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International Trade and Customs Practice and Tax Practice Group Joint Newsletter



Suspension of deadlines and legal terms of the Tax Administration Service

On May 4, 2020, the sixth early version of the First Resolution of Amendments to the Miscellaneous Tax Resolution (MTR) for 2020 was published on the Tax Administration Service (SAT) website.

Through this publication, several Rules were modified and added, specifically, Rule 13.3. "Suspension of deadlines and procedural legal terms", issued within the framework of preventive measures for mitigation and control of health risks due to the disease related to the virus SARS-CoV2 (COVID-19).

Based on the Rule at hand, the suspension of deadlines and procedural legal terms was decreed from May 4, 2020 to the 29th, under certain circumstances and with respect to specific acts and procedures related to the SAT.

Thus, it is very important to mention that the suspension decreed is subject to the fact that said acts and procedures could not be conducted through electronic means, otherwise the deadlines and procedural legal terms should be considered to run on a normal basis. The scope of the referred condition, in addition to other aspects established in the rule at hand, must be fully assessed in determining the application of the referred suspension in each particular case.

Based on the above, the procedures subject to the above-mentioned suspension include:

- i. The filing and resolution of revocation and non-conformity appeals.
- ii. The response and conclusion of customs administrative procedures and administrative procedures regarding omitted duties.
- iii. The beginning or conclusion of audit procedures.
- iv. The filing or resolution of permits, authorizations, concessions, inscriptions or registrations, as well as the beginning or resolution of procedures regarding the suspension, cancellation or revocation of such.
- v. Those related to the Anti Money Laundering Law.

In the event that the procedures in question have deadlines calculated in months or years, the corresponding suspension will be applied by adding 26 calendar days at the end of same.

In addition, this Rule specifies that the following acts to be conducted by and before the SAT (including those carried out by and before the federal entities in terms of administrative collaboration agreements in federal tax matters), will not fall within the suspension of deadlines and procedural legal terms:

- i. The filing of declarations, notices and reports;
- ii. The payment of contributions, products or benefits;

- iii. Tax returns;
- iv. Acts regarding the administrative procedure of execution;
- v. Acts regarding the entry and exit of goods and the means of transporting or conducting them, including acts regarding compliance with non-tariff regulations and restrictions;
- vi. Assistance and guidance services to taxpayers, including registration and notices before the taxpayers registration (RFC), which must be carried out personally before the Decentralized Taxpayers Services Administrations, provided that the corresponding appointment is processed on the SAT's web page.

In case of conducting any act or procedure suspended under Rule 13.3 of the MTR, such should be understood as carried out the first working day of June 2020.

It is important to establish that this note is an outline of the referred Rule published by the SAT. The full text can be consulted on: <https://www.sat.gob.mx/normatividad/58905/versiones-anticipadas-de-las-rmf>

In addition to the fact that each case must be analyzed on its merits in order to determine the possible application or not of the suspension indicated in the Rule, it should not be overlooked that it is still an advance version published by the SAT, which in accordance to its first transitory article, will enter into force the day after its publication in the Federal Official Gazette, which as of today has not occurred.

Our Foreign Trade and Tax Law practices are at your disposal to support you in reviewing specific cases to determine whether the suspensions announced by the authorities are applicable, or if you require additional information or support with the interpretation of the publication in question.

This bulletin was jointly prepared by Guillermo Villaseñor Tadeo (gvillasenor@sanchezdevanny.com), Luis Antonio González Flores (luis.gonzalez@sanchezdevanny.com), Eduardo Sotelo Cauduro (esotelo@sanchezdevanny.com), Raúl Hernández Lira (rhernandez@sanchezdevanny.com) y Yamile Pérez Moreno Chiapa (yperez@sanchezdevanny.com).

We are at your service for any questions or additional clarification you may require in relation to the foregoing.

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Contact

International Trade

Alberto Campos-Vargas
jacampos@sanchezdevanny.com

Eduardo Sotelo-Cauduro
esotelo@sanchezdevanny.com

Turena Ramírez-Ortiz
tramirez@sanchezdevanny.com

Tax

Abel Francisco Mejía-Cosenza
amejia@sanchezdevanny.com

Emilio García-Vargas
egarcia@sanchezdevanny.com

Guillermo Villaseñor-Tadeo
gvillasenor@sanchezdevanny.com

José Ángel Eserverri-Ahuja
jae@sanchezdevanny.com

José Ricardo Ibarra-Córdova
jribarra@sanchezdevanny.com

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

Mariana Eguarte-Morett
meguarte@sanchezdevanny.com

Pedro Angel Palma-Cruz
ppalma@sanchezdevanny.com

Ricardo León-Santacruz
rls@sanchezdevanny.com

Mexico City:

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

Monterrey:

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

Querétaro:

Bldv. Bernardo Quintana #7001
Torre 1 Oficina 1109 Col. Centro Sur, 76090
Querétaro, Qro.
T. +52 (442) 296 6400



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@SanchezDevanny



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www.sanchezdevanny.com

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