

# Suspension of periods and legal terms for certain tax procedures

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As part of the First Resolution of Modifications to the Miscellaneous Tax Resolution for 2020 published on May 12, 2020, a new rule was added (Rule 13.3.), in which the Revenue Service Administration (“SAT”) suspended the legal terms and periods during which certain acts and procedures by and before tax authorities must be carried out. Such suspension is part of the measures to face the situation generated by the SARS-CoV2 virus and will be effective from May 4 to May 29, 2020 and with respect to terms and periods computed by months or years it is provided that 26 natural days will be added. The suspension is applicable to the following acts and procedures:

Acts and procedures carried out by SAT:

- I. Presentation and resolution of administrative appeals (*recursos de revocación y de inconformidad*).
- II. Regarding customs matters, suspension regarding the relief and conclusion of: (i) administrative procedures in custom matters, (ii) customs recognition, (iii) verification of goods in transport and, (iv) review of the documents filed during the clearance or exercise of the powers of inspection by tax authorities.
- III. All kind of audits, review and inspection by tax authorities in exercise of their verification powers (*facultades de comprobación*).
- IV. Filing and resolution of requests for permission, authorization, concession, registration; as well as the initiation or resolution of the procedures for suspension, cancellation or revocation thereof.
- V. Carrying out, processing or issuing the following acts: (i) verification of the Federal Taxpayer Registry, (ii) official queries made by taxpayers, (iii) review of administrative decisions not favorable to an individual, (iv) requests for clarification of information, (v) exercise of verification powers of inspection by tax authorities, (vi) determination of omitted contributions, (vii) conclusive agreements and appeals for revocation.
- VI. Filing, procedural steps, attention, realization or formulation of the promotions, requirements or actions that must be carried out in the substantiation of the acts referred to in the preceding sections.

Tax filings and procedures carried out by before SAT, to the extent such cannot be done through electronic means:

- I. Those related to compliance with the Federal Anti-Money Laundering Law (*Ley Federal para la Prevención e Identificación de Operaciones con Recursos de Procedencia Ilícita*).

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- II. Beginning and conclusion of the verification of the Self Regularization Programs (*Programas de Auto Regularización*) set forth in the Law of Revenues of the Federation for 2019 and related provisions, as well as the filing and resolution of the corresponding applications.
  - III. Filing and resolution of certain acts and procedures established in Federal Law of State Patrimonial Responsibility (those referred to in articles 18, 23 and 25), including the filing and resolution of the corresponding reviews.
  - IV. Initiation and resolution of certain procedures set forth in administrative collaboration agreements in federal tax matters.

Rule 13.3. also lists the following acts and procedures for which the suspension is not applicable:

- I. Filing of returns, notices and reports.
- II. The payment of contributions, products or uses.
- III. Tax refunds.
- IV. Acts relating to the administrative enforcement procedure.
- V. Acts related to the entry into and exit from the Mexican territory of goods and the means in which they are transported or conducted, including those referring to compliance with regulations and non-tariff restrictions.
- VI. Taxpayer assistance and orientation services, including registration and notices before the Federal Taxpayer Registry that must be carried out in person.

Finally, such Rule states that in the event that any of the acts or procedures whose term is suspended pursuant to this rule are carried out during the period of such suspension, said acts shall be deemed to have been carried out on the first business day of June 2020.

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