo	26/03/2020; 20/04/2020	✓	✓	x	✓	✓	x

¹ Information updated until **April 22, 2020**.

Jalisco	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Michoacán	26/03/2020; 06/04/2020	✓	✓	✓	✗	✗	✓
Morelos	27/03/2020	✓	✓	✓	✗	✗	✗
Nayarit	01/04/2020	✓	✓	✓	✗	✓	✗
Nuevo León	20/03/2020; 01/04/2020	✓	✗	✗	✓	✓	✗
Oaxaca	25/03/2020	✓	✓	✗	✗	✗	✗
Puebla	25/03/2020; 13/04/2020	✓	✓	✓	✓	✓	✗
Querétaro	06/04/2020; 15/04/2020	✗	✗	✗	✗	✓	✗
Quintana Roo	24/03/2020; 03/04/2020; 21/04/2020;	✓	✓	✗	✗	✓	✓
San Luis Potosí	01/04/2020	✓	✓	✓	✓	✗	✗
Sonora	17/03/2020; 25/03/2020; 26/03/2020; 16/04/2020	✓	✓	✓	✓	✓	✗
Sinaloa	27/03/2020; 01/04/2020;	✗	✓	✓	✗	✗	✗
Tabasco	20/03/2020	✗	✗	✗	✗	✓	✗
Tamaulipas	21/04/2020	✓	✗	✗	✗	✗	✗
Tlaxcala	02/04/2020	✗	✗	✗	✗	✓	✓
Veracruz	03/04/2020	✓	✗	✗	✓	✓	✗
Yucatán	30/03/2020	✓	✓	✓	✗	✗	✗
Zacatecas	21/03/2020	✓	✓	✓	✗	✗	✗

More information on the tax incentives and facilities that we consider of greater relevance for taxpayers can be found on the table below.

STATE	TAX INCENTIVES AND ADMINISTRATIVE MEASURES ²	
Aguascalientes³	Payroll Tax	<ol style="list-style-type: none"> 1. Payment deferral for the payroll tax corresponding to the months of April, May and June 2020, for them to be covered in up to 8 equal monthly installments, without generating fines, updates and surcharges. 2. 30% discount on the payroll tax payment generated on the months of April to December 2020, for taxpayers who do not have more than 20 active workers in each of the months.
	Other State Taxes	<ol style="list-style-type: none"> 1. 10% discount on the payment of the Tax on the Acquisition of Used Motor Vehicles. 2. Discount of up to 40% on the Tax on Public Entertainment during the months of April to December 2020. 3. Payment deferral of the Final Sale Tax of Alcoholic Beverages that are incurred during the months of April, May and June 2020, to be covered in up to 8 equal monthly installments, respectively, without this generating fines, updates and surcharges.
	Duties	<ol style="list-style-type: none"> 1. Extension of the deadlines and time limits for compliance with the payment of vehicle control duties up to July 31, 2020. 2. The 5% discount referred to in article 40 of the Revenue Law of the State of Aguascalientes is maintained, for the fiscal year 2020, with respect to vehicle control for the months of April, May and June.

² For simplicity, state taxes levied on expenditures for the provision of subordinate personal services are referred herein as payroll tax ("ISN") although in certain states they are named differently.

³ <https://eservicios2.aguascalientes.gob.mx/PeriodicoOficial/web/viewer.html?file=../Archivos/4018.pdf#page=2>

		3. 10% discount on the payment of vehicle control duties made in April, May and June 2020, through the Government of Aguascalientes website.
	Suspension of audits	<p>1. Suspension of audit initiations up to May 2020.</p> <p>2. All audit action processes in the taxpayers' domiciles are suspended, during the months of April and May of 2020.</p>
Baja California Sur⁴	Payroll Tax	1. The obligation to file the monthly payroll tax return for March, April and May is deferred, for it to be filed no later than August 31, October 31, and December 31 of 2020, respectively.
	Duties	1. The payment of the duties for the issuance of the circulation card, which must be made in the first four months of the year, is deferred so that it is made no later than June 30, 2020.
	Suspension of deadlines and time limits	<p>1. Suspension of deadlines and time limits, from March 23 to April 30, 2020, for the State tax authorities to conclude the domiciliary inspections or the accounting reviews that are being carried out in the municipalities of Comondú, La Paz, Loreto, Los Cabos and Mulegé of the State of Baja California Sur.</p> <p>2. Suspension of certain deadlines and time limits, from March 23 to April 30, 2020, which have been transpiring as of March 23, 2020, consisting primarily in refunds, return and notice filing requirements, additional information and document requests, domiciliary inspections, tax liability determinations, audit of tax reports created by public accountants, expiration of powers of inspection, administrative appeals, and state nullity suits.</p>

⁴ http://secfm.bcs.gob.mx/fnz/wp-content/themes/fnz_bcs/assets/images/boletines/2020/12.pdf
http://secfm.bcs.gob.mx/fnz/wp-content/themes/fnz_bcs/assets/images/boletines/2020/17.pdf

Campeche ⁵	Suspension of deadlines and time limits	1. Suspension of deadlines and time limits, from March 23 to April 17, 2020, for the State tax authorities to conclude the domiciliary inspections or the accounting reviews, as well as to determine tax liabilities.
Chiapas ⁶	Suspension of deadlines and time limits	1. Deadlines and time limits related to the fulfillment of state fiscal obligations are suspended, from April 2 to 30, 2020. The suspension applies generally to requests, administrative appeals and other actions of a fiscal-administrative nature inherent in the fulfillment of state fiscal obligations under the jurisdiction of the Ministry of Finance.
Chihuahua ⁷	Payroll Tax	<p>1. Offset of the payroll tax corresponding to the months of April and May 2020 for taxpayers who sign the commitment to maintain at least 70% of the registered workforce as of February 29, 2020.</p> <ul style="list-style-type: none"> - 100% for taxpayers with less than 50 employees. - 50% for taxpayers with 51 to 90 employees. - Updates and surcharges for taxpayers with more than 90 employees. <p>2. Extension on the payment of 50% of the payroll tax corresponding to the months of April and May 2020, to taxpayers who have more than 90 employees and commit to maintain at least 70% of the workforce registered at 29 February 2020.</p> <ul style="list-style-type: none"> - April tax to be paid no later than November 17. - May tax to be paid no later than December 15.

⁵ <https://transparencia.finanzas.campeche.gob.mx/index.php/70-I>

⁶ <https://www.sgg.chiapas.gob.mx/periodico/periodico1824>

⁷ http://www.chihuahua.gob.mx/atach2/periodicos/po28_2020_.pdf
http://www.chihuahua.gob.mx/atach2/periodicos/po26_2020_.pdf

	Other State taxes	1. Offset of 100% of the amount that would correspond to the cost of lodging tax, for the months of April, May and June 2020.
	Duties	1. Offset of certain duties: i) vehicle control, including updates and surcharges; ii) for the issuance of certified copies of civil status records of persons; iii) related to driver's licenses; iv) for the issuance of a special permit for the sale of alcoholic beverages; v) for the granting of provisional permission for the operation of an establishment in which alcoholic beverages are sold or supplied.
	Suspension of audits	1. While the actions decreed to combat the COVID-19 pandemic are in force, procedures, hearings, as well as any other type of diligence or action related to the exercise of the powers of verification or supervision of compliance with state tax obligations are suspended.
	Suspension of deadlines and time limits	1. Suspension of deadlines and time limits, from March 30 to April 19, 2020, concerning actions carried out before the Ministry of Finance, the Legal Department, the Administrative Legal Department and the Tax Legal Department of Chihuahua.
Ciudad de México	Other State taxes	<p>1. In the case of the tax for vehicle possession or use, an extension is granted to obtain the subsidy referred to in the Decree published in Mexico City's Official Gazette on December 31, 2019, until June 30, 2020.</p> <p>2. In the case of the tax for vehicle possession or use, whose payment must have been made not later than March 31, 2020, an extension is granted until June 30, 2020, without generating late fees or indexation.</p>
	Duties	1. In the case of vehicular control duties (endorsement) whose payment must have been made not later than March 31, 2020, an extension is granted until June 30, 2020, without generating late fees or indexation.

⁸ https://data.consejeria.cdmx.gob.mx/portal_old/uploads/gacetas/3732ed66793fb4ad0fecb5efb7b30e7f.pdf
https://data.consejeria.cdmx.gob.mx/portal_old/uploads/gacetas/182dba042c9d9530ccac4e8d99f81f73.pdf

	Suspension of deadlines and time limits	1. From March 23 to April 19, 2020, the deadlines and time limits concerning administrative procedures, including the tax-related ones, that are executed before the Dependencies, Decentralized Bodies, Mayors and Entities of the Public Administration of the City from Mexico, are suspended.
	Other administrative measures	1. Deadlines and time limits for filing declarations and making payments corresponding to April 2020 are extended until April 30 of the same year.
Colima⁹	Payroll Tax	<p>1. Waiver of 100% of the payroll tax corresponding to March, April and May 2020, for taxpayers who have from 1 to 10 workers as of March 30, 2020.</p> <p>2. The payroll tax payment period is extended during the second semester of 2020, without generating surcharges or fines and without being the object of any legal requirement by the authority.</p>
	Other State taxes	<p>1. The payment period for the vehicle ownership or use tax is extended.</p> <p>2. 100% of the tax for the provision of the lodging service for the months of April, May and June 2020 is cancelled.</p> <p>3. The deadlines and time limits for the payment of the tax on professional exercise corresponding to the two-month periods from January to June 2020 is extended, until July 17 of the same year.</p>
	Duties	<p>1. Exemption surcharges and fines, as well as the granting of discounts in relation to the payment of duties for drinking water, sewage and sanitation services.</p> <p>2. Discount on payment of duties for procedures and services provided by the Institute for the Registration of Territory of Colima.</p>
	Suspension of audits	1. Up until May 31, 2020, the beginning of the exercise of verification powers in matters of state contributions and the enforceability of

⁹ <http://www.periodicooficial.col.gob.mx/p/30032020/p20033003.pdf>

		collection of tax credits through the Administrative Procedure of Execution will not be carried out.
	Suspension of deadlines and time limits	1. From March 30 to May 31, 2020, legal deadlines and time lapses for the authorities to conclude domiciliary inspections and accounting reviews by the authority are suspended.
Durango ¹⁰	Payroll tax	1. 50% exemption on payroll tax generated from March 25 to June 25, 2020. The exemption may be extended up to 75% to local micro, small and medium sized companies that prove to carry out extraordinary services to provide support to citizens at no extra cost.
	Duties	1. Extension of up to 6 months in deadlines and time limits of agreement-based payments of state duties. 2. 5% discount on payment of state duties through digital platform and online payment.
	Other administrative measures	1. Extension of up to 6 months in deadlines and time limits of agreement based payments of state taxes. 2. 5% discount on payment of state taxes through digital platform and online payment.
Estado de México ¹¹	Payroll tax	1. 50% subsidy on the payment of payroll tax generated in April 2020, to taxpayers who have up to 50 employees hired as of March 31, 2020, as long as their workforce does not decrease.
	Suspension of deadlines and time limits	1. Suspension from March 23 to May 30, 2020, of public assistance services, and deadlines and time limits related to reception of documents, reports, procedures, promotions, actions, diligences, notifications, citations, requests, requests of information and documentation, legal remedies and initiation, development and

¹⁰ <http://secretariageneral.durango.gob.mx/wp-content/uploads/sites/40/2020/03/8-Ext-24-de-Marzo-del-2020.pdf>

¹¹ <https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/files/pdf/gct/2020/abr173.pdf>
<https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/files/pdf/gct/2020/mar262.pdf>
<https://legislacion.edomex.gob.mx/sites/legislacion.edomex.gob.mx/files/files/pdf/gct/2020/mar234.pdf>

		resolution of procedures carried out before the Ministry of Finance, will not expire.
Guanajuato ¹²	Payroll tax	1. Possibility of making the payment for the payroll tax declared in March and April of 2020 in 6 equal installments.
	Duties	1. Extension in the deadlines and time limits to carry out the annual endorsement of license plates and circulation card. 2. Cancellation of accessories generated in March 2020 and no generation of updates, regarding the duties for the endorsement of the alcohol operating licenses concerning 2020. Neither will accessories or updates be generated for said duties during April 2020. 3. 5% discount on payments made through the website of the Ministry of Finance.
	Suspension of deadlines and time limits	1. Suspension from March 26 to April 17, of the deadlines and time limits concerning the execution of acts, diligences and procedures in charge of the State's Public Administration, such as: initiation, development and resolution of administrative procedures, notifications, citations, requests, additional documentation and information requests, and legal remedies. The suspension will be extended for as long as the force majeure situation lasts.
Guerrero ¹³	Payroll tax	1. Stimulus of 50% on payroll tax during March and April 2020, as long as the taxpayer proves to have lower income than that obtained last fiscal year in the same months.

¹² https://periodico.guanajuato.gob.mx/downloadfile?dir=anio_2020&file=PO%2062%203ra%20Parte_20200326_2320_13.pdf

https://periodico.guanajuato.gob.mx/downloadfile?dir=anio_2020&file=PO%2063%204ta%20Parte_20200328_0029_6.pdf

¹³ <http://periodicooficial.guerrero.gob.mx/wp-content/uploads/2020/04/Periodico-Edicio%CC%81n-Extraordinario-30-Marzo-2020.pdf>

		2. Extension for the filing of payroll tax returns for March and April 2020, to be filed up until June and July of the same year, respectively.
	Other State Taxes	1. 100% discount on lodging tax during the months of March, April 2020, provided that the taxpayer dedicates the incentive to their workforce.
	Suspension of audits	1. Suspension of initiation of audits on state taxes practiced to the state's economic sector, during March and April 2020.
Hidalgo¹⁴	Payroll tax	1. Exemption on payroll tax for the months of March, April and May 2020. <ul style="list-style-type: none"> - 50% for taxpayers whose payroll tax's taxable base in March, April and May of 2020 is less than \$ 500,000.00 pesos, taking previous tax returns as a parameter, specifically the one concerning February 2020. - 5% for taxpayers whose payroll tax's taxable base in March, April and May of 2020 is greater than \$500,000.00 pesos, taking previous tax returns as a parameter, specifically the one concerning February 2020.
	Other State taxes	1. 100% exemption on lodging services tax for the months of March, April and May 2020.
	Suspension of audits	1. Suspension of state tax related audit acts up until May 29, 2020.
	Suspension of deadlines and time limits	1. Suspension of deadlines and time limits established in state tax provisions from March 19 to May 29, 2020, with the exception of tax return filing and payment.
Michoacán¹⁵	Payroll tax	1. 100% subsidy on payroll tax generated in the months of March, April and May, regarding restaurants, hotels, spas and travel

¹⁴ http://periodico.hidalgo.gob.mx/?tribe_events=periodico-oficial-alcance-0-del-20-de-abril-de-2020
http://periodico.hidalgo.gob.mx/?tribe_events=periodico-oficial-alcance-7-del-26-de-marzo-de-2020

¹⁵ http://congresomich.gob.mx/ptb-search/page/3/?f=periodico_oficial_&ptb-search=1&a_o=2020&mes_=marzo&dia_
http://congresomich.gob.mx/ptb-search/?f=periodico_oficial_&ptb-search=1&a_o=2020&mes_=abril&dia_=6

		<p>agencies that have a workforce of up to 50 employees and that do not reduce their workforce during the contingency.</p> <p>2. 100% subsidy on payroll tax generated in the months of April, May, June and July, applicable to all subjects obligated to pay payroll tax.</p> <p>3. Cancellation of fines and surcharges imposed on subjects obliged to pay payroll tax, that do not have more than 50 workers, for the months of March to August 2020.</p>
	Other State taxes	<p>1. 100% subsidy for the lodging services tax, for the months of March, April, May and June 2020.</p> <p>2. Cancellation of 100% of fines and surcharges for the late payment of: i) tax on lotteries, raffles, and contests; ii) tax on the disposal of used motor vehicles; iii) ecological taxes</p>
	Duties	<p>1. 100% cancellation on fines and surcharges in the payment of duties for: i) issuance of license plates; ii) circulation hologram or annual circulation decal endorsement; iii) annual renewal of public service concessions.</p>
	Other administrative measures	<p>1. Extension of the payments in installments of tax credits for state taxes, up until November 2020.</p>
Morelos¹⁶	Payroll tax	<p>1. Deferral of payroll tax payment corresponding to March, April and May 2020, to be made no later than June 30, 2020.</p>
	Other State Taxes	<p>1. Deferral of payment of tax on lodging services tax and water park and spa services tax, corresponding to the two-month period March-April 2020, to be carried out no later than June 30, 2020.</p>
	Duties	<p>1. Deferral of payment of vehicle control duties for endorsement, to be made no later than June 30, 2020.</p>
Nayarit¹⁷	Payroll Tax	<p>1. Deferral of payroll tax payment for the months of March, April and May 2020, which must be covered during the period from July to December 2020.</p>

¹⁶ <http://periodico.morelos.gob.mx/periodicos/2020/5800.pdf>

¹⁷ [http://periodicooficial.nayarit.gob.mx:8080/periodico/resources/archivos/A%20010420%20\(03\).pdf](http://periodicooficial.nayarit.gob.mx:8080/periodico/resources/archivos/A%20010420%20(03).pdf)

		<p>2. Cancellation of 100% of the surcharges of the taxpayers' debts, from April 1 to June 30, 2020.</p> <p>3. Cancellation of 50% in fines for audit acts in process, during April 1 to June 30, 2020.</p>
	Other State taxes	<p>1. In relation to schedular taxes:</p> <ul style="list-style-type: none"> - Deferral of payment for the months of March, April and May 2020, and can be made from July to December 2020; - Cancellation of 100% of the surcharges of taxpayers' debts, from April 1 to June 30, 2020; - Cancellation of 50% in fines for audit acts in process, during April 1 to June 30, 2020.
	Duties	<p>1. Concerning duties for the issuance of permits in the alcohol sector, during the period from April 1 to June 30, 2020:</p> <ul style="list-style-type: none"> - 60% cancellation to individuals in the payment of the annual endorsement of 2020; - 50% cancellation on already generated fines. <p>2. Concerning duties for services provided by the public registry of property and commerce, a 50% discount is granted from April 1 to June 30, 2020.</p>
	Suspension of deadlines and time limits	<p>1. Paused deadlines and time limits in payroll tax audits during April 2020.</p> <p>2. Paused deadlines and time limits in audit acts in matters of schedular taxes, during April 2020.</p>

Nuevo León¹⁸	Payroll tax	<p>1. Persons who fall into any of the following categories are exempt from paying the payroll tax corresponding to the months of March, April and May 2020:</p> <ul style="list-style-type: none"> - Their gross income for income tax purposes related to the 2019 fiscal year does not exceed 4 million pesos, and they have a workforce of 1 to 10 direct employees. - They are dedicated to any of the following activities: restaurants, restaurant-bars, hotels, casinos, gyms, theaters, bars, cinemas and entertainment services.
	Suspension of audits	1. New audits carried out by state tax authorities are suspended from March 17 to April 20, 2020.
	Suspension of deadlines and time limits	1. Deadlines and time limits are suspended for the filing of administrative appeals and for the compliance of data or document requirements requested by the state authorities, from March 17 to April 20, 2020.
Oaxaca¹⁹	Payroll tax	1. Taxpayers who have decreased their income by 50%, in the second two-month period of fiscal year 2020, will obtain a fiscal stimulus of 50% on the generated tax and 100% in surcharges and updates generated in said period.
	Other State taxes	1. Tax incentive of 100% on the lodging services tax generated in the second two-month period of fiscal year 2020.
Puebla²⁰	Payroll tax	1. 100% exemption of payroll tax payment that must be made during April to December of 2020, to taxpayers with up to 10 employees.

¹⁸ http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168372_000001.pdf
http://sgi.nl.gob.mx/Transparencia_2015/Archivos/AC_0001_0007_00168404_000001.pdf

¹⁹ <http://www.periodicooficial.oaxaca.gob.mx/listado.php?d=2020-3-25>

²⁰ <https://ojp.puebla.gob.mx/index.php/zoo-items-landing/item/acuerdo-de-la-spf-del-gobierno-del-estado-por-el-que-suspende-los-plazos-y-las-practicas-de-los-actos-de-fiscalizacion-o-verificacion-del-cumplimiento-de-obligaciones-la-realizacion-y-notificacion-de-actos-administrativos>
<https://puebla.gob.mx/plan-reactivacion-economica>

		<p>2. 50% exemption of payroll tax payment that must be made during April to September of 2020, with taxpayers with 11 to 50 employees.</p> <p>3. 100% exemption on the surcharges and indexation of the payroll tax that must be paid during April, May and June of 2020, to taxpayers with more than 50 employees. The tax must be paid during July, August and September of 2020.</p>
	Other State taxes	<p>1. The payment of the tax on possession or use of vehicles caused in the fiscal year 2020 is extended until June 1, 2020, without any updates or surcharges.</p> <p>2. Discount on the tax on possession or use of vehicles, surcharges and fines, in various percentages depending on the type of vehicle.</p> <p>3. Extension to obtain the incentive on the tax on possession or use of vehicle, up to September 30 of 2020.</p> <p>4. 100% exemption on lodging services tax that must be paid during April to December of 2020.</p> <p>5. 100% discount on indexation, surcharges and fines, related to vehicular control.</p>
	Duties	<p>1. The payment of duties for vehicular control services generated in fiscal year 2020 is extended until September 30, 2020, without indexation or surcharges.</p>
	Suspension of audits	<p>1. The practice of audit acts or obligation compliance verifications, notification of administrative acts or application of the Administrative Execution Procedure to collect state tax liabilities, is suspended up to April 30, 2020.</p>
	Suspension of deadlines and time limits	<p>1. The deadlines and time limits related to practice of audit acts or obligation compliance verifications, notification of administrative acts or application of the Administrative Execution Procedure to collect state tax liabilities, are suspended up to April 30, 2020.</p>

		2. Deadlines and time limits for the filing of legal remedies established by the Tax Code of the State of Puebla, are suspended.
Querétaro ²¹	Payroll tax	1. Deduction to the payroll tax taxable base of 125 times the Measurement and Indexation Unit per month, during April, May and June of 2020.
	Duties	1. Exemption on payment of duties for the issuance of provisional permits to sale closed container, open container, and per drink alcoholic beverages at retail level, during April, May, and June of 2020. 2. Extension on payment of duties for the endorsement of licenses to store, sale, transport and consumption of alcoholic beverages in force as of April 15, 2020, to be made until July, August and September of 2020, without late fees or indexation.
	Suspension of deadlines and time limits	1. Deadlines and time limits related to acts and procedures in charge of the State's Ministry of Finance are suspended from March 31 to April 30, of 2020.
Quintana Roo ²²	Payroll tax	1. Deferral for the filing of returns and payment, corresponding to March, April and May 2020, to be made up to October, November and December 2020. 2. 100% subsidy to taxpayers with no more than 50 workers, who pay and declare in due time the payroll tax corresponding to the months of April and May, 2020. 3. 50% subsidy to taxpayers with 51 or more workers, who pay and declare in due time the payroll tax corresponding to the months of April and May, 2020.
	Other State taxes	1. Deferral for the filing of returns and payment concerning months March, April and May 2020, to be made up to October, November

²¹ <https://lasombradearteaga.segobqueretaro.gob.mx/>

²² <http://segob.qroo.gob.mx/portalsegob/MicroPO.php>

		<p>and December 2020, regarding the lodging tax, the professional exercise tax and the extraction of materials from the soil and subsoil tax.</p> <p>2. 100% subsidy to taxpayers who pay and declare in time the professional exercise tax and the real estate disposal schedular tax, corresponding to the months of April and May 2020.</p> <p>3. 20% subsidy to taxpayers who pay and declare in time the extraction of materials from the soil and subsoil tax, corresponding to the months of April and May 2020.</p>
	Suspension of deadlines and time limits	<p>1. March 23 to April 17 of 2020 are declared as non-working days. In these non-working days, no deadlines and time limits will be considered for the exercise of powers of verification, as well as the presentation, processing and resolution of administrative appeals competence of the State's Ministry of Finance and Planning.</p> <p>2. Deadlines and time limits are suspended, during the period from March 26 to April 30, 2020, for the practice of actions and proceedings on administrative procedures that are carried out before the Ministry of Finance and Planning of the State of Quintana Roo and the Prosecutor's Office of said state.</p>
	Other administrative measures	<p>1. The state tax fiscal obligations that must be fulfilled during the period from March 23 to April 17, 2020, will not cause indexation, surcharges and fines, as long as they are fulfilled within the fifteen days following the end of said period.</p> <p>2. Facilities are granted for the regularization of debts that mature during March to May of 2020, in relation to the Drinking Water and Sewage Commission.</p>
San Luis Potosí²³	Payroll tax	<p>1. 100% stimulus on payroll tax generated during March to June 2020 for taxpayers who have up to 50 workers, as well as those who dedicate themselves to the public transport service.</p>

²³ <http://apps.slp.gob.mx/po/ConsultaDocumentos.aspx>

		2. The deadlines and time limits for the payment of payroll tax generated during March to June 2020 is extended to July 15, 2020.
	Other State taxes	1. 100% stimulus on the lodging services tax generated during April to June 2020. The service providers should not transfer the tax to the people who receive the lodging service. 2. 100% stimulus on the acquisition of used motor vehicles tax for the months of April to June 2020.
	Duties	1. Incentives related to vehicle control duties, magazine duties, and annual endorsement, consisting of expansion in payment, discounts and offsets.
	Suspension of audits	1. The inspection and execution procedures of state contributions are suspended as well as the labor inspection procedures, carried out by state authorities, up to June 30, 2020.
Sonora²⁴	Payroll tax	1. 50% tax credit on payroll tax generated during March and April 2020, regarding taxpayers who have between 1 and 50 workers on their workforce. The number of employees registered with the Mexican Social Security Institute is considered the workforce.
	Other State taxes	1. 100% tax credit on the lodging services tax generated during March and April 2020. 2. 50% tax credit on the support of the universities of Sonora tax generated during March and April 2020.
	Duties	1. Incentives are granted related to duties for: services of the public registry of property and commerce, issuance, revalidation and exchange of alcohol licenses and vehicle. Such incentives consist of offsets and extensions.

²⁴ <http://www.boletinoficial.sonora.gob.mx/boletin/images/boletinesPdf/2020/04/2020CCV31.pdf>
<http://www.boletinoficial.sonora.gob.mx/boletin/images/boletinesPdf/2020/03/2020CCV25III.pdf>
<http://www.boletinoficial.sonora.gob.mx/boletin/images/boletinesPdf/2020/03/EE25032020.pdf>
<http://www.boletinoficial.sonora.gob.mx/boletin/images/boletinesPdf/2020/03/2020CCV22II.pdf>

	Suspension of audits	1. Suspension of the exercise of verification powers, as well as of acts of inspection, in the matter of state contributions, from March 18 to May 5, 2020.
	Suspension of deadlines and time limits	1. The days elapsed in the period from March 23 to May 5, 2020 are declared as non-working days for the State's Ministry of Finance.
Sinaloa ²⁵	Other State taxes	1. 15% discount on the payment of the acquisition of used motor vehicles tax, to natural persons without business activity who make the payment online. 2. Extension on the payment of the lodging services tax, corresponding to the month of April 2020, up until May 17 of the same year.
	Duties	1. 15% discount on the payment of duties to replace the driving license, registration, license plate cancellation, annual endorsement of license plates and circulation card, for individuals without business activity who make the payments online.
Tabasco ²⁶	Suspension of deadlines and time limits	1. Administrative deadlines and time limits will not be computed, including those related to the payment and fulfillment of state and municipal tax obligations, from March 20, up to a later determined date.
Tamaulipas ²⁷	Payroll tax	1. Payment deferral of payroll tax for the months of April and May 2020, for taxpayers who have a maximum of 20 workers.
	Suspension of deadlines and time limits	1. Non-working days are declared from April 2 to 30, 2020, so the deadlines and time limits are suspended concerning the practice of

²⁵ <https://media.transparencia.sinaloa.gob.mx/uploads/files/2/POE-01-abril-2020-041-EV.PDF>
<https://media.transparencia.sinaloa.gob.mx/uploads/files/2/POE-27-marzo-2020-038.PDF>

²⁶ <https://tabasco.gob.mx/PeriodicoOficial/descargar/1493>

²⁷ <http://po.tamaulipas.gob.mx/wp-content/uploads/2020/04/cxlv-48-210420F.pdf>

Tlaxcala ²⁸		actions and proceedings in administrative procedures of state matter, whose activity is not essential.
	Other administrative measures	1. State tax obligations will not generate accessories (surcharges, fines and indexation) during the declared non-business days (April 2 to 30, 2020).
Veracruz ²⁹	Payroll tax	1. An extension is granted to comply with the payroll tax obligations corresponding to the months of March and April, from July 1 to December 31, 2020.
	Suspension of audits	1. Suspension of all kind of diligences applicable to procedures, domiciliary inspections, audit duration, accounting reviews, information and documentation requests, tax liability determination foreseen in the Code of Administrative Procedures of Veracruz, from March 30 to April 30, of 2020.
	Suspension of deadlines and time limits	1. Suspension of deadlines and time limits related to procedures, domiciliary inspections, audit duration, accounting reviews, information and documentation requests, tax liability determination foreseen in the Code of Administrative Procedures of Veracruz, from March 30 to April 30, of 2020.
Yucatán ³⁰	Payroll tax	1. 50% reduction on payroll tax generated during March and April 2020, also applicable to amounts withheld. 2. Extension to file the payroll tax return generated during March and April 2020, no later than December 10, 2020.
	Other State taxes	1. 100% reduction on schedular tax generated during March and April 2020, as well as granting of extension in the filing of returns. 2. 100% reduction on professional exercise tax generated during March and April 2020, as well as granting an extension in the filing of returns.

²⁸ <http://periodico.tlaxcala.gob.mx/indices/Ex02042020.pdf>

²⁹ <http://www.veracruz.gob.mx/gaceta-oficial/>

³⁰ http://www.yucatan.gob.mx/docs/diario_oficial/diarios/2020/2020-03-30_1.pdf

		<p>3. 100% reduction on lodging services tax generated during March to June 2020, as well as granting an extension in the filing of declarations.</p> <p>4. 100% reduction on the execution of material works and social assistance additional tax.</p> <p>5. Granting of extensions in the filing of returns for the following taxes: tax on lotteries, raffles, contests and games with legally permitted betting crossings, tax on expenditures on games and contests, tax on pawn shops and tax on the final sale of alcoholic beverages.</p>
	Duties	1. 100% tax incentive on payment of duties for the issuance of proof of compliance with tax obligations.
Zacatecas ³¹	Payroll tax	<p>1. Exemption on payroll tax generated during March and April 2020, on the following terms:</p> <ul style="list-style-type: none"> - 100% for those with less than 20 employees. - 50% for those with 21 to 40 employees. - 30% for those with more than 40 employees.
	Other State taxes	<p>1. 100% exemption on the payment of the lodging services tax generated during April and May 2020.</p> <p>2. Exemption from the payment of the additional tax for infrastructure, in different percentages depending on the year and type of vehicle.</p>
	Duties	1. Discounts on the payment of vehicle control duties, and registration of documents duties.

The foregoing information (updated until April 22, 2020) is not intended to be exhaustive nor should it be considered as a pronouncement on our part regarding the eligibility of a certain taxpayer for the application of the incentives and

³¹ <http://periodico.zacatecas.gob.mx/visualizar/d158318c-63a9-474c-ba23-b6c558659518;1.2>

facilities described herein, since their availability may be subject to compliance with certain requirements and some taxpayers could even be excluded from their application.

At Sánchez Devanny, our Tax practice area has extensive experience in these matters and will be able to advise on the possible application of these incentives and facilities. Please do not hesitate to contact us with any comments or questions.

This document was prepared by Mariana Eguiarte Morett (meguiarte@sanchezdevanny.com) and Edgardo Martínez Gastelum (emartinez@sanchezdevanny.com), jointly with Andrés Guzmán Ruiz (aguzman@sanchezdevanny.com) and Brandon Rodríguez Lugo (brodriguez@sanchezdevanny.com).

Contact

Abel Francisco Mejía-Cosenza
amejia@sanchezdevanny.com

José Ángel Eserverri-Ahuja
jae@sanchezdevanny.com

Mariana Eguiarte-Morett
meguiarte@sanchezdevanny.com

Emilio García-Vargas
egarcia@sanchezdevanny.com

José Ricardo Ibarra-Córdova
jribarra@sanchezdevanny.com

Pedro Angel Palma-Cruz
ppalma@sanchezdevanny.com

Guillermo Villaseñor-Tadeo
gvillasenor@sanchezdevanny.com

Luis Antonio Gonzalez-Flores
luis.gonzalez@sanchezdevanny.com

Ricardo León-Santacruz
rls@sanchezdevanny.com

Sánchez Devanny
Ciudad de México
Av. Paseo de las Palmas #525
Piso 6
Col. Lomas de Chapultepec
11000 CDMX
T. +52 (55) 5029 8500

Sánchez Devanny
Monterrey
José Clemente Orozco #335
Piso 4 Despacho 401
Col. Valle Oriente
66269 San Pedro, N.L.
T. +52 (81) 8153 3900

Sánchez Devanny
Querétaro
Blvd. Bernardo Quintana #7001
Torre 1 Oficina 1109
Col. Centro Sur
76079 Querétaro, Qro.
T. +52 (442) 296 6400



www.sanchezdevanny.com