

## Tax Practice Group Newsletter



### New Subcontracting Obligations for Mexico City in 2021

On December 21, 2020, certain amendments to the Mexico City Tax Code were published in the local Official Gazette.

Effective as of January 1, 2021, Article 156-BIS establishes new obligations for taxpayers that hire or engage personnel through subcontracting structures, as follows:

- a. To submit to the Ministry of Finance a notice within 10 days following the date on which the contract is executed or amended;
- b. o submit the original or certified copy of the contract;
- c. Inform about the number of workers that provide the subcontracted services;
- d. State the name, Federal Taxpayers' Registry and fiscal address of the subcontracted service provider.

With respect to contracts signed or modified before January 1, 2021, the respective notice must be filed and obligations complied no later than January 30, 2021.

Finally, penalties for not filing the notice or for filing it extemporaneously consist of fines ranging from \$3,713.00 to \$9,413.00 pesos for each contract not reported.

This newsletter was prepared jointly by Guillermo Villaseñor Tadeo ([gvillasenor@sanchezdevanny.com](mailto:gvillasenor@sanchezdevanny.com)), and Yamile Pérez Moreno Chiapa ([yperez@sanchezdevanny.com](mailto:yperez@sanchezdevanny.com)).

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

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## Tax

This practice pragmatically advises clients on tax planning, federal and local tax optimization for new or existing operations and expansion projects, national and international corporate reorganizations, tax treaties, transfer pricing, private wealth management, and provides representation during complex tax audits and litigation.

### Tax

*Abel Francisco Mejía-Cosenza*  
[amejia@sanchezdevanny.com](mailto:amejia@sanchezdevanny.com)

*Arturo Garza-Mátar*  
[agarza@sanchezdevanny.com](mailto:agarza@sanchezdevanny.com)

*Emilio García-Vargas*  
[egarcia@sanchezdevanny.com](mailto:egarcia@sanchezdevanny.com)

*Guillermo Villaseñor-Tadeo*  
[gvillaseñor@sanchezdevanny.com](mailto:gvillaseñor@sanchezdevanny.com)

*Jorge López-López*  
[jlopez@sanchezdevanny.com](mailto:jlopez@sanchezdevanny.com)

*José Ángel Eseverri-Ahuja*  
[jae@sanchezdevanny.com](mailto:jae@sanchezdevanny.com)

*José Ricardo Ibarra-Córdova*  
[jribarra@sanchezdevanny.com](mailto:jribarra@sanchezdevanny.com)

*Luis Antonio Gonzalez-Flores*  
[luis.gonzalez@sanchezdevanny.com](mailto:luis.gonzalez@sanchezdevanny.com)

*Mariana Eguiarte-Morett*  
[meguiarte@sanchezdevanny.com](mailto:meguiarte@sanchezdevanny.com)

*Pedro Angel Palma-Cruz*  
[ppalma@sanchezdevanny.com](mailto:ppalma@sanchezdevanny.com)

*Ricardo León-Santacruz*  
[rls@sanchezdevanny.com](mailto:rls@sanchezdevanny.com)

### Ciudad de México:

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:

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



Sánchez Devanny Eseverri S.C.



@SanchezDevanny



/sanchezdevannymx

[www.sanchezdevanny.com](http://www.sanchezdevanny.com)

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