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Tax Controversy

Mexico: Trends & Developments

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Trends and Developments

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Overview

Fiscal year 2020 proved to be difficult for many industries in Mexico because of the pandemic and its economic impact, but mostly because of the response by the government towards regulating the continuity of businesses and sanitary measures.

Since the beginning of the pandemic, the Mexican government has decreed a sanitary emergency status, preventing the continuance of many business and industrial activities. The list of essential activities included very few commercial operations, and in many cases they were not even aligned to what the United States–Mexico–Canada Agreement commercial partners were permitting. This caused a temporary halt in the supply chain for many industries deemed as essential in the USA and Canada for quite a few months in 2020.

While economic support and tax incentive grants were almost non-existent to SMEs, and completely non-existent to large domestic or multinational businesses, the government decided that tax collection by the Tax Administration Service (*Servicio de Administración Tributaria*, or SAT) would be considered an essential activity. This resulted in a fiscal policy of not allowing any extensions for formal tax compliance obligations or in connection to the payment of taxes.

With several modifications to tax laws and some other statutory amendments that became legally effective in 2021, the SAT continues to improve actions to collect taxes based on:

- a robust electronic tax compliance and fiscal invoicing system;
- adopting new reporting obligations regarding international transactions pursuant to the OECD BEPS recommendations;
- demanding substantive and exhaustive supporting documentation of transactions; and
- programmes that seek self-correction by taxpayers before formal investigation activities.

The large-taxpayer section of the SAT continues to target relevant transactions using exchange of information with other countries, with information from local domestic informative returns and data collected from electronic accounting and invoices. During 2020, a new investigation and collection protocol was implemented by the SAT; using the legal tools available under criminal legislation, it was successful in collecting hundreds of millions of dollars in key cases concerning subsidiaries of multinationals and large domestic groups.

Taxpayers, their shareholders and top management have to understand the legal implications arising from joint tax liability and the potential criminal consequences of having a tax deficiency formally questioned by the SAT. It has become essential to have commercial transactions properly designed, documented and implemented, while the SAT is aggressively growing its scope of action and tax investigation. Building defence files on a real transaction time basis is becoming essential to properly explain and sustain a taxpayer's position in the event of an eventual questioning or formal audit by the SAT.

Tax audit programme for large taxpayers

On 22 February 2021, the Finance Ministry, through the SAT, published the Operative Master Plan 2021 (the "Master Plan"), the main objective of which is to increase taxation on large taxpayers, through improvement of the audit process.

In comparison with the Master Plan for 2020, in 2021 there are numerous modifications to the way the SAT will operate for the sake of increased taxation and audit efficiency.

The Master Plan is divided into five principal axes of implementation:

- the application of agile methods in operations that were successful in taxation, prioritising sectors with profits generated in 2020;
- strengthening arguments, to communicate strong observations to taxpayers that achieve self-correction;
- improve interaction between SAT auditing and contentious areas to invite taxpayers to self-correct;
- conduct in-depth audits for irregularities detected in VAT and income tax; and
- prior review of guarantees and a solid, timely determination of tax credits.

By 2021, the list of the main economic sectors on which the SAT will focus its audit has been expanded, as follows:

- beverages and tobacco;
- financial (development banking and insurance);
- hydrocarbons (fuel importers);
- telecommunications;
- automotive;
- nutrition;
- commerce;
- energy;
- pharmaceutical;
- finance; and
- mining and steel.

Concerning the audit items for 2021 as they previously stood – namely, (i) the deduction of investments, (ii) payments abroad, (iii) tax losses, (iv) corporate restructurings, (v) preferential tax regimes, (vi) variations in contribution capital accounts and net tax profit accounts (CUCA and CUFIN), (vii) VAT on transactions at the rate of 0%, (viii) the application of balances in favour and unfair returns, (ix) mining rights and (x) stimuli in the border region – the following are added:

- a deconsolidation/optional regime for groups of companies;
- capital repatriation;
- non-object VAT operations;
- special production and services tax accreditation and balances in favour; and
- southern border region stimuli.

Similarly, various tax reforms have entered into force that aim at optimising audit work, such as profit margins, deductions and fees by sector, business reason, interest deduction limit, reportable schemes and changes in the processing of conclusive agreements before the Mexican tax ombudsman (Prodecon). It will seek to trigger Mexico's information exchange agreements with other countries – such as the Foreign Account Tax Compliance Act, the Common Reporting Standard, country-by-country reporting – and direct requests generated by the tax authority to the competent authorities abroad.

Tax structures reporting obligations

The rules concerning the obligations to disclose and report several tax structures, introduced un the Federal Tax Code in 2020, are fully enforceable as of 2021. There is a new Title Six in the Federal Fiscal Code called "Disclosure of Reportable Structures". The Title contains Articles 197 to 202, which state, primarily, who are the subjects obligated to disclose reportable

structures, the events under which a scheme is deemed reportable, and the information that must be included when disclosing a structure.

Under said provisions, a reportable structure consists of any scheme or arrangement that generates or could generate, directly or indirectly, a tax benefit in Mexico. The concept of "structure or scheme" comprises any plan, project, proposal, counselling, instruction or recommendation communicated expressly or implicitly with the purpose to implement a series of legal acts.

On February 2021, the Ministry of Finance and Public Credit published a resolution stating that the reporting obligation will not be applicable to dealing with customised structures that result in a tax benefit of MXN100 million.

Documentation supporting capital and equity variations

Among the amendments made to the Federal Fiscal Tax Code, which entered into force on 1 January 2021, it is important to take note of those related to the documents and information that must be kept as part of the accounting records of Mexican entities.

As of 2021, corporate taxpayers have to consider as part of their accounting records any information and documentation that proves the economic substance of capital increases and reductions, mergers and spin-offs, as well as distribution of profits or dividends, as follows.

Capital increases

In the event of a capital increase, taxpayers should keep the bank account statements issued by financial institutions or appraisals when such increase is paid in cash or goods, or derived from a revaluation of assets. If the capital increase is due to a capitalisation of reserves, dividends or debts, the shareholders' meeting agreements in which such acts took place should be kept, along with the corresponding accounting records and the document issued by a certified public accountant (CPA) that certifies the existence of the liability and its value in terms of Rule 2.8.1.23 of the Treasury Regulations for Fiscal Year 2021, which should include:

- the name, Federal Taxpayers Registry or identification number, and country or jurisdiction of tax residence of the individual, entity or legal vehicle with which the obligation that caused the liability or debt was generated;
- the origin of the obligation from which the liability that is capitalised derived;
- in cases of liabilities derived from transactions with suppliers, verification of the entity's internal control so as to reasonably conclude the materiality of the operation;
- an indication if the liability being capitalised complies with the Financial Reporting Standards or the International Financial Reporting Standards that apply to the taxpayer;
- documents or bank account statements that prove delivery of the goods or services of the original obligation from which the liability being capitalised derived;
- in cases of liabilities derived from credit notes or financial instruments, verification of the calculation of accrued interest;
- in cases of liabilities derived from debt financial instruments whose value is determined by the reasonable value method, the methodology according to which the value was calculated;
- the date and value of the initial recognition of the liability and, if applicable, the increases or reductions that back the liability to the date of capitalisation;
- the currency exchange used and the date on which it was published, in cases of capitalisation of liabilities in foreign currency;

- the number and value of shares or equity quotas that were issued as part of the capitalisation;
- information from the shareholders' meeting agreements in which the debt capitalisation was agreed to, as well as all commercial folio numbers in which such agreements were registered; and
- the date on which the CPA issued the certification, with the name, professional ID number, register number and signature of the CPA. Much of the information and documentation that will now be certified by a CPA was already required by the SAT in its audit proceedings.

Capital reductions

In the case of capital reductions via a redemption or discharge of the partners' obligations, the bank account statements issued by financial institutions should be kept, as well as the shareholders' meeting agreements regarding the subscription, liberation and cancellation of shares, accordingly.

Mergers and spin-offs, amortisation of tax losses, dividend and profit distributions, capital redemptions or remittance of capital

Similarly, in cases of mergers and splits, amortisation of tax losses, dividend and profit distributions, capital redemptions or remittance of capital, the accounting records should include the bank account statements issued by financial institutions; the statement of changes in stockholders' equity; working papers of the movements to the CUFIN and CUCA, or any other account involved, notwithstanding the fiscal year in which the loss, loan or the movements to the account were originated; and the documentation that proves the precedence and origin of the tax loss and the loan.

Elimination of subcontracting structures

A multi-legislation bill concerning changes to labour, tax and social security laws has been presented by the president to the Congress, seeking to prohibit the outsourcing regime.

Federal Tax Code

- The initiative proposed to include subcontracting in the definition of labour, when an employer provides its own employees for the benefit of the contractor or when it makes them available to it.
- The provision of specialised services or the execution of specialised works that are not part of the corporate purpose or the economic activity of the beneficiary will not be considered subcontracting services. This would include intra-group shared services for back-office activities.
- A new assumption of joint liability for the contracting parties is included, in order to guarantee the contributions of the employees that provide services.
- A fine is established for failure to provide information by the contractor, which could be from MXN150,000 to MXN300,000 for each requirement not fulfilled.
- It is proposed to establish as a tax fraud crime any type of act that involves illegal or simulated labour subcontracting schemes.

Income Tax Law and Value Added Tax Law

- A deduction for tax purposes and an accreditation for VAT purposes in labour subcontracting is prohibited.
- A deduction for tax purposes and an accreditation for VAT purposes of the provision of services and the execution of specialised work is allowed, if the service provider provides the following:
  (a) a current authorisation issued by the Ministry of Labour;
  (b) a digital tax receipt that proves the payment of employees' wages who have

provided the service or executed specialised work;
(c) a statement of the full income tax withholdings made for employees;
(d) a declaration of the entire amount of VAT for the services provided;
(e) the total of the worker-employer contributions made to the Social Security Institute, as well as payment of the contributions to the Workers' National Housing Fund Institute, corresponding to the employees; and
(f) the obligation to withhold 6% of VAT for personnel services when they are made available to the contractor (in force during 2020) is repealed.

Cancellation of the digital seal certificate

The recent reform of the Federal Tax Code included assumptions allowing the SAT to cancel the digital seal certificate of taxpayers necessary to issue tax receipts.

These new assumptions consist of:

- when the SAT detects that the taxpayer that issued tax receipts did not distort a presumption of non-existent transactions supported in the same tax receipts and thus the transactions are definitively considered as non-existent; and
- the SAT detects that the digital seal certificate has been used by a taxpayer that did not distort the presumption of incorrect tax losses transfer.

The auditing process

Tax audits in Mexico may be conducted through on-site inspection of the taxpayer to review their accounting, goods and merchandise; through desk reviews, in which the tax authorities may require that taxpayers submit their accounting records, data and other required documents and information at the offices of the tax authorities; or through remote electronic reviews. In practice, most audits are conducted through desk reviews.

The Mexican tax authorities conduct audits based on information provided by the taxpayer. A key issue is that this information must be reproducible for the purposes of the review. The tax legislation in force requires all taxpayers to prepare and keep documentation that proves that all the transactions carried out during the year are in compliance with the requirements of the tax law.

Taxpayers must also disclose information through informative returns (*Declaración Informativa Múltiple*) regarding the transactions performed during the year, such as salary payments to employees, foreign resident payments and transactions with foreign related parties. Likewise, companies that are required to file an informative return (*Declaración Informativa sobre Situacion Fiscal*) must also submit the following appendices with comparative information from the previous year:

- balance sheet;
- income statement;
- cash flow statement; and
- capital contribution variations and their notes.

In Mexico, taxpayers must allow inspections to verify tax compliance and provide all documentation requested by the tax authorities. If the tax authorities believe that a taxpayer has not complied with its obligations adequately, that taxpayer must provide evidence demonstrating compliance.

The burden of proof resides originally with the taxpayer, which must prepare documentation to demonstrate that its transactions are in compliance with the tax law. If the tax authorities review this information and find that the taxpayer is not

in compliance, the burden of proof is reversed and the tax authorities are liable for determining a tax liability, considering the information available or otherwise identified for such purposes.

The defence file

Considering the above, the authors recommend preparation of supplementary documentation; ie, a defence file. A defence file provides additional protection for the taxpayer from potential questioning of the transaction by the tax authorities and assessment of additional tax liability. In this sense, the identification, gathering, classification and organisation of evidence, which confirms realisation of operations or transactions and the validity of the level of settlements, are very important.

Some of the necessary information or documentation included in the defence file is as follows:

- accounting records;
- financial statements;
- documentation and information that certifies the reality, substance and effective receipt of goods or services;
- controlled transactions in foreign currencies;
- electronic fiscal invoices in accordance with applicable formalities under the tax law;
- transaction payment vouchers;
- information on the persons for whom tax has been withheld, including their qualification to claim a double taxation convention benefit, if applicable;
- information on customers and suppliers, or, as the case may be, a statement of transactions with third parties (*declaración informativa de operaciones con terceros*);
- transfer pricing documentation in transactions with non-resident related parties; and
- documentation that proves the correct application of double taxation conventions.

Likewise, if the dispute goes before the Tax Court, the taxpayers are only allowed to submit any evidence that was shown to the SAT during the formal audit process or formally filed as proof at a contentious administrative stage, making a proper and timely integrated defence file of the utmost importance.

Owing to the lengthy process for resolving disputes in the administrative and judicial arenas, a path for mediation during the audit process was created, called the "conclusive agreement". Regarding ADR mechanisms, Prodecon arose from the need to strengthen the relationship between the tax authorities and taxpayers, creating a neutral meeting place for agreement and mutual trust. At this stage, it is also essential to provide the corresponding defence file, thereby speeding up the resolution process.

For all the above, the need is evident to adequately integrate the defence file that will be used in the different stages and instances (described below) of any tax audit.

Conclusive agreement procedure/mediation procedure

The conclusive agreement procedure was created in Mexico with the number of audits issued by the SAT, and the possible assessments that may arise from them, in mind. It is a mediation-type dispute resolution process that takes place between taxpayers, the SAT and Prodecon.

To initiate the procedure, it is necessary that a tax audit is open and that the SAT has indicated that a potential tax contingency would exist for the taxpayer. The procedure is initiated at the request of the taxpayer, prior to the actual assessment of a tax deficiency by completing an audit process.

According to the most recent tax reform, in force since 1 January 2021, taxpayers must file

the conclusive agreement within the following 20-day term after the last act, the writ of observations or the provisional resolution in an electronic audit is issued. Before this reform, taxpayers were allowed to file a conclusive agreement at any time before a formal tax assessment was issued.

In addition, the Federal Tax Code states that the conclusive agreement must not proceed in the following cases:

- when the powers of verification initiated by the authority were related to credit balances or undue payments;
- powers of verification through inspections made to third parties; and
- acts derived from the resolutions issued in compliance with another resolution issued in an administrative appeal or trial;
- in the event that the taxpayers are listed in terms of the Article 69-B, second and fourth paragraphs of the Federal Tax Code "blacklist".

When requesting the conclusive agreement procedure, taxpayers have to file their petition with Prodecon, describing the scope and specifics of the tax audit and providing arguments and evidence supporting their tax position. Note that a robust filing must be made in terms of supporting documentation and evidence.

The normal response from the SAT is against accepting an agreement or offering its own terms to settle the case. It would be Prodecon's decision to instruct and call the parties to discussion meetings and to open a discussion about the transactions subject to investigation.

It is important to note that the SAT is not compelled to settle the case and that Prodecon has no binding authority over the case. In the authors' experience, it is possible to reach a favourable outcome for taxpayers. However, in the event that a negative outcome occurs, taxpayers would be entitled to contest the tax assessment through the available legal options described below.

Any means of defence or a mediation procedure regarding conclusive agreements accepted and subscribed would not be admissible.

Legal Means of Defence against Tax Assessments

Administrative appeal

Once a tax assessment is determined by the SAT, taxpayers are entitled to file an administrative appeal before the legal section of the SAT. By filing the appeal, several advantages can be achieved.

Taxpayers will be relieved from securing a guarantee in the amount of the deficiency assessed (normally a bond), until a ruling at the appeal level is rendered.

The administrative appeal is optional. If a taxpayer decides to challenge the assessment directly before the Tax Court, it will be required to secure the tax contingency.

Through the appeal, taxpayers are allowed to submit any documentary evidence and information related to the audit that was not presented during the investigation stage, and to eventually strengthen the legal defence and merits of the case if appearing before the Federal Tax Court.

Because of the short term available to obtain enough evidence to prove the fulfilment of the obligations, taxpayers will be allowed to offer additional evidence during the 15-day term after the filing of the recourse and to file the same during the next 15 days counted as from the offering writ.

A binding precedent issued by the Supreme Court prevents taxpayers from filing documentary evidence and information directly at the Tax Court level, when such documents were not disclosed and presented during the audit stage or at the administrative appeal level.

Although the taxpayer is entitled to challenge an assessment directly before the Tax Court, the chances of prevailing will be jeopardised if the file during the tax investigation stage is not properly integrated.

An adverse ruling in the appeal will grant the taxpayer the opportunity to file a nullity claim directly before the Tax Court.

Nullity claim/Tax Court

Ordinary trial

A tax assessment must be challenged before a Tax Court through a nullity claim. This procedure can be filed under an ordinary trial, a trial for exclusive ruling on substantive merits or a trial followed through online resources.

As mentioned, this trial can be filed directly against the notification of a tax assessment or against the ruling issued in an administrative appeal procedure.

This trial is focused on obtaining a ruling that determines the legality or illegality of the tax assessment.

In the authors' experience, if a trial is well integrated and it is followed up properly and discussed with the magistrate in charge of the case, a taxpayer could obtain a favourable ruling. However, in several cases, the study of the arguments filed within the complaint is not complete and it is necessary to file a constitutional means of defence or direct amparo in order to obtain a better benefit and to not consent with parts of the ruling that could stand the plaintiff in a better position.

Unfortunately, the Superior Chamber of the Tax Court has been issuing rulings divergent from international tax doctrine, in deciding, for example, upon the application of the business profits concept under tax treaties.

A decision by the Federal Tax Court may be challenged by the taxpayer and/or by the tax authorities, as the case may be, before the Federal Circuit Courts.

In addition, resolutions issued by the Federal Circuit Courts that contain constitutional decisions, a direct interpretation of a constitutional disposition or the human rights protected by international treaties, or omissions in the analysis of constitutional discussions performed in a previous means of defence (direct amparo) may be challenged by the taxpayers through an extraordinary revision recourse before the Supreme Court of Justice.

These extraordinary revision recourse requirements have to be connected to an important and transcendent criteria necessary to be fixed in benefit of the Mexican legal system.

Trial for exclusive ruling on substantive merits

On 27 January 2017, an amendment to the Federal Law of Contentious Administrative Procedure was published incorporating the trial for exclusive ruling on substantive merits.

In this trial, only substantive matters of the tax authority's resolutions will be analysed, so through this procedure, no formal aspects can be alleged based on the principles of promptness, oral proceedings, substantial resolution and proportionality. A specialised chamber of the Tax Court with three magistrates specialised

in complex tax cases is responsible for following this procedure.

Only final resolutions derived from the exercise of the powers of verification of the tax authorities consisting of desk reviews, domiciliary visits and electronic review can be challenged through this trial. Also, based on a recent decision by the Superior Chamber of the Tax Court, this trial can be initiated to contest the rejection of tax refund claims.

A condition to admit a case under this trial is that the tax assessment or the controversy exceeds approximately MXN6.3 million, since this amount reflects matters that imply greater substantive complexity and that are related to the essential elements of taxes.

If the plaintiff chooses this form of trial, it will not be allowed to change the trial to an ordinary one.

With this trial, the plaintiff will be relieved of providing a guaranty for the payment of the tax assessment until the case is ruled on by the Tax Court. With the admission of the lawsuit, the magistrate will immediately order the suspension of the execution of the challenged act.

The essential stage of this trial is the hearing for the determination of the dispute, in which the magistrate briefly explains the nature of the controversy raised by the parties and gives them the opportunity to argue orally for their rights.

The parties may also request a private hearing with the magistrate, in which both parties will be present, providing them the same opportunity to approach, generating procedural balance and equality in the trial.

The authors have found that such a trial is convenient since it deals only with substantial matters and results in the effective delivery of justice, allowing the taxpayers to state their arguments verbally and to have a closer relationship with those who will resolve the substance of the case.

An important characteristic of this form of trial is that the specialised chamber responsible for the case is allowed to render a decision without being compelled to follow criteria from the Superior Chamber of the Tax Court, to the extent that it justifies its interpretation and application of the law.

Online trial

The online trial was introduced into the Federal Law of Contentious Administrative Procedures by the Decree of 12 June 2009, and is based on the use of information and communication technologies.

As a rule, the plaintiff has to provide an email and any writ must contain the advanced electronic signature and password that have to be obtained from the Online Justice System. Without fulfilling this requirement, it would not be considered to have been submitted.

The evidence must be filed legibly, stating whether it is an original, a simple copy or a certified copy; with the further detail of containing or not the autograph signature. Non-documentary evidence must be offered in the initial lawsuit and presented before the Specialised Online Trial Chamber.

The notifications in this trial must be made through the Tax Court's Online Justice System and the official of the Court must prepare the corresponding electronic minutes, in which they will specify the action or resolution to be issued and the attached documents, as well as provide their advanced electronic signature.

The online procedure is intended to achieve, among other things, remote access to files, 365

days a year, 24 hours a day; security in the use of advanced electronic signatures, as well as in notifications; reduction of the time taken by the trial process; trust in the individuals; and the reduction of paper.

In the authors' experience, the online trial is very useful because there is no need to physically file the corresponding writs before the Court. However, the Specialised Online Trial Chamber takes a lot of time to resolve these trials, which reduces the effectiveness of the online trial.

Constitutional means of defence/direct amparo

This trial constitutes a second instance of a trial filed against a tax assessment and is conducted by a Collegiate Circuit Court of the Federal Judicial Power.

With this means of defence, the Collegiate Circuit Court rules, considering the arguments of the plaintiff against the ruling issued by the Tax Court, and the constitutional arguments that were offered in the direct amparo claim.

If a constitutional issue prevails at the moment the Collegiate Circuit Court's ruling is issued, there is another means of defence, called "revision recourse", which must be filed before the Supreme Court of Justice.

Final Notes

An increase in the number of tax investigations by the SAT is expected during 2021. The scope and level of focus will be more specific each time, because of the amount and specification of data and information available through the electronic platform used for tax compliance in Mexico.

The government has expressed that a tax reform could occur this year to be enacted in January 2022. Special attention should be given to:

- large corporate tax payers;
- digital platform business; and
- high net worth individuals.

Sánchez Devanny is a leading Mexican law firm, with offices in Mexico City, Monterrey and Querétaro, that provides full-service legal advice both to Mexican and international clients. With distinct practice areas that regularly collaborate with one another, the firm helps clients make better decisions for their businesses as a whole, especially in the energy, automotive, retail, real estate, pharmaceuticals and manufacturing industries. Sánchez DeVanny builds enduring client relationships that go beyond individual service contracts; every effort is made to understand clients' businesses and expectations, to serve as an ally, and to provide complete, accessible and personalised advice. Throughout the firm, pride is taken in serving clients with a combined approach of experience and creativity.

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Guillermo Villaseñor has represented companies in different industries and sectors with respect to complex tax investigations concerning cross-border payments, application of international tax treaties, corporate reorganisations and transfer pricing, among others. Guillermo has been successful in reaching positive outcomes for multimillion-dollar tax investigations through administrative processes that prevented bringing the controversies to formal court litigation. He maintains an active presence with PRODECON, the Federal Administrative Court (the Tax Court) and the Courts of Justice. In addition to tax litigation, Guillermo is skilled in tax planning, taxation of corporate restructuring transactions, mergers, acquisitions and general tax advice, especially for business and multinational groups with operations in Mexico.

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Emilio García is a senior associate who joined Sánchez Devanny in 2012 as part of the tax practice group, where he advises national and foreign clients on tax issues, especially in litigation. He has 14 years of professional experience and his practice is mainly focused on tax, administrative and social security litigation, tax audits, and administrative proceedings before the tax authorities and PRODECON, as well as the amparo process. He has extensive experience in closing tax audits before a tax assessment.

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