

2nd anticipated version for the 4th resolution of amendments to the Tax Administrative Rules for 2022

Mexico City, May 27, 2022

On May 25, the tax authorities published in their website the 2nd anticipated version for the 4th resolution of amendments to the Tax Administrative Rules ("RMF") for 2022 and its annexes 1-A, 9, 15 and 23. Some of the most relevant modifications are the following:

- **Report from the Certified Public Accountant (CPA) on the non-compliance with tax and customs provisions or on facts that probably constitute tax offenses**

Rule 2.10.28. was introduced to set that the CPA will inform on the defaults committed by the taxpayer of whose financial statements were audited in accordance with form 318/CFF, added to Annex 1-A.

The form establishes that the report must be filed in person before the tax offices, as soon as there is knowledge on the non-compliance or probable tax offenses and up until 30 business days later to the date in which the audited financial statements should be filed.

Within the report, the CPA must explain in detail the non-compliances or the probable tax offenses incurred in by the taxpayer, and it must include all the sufficient documentation and information to uphold the assessments.

- **Taxpayers obliged to report information on their fiscal status for being related parties with subjects obliged to audit their financial statements**

Rule 2.16.5. was introduced to establish that the referred taxpayers will only file the report on their fiscal status when, in the corresponding tax year, they conducted transactions with their related parties who are obliged to audit their financial statements, and provided that the amounts of the transactions exceed \$13,000,000.00 MXN for business activities, or of \$3,000,000.00 regarding the provision of professional services.

- **Time-limit to cancel invoices (CFDIs) issued prior to the 2022 tax year**

The second article of the transitory provisions for the 2nd resolution of amendments to the R.M.F. for 2022 was modified to extend, up until December 31, 2022, the deadline to cancel CFDIs issued in tax years prior to 2022.

To cancel the CFDIs it is still required, among other points, (i) the filing of the corresponding amended tax returns, (ii) having an active tax mailbox, and (iii) the acceptance of the party that received the invoice.

* * *

This document is a summary for disclosure purposes only. It does not constitute an opinion and may not be used or quoted without our prior written permission. We assume no responsibility for the content, scope or use of this document. For any comments regarding it, please contact any partner of our firm.

