

“DILIGITE JUSTITIAM QUI JUDICATIS TERRAM.” “Ye who judge the earth, give diligent love to justice”



TERRUM

Miscellaneous Tax Resolution for 2024: A
Clear View on Key Taxation Updates.
By Ricardo Nerio.



Miscellaneous Tax Resolution for 2024: A Clear View on Key Taxation Updates.

by Ricardo Nerio.

In accordance with the provisions of Mexican tax laws, the Ministry of Finance and Public Credit (SHCP), acting through the Tax Administration Service (SAT), annually issues a Miscellaneous Tax Resolution following its approval by the Congress. This Resolution constitutes a document containing general provisions applicable to federal taxes, improvement contributions, and rights, excluding those related to foreign trade.

The primary function of the Resolution is to promote standardized application of tax legislation and facilitate taxpayer compliance with tax obligations. This is achieved through the establishment of specific rules and procedures governing areas such as tax declaration filing, payment methods, and taxpayer registration, among others. It is crucial to emphasize that these rules are formulated in strict adherence to the existing federal tax laws. Unlike a formal tax reform, the Resolution does not introduce changes to tax rates or implement substantial revisions to the underlying legal framework governing the various levies comprising the Mexican taxation system.

Focusing specifically on the 2024 provisions, the Resolution presents a range of modifications primarily affecting obligations established within the Federal Tax Code, alongside matters pertaining to the Income Tax and the Special Tax on Production and Services. The present brief is intended to provide a clear and concise summary of the key changes implemented through the publication of the Miscellaneous Tax Resolution for 2024, which entered into legal force on December 29, 2023, within the Official Gazette of the Federation¹.

Provisions related to the Federal Tax Code:

Individual Taxpayer Registration (RFC) Updates:

- Automatic RFC update for CURP changes: For individuals solely taxed under the salary regime for the past five years, their RFC will automatically update upon any changes to their Unique Population Registry Code (CURP).
- "Registered without Tax Obligations" status: A new tax compliance status that will be assigned to taxpayers with an active RFC but no current tax liabilities.

Taxpayer Platforms and Compliance Measures:

- Tax mailbox activation penalty: Starting from January 1, 2025, a fine ranging from \$3,420 to \$10,260 MXN will be imposed on taxpayers who haven't activated their tax mailbox or updated contact information.
- SAT Mobile Invoice: A free application is promoted to allow taxpayers to review issued and received digital tax invoices (CFDI).

Simplified Regimes:

- RIF/Trust Regime exemption for "Easy Invoice": Taxpayers under the Simplified Incorporation Regime (RIF) or Simplified Trust Regime no longer need to issue digital invoices for public transactions through the "Easy Invoice" feature.

1.-RESOLUCIÓN Miscelánea Fiscal para 2024 y sus anexos 1, 5, 8, 15, 19 y 27" (Servicio de Administración Tributaria, 2023, http://omawww.sat.gob.mx/normatividad_RMF_RGCE/Paginas/documentos2024/rmf/rmf/RMF_2024-29122023.pdf)

Payroll and Salary Taxes:

- Reissuing payroll invoices: Businesses can still reissue digital tax invoices for payroll with errors or omissions until February 29, 2024, but only once per invoice.
- Notice of resumption of salaried employee activities: Employers must now submit a notification when salaried employees resume work after a period of inactivity.

Legal Entity Tax Obligations:

- Updating legal representative information: Legal entities must update their tax representatives' information through a dedicated online form.

Carta Porte and Transportation:

- Carta Porte (supplement to an invoice to cover the transportation of goods within the Mexican territory) exemption: The exemption for ground transport of general and specialized cargo within Mexico (excluding federal jurisdictions) remains in place, except for foreign carriers without permanent presence offering local hydrocarbon/petroleum transport and those involved in foreign trade or transporting medications within Mexico. Reverse logistics operations now require Carta Porte.

Tax Compliance Clarification and Guarantees:

- Clarification letters: Taxpayers can submit clarifications regarding non-compliance notices related to filing obligations through a new online form.
- Presumption of improper tax loss transfer: Taxpayers can now provide documentation and information to refute this presumption through a dedicated online form.
- Guarantee for tax interests: Securities can be considered as shares for guaranteeing tax interests, provided they meet specific requirements and cannot be guaranteed through other methods.

Fines Reductions and Offsets:

- Fine reduction and surcharge rates for extension: Taxpayers audited multiple times in the past three years with contested tax credits exceeding certain percentages may receive reduced fines and surcharge rates, provided they meet specific conditions and do not engage in tax offenses or challenge related acts.
- Offsetting amount in favor: The rule requiring offsetting notice submission through the Tax Authority's portal and universal offsetting of pre-December 31, 2018 amounts in favor are removed.

Revocation Remedy:

- Extension for revocation remedy resolution: Taxpayers can request an extension for the Tax Authority's deadline to issue decisions in remedies against resolutions related to pricing methodologies, consideration amounts, or profit margins in transactions with related parties, or those determining tax credits under double taxation treaties.

Amicable Procedure outlined in the Treaty for the Avoidance of Double Taxation:

- New grounds for inadmissibility in the amicable procedure: Requests exceeding stipulated deadlines in the treaty or in the Multilateral Convention to Implement Measures Related to Tax Treaties to Prevent Base

Erosion and Profit Shifting, and addressing domestic law matters not contravening relevant treaty provisions, will be considered inadmissible.

Information Exchange Agreements:

- Updated list of countries with information exchange agreements: Burkina Faso, Papua New Guinea, Benin, and Vietnam are now included in this list.

Provisions Related to the Income Tax and the Simplified Trust Regime (RESICO):

- RESICO expansion: Leasing activities and business activities in joint ownership become eligible for the regime.
- RESICO cancellation deadline extension: Individuals taxed under RESICO can now cancel global CFDIs before filing their annual income tax return.
- Inactive RESICO entities: The Tax Authority may suspend inactive RESICO entities in the RFC if they don't issue tax receipts or make monthly payments.
- RESICO entities in liquidation: Provisional payments for RESICO entities in liquidation must be made through the "Trust Income Tax. Legal Entities" form.

Provisions related to the Special Tax on Production and Services (IEPS) applicable to the importation and production of alcoholic beverages:

- Complementary label for electronic import tags: Importers of alcoholic beverages can print electronic import tags on a complementary label attached to any part of the container, following specific requirements.
- Cancellation of alcoholic beverage taxpayer registry: New grounds for cancellation and a denial procedure are established.
- Information verification: The Tax Authority can request information to verify compliance with the declaration of physical and electronic tag and seal usage^{2,3,4,5}.

As is the case with each annual release, these rules aim to strengthen tax compliance and audit within the legal frameworks of numerous tax laws. Understanding these evolving modifications empowers individuals and businesses to confidently navigate these complexities, applying provisions to anticipate shifts, optimize strategies, and unlock long-term value beyond mere compliance. This proactive knowledge becomes a highly valuable asset, fueling strategic financial planning and responsible tax navigation in Mexico's dynamic economic landscape.

Finally, it is worth mentioning that in support of compliance with the aforementioned rules as well as the others included in the entire Resolution, on January 15, 2024, the ANNEX 1-A to the Resolution was published in the Official Gazette of the Federation, which exhaustively details the content and requirements for the submission of procedures before the Tax Authority⁶.

2.- Ernst & Young Global Limited. (2024, January 4). Resolución Miscelánea Fiscal 2024. [online] EY México. Available at: https://www.ey.com/es_mx/tax/boletines-fiscales/resolucion-miscelanea-fiscal-2024 [Accessed 14 January 2024].

3.- Salles Sainz Grant Thornton. (2024, January 8). Aspectos relevantes de la Resolución Miscelánea Fiscal para 2024. Available at: <https://www.grant-thornton.mx/alertas/alerta2-2024/> [Accessed 15 January 2024]

4.- Medrano Figueroa, A. P. Aspectos Relevantes de la RMF para 2024. Instituto para el Desarrollo Técnico de las Haciendas Públicas. PDF available at: https://www.indetec.gob.mx/delivery?srv=0&sl=2&route=/noticias_interes/NOTA_RMF_2024&ext=.pdf [Accessed 15 January 2024]

5.- PricewaterhouseCoopers México. (2024, January 8). Resolución Miscelánea Fiscal 2024. Available at: <https://www.pwc.com/mx/es/impuestos/novedades-fiscales/resolucion-miscelanea-fiscal-2024.html> [Accessed 16 January 2024]

6.- ANEXO 1-A, "Trámites Fiscales" de la Resolución Miscelánea Fiscal para 2024 (Servicio de Administración Tributaria, 2024, http://omawww.sat.gob.mx/normatividad_RMF_RGCE/Paginas/documentos2024/rmf/anexos/Anexo_1-A_RMF2024-15012024.pdf)

TERRUM.

RICARDO NERIO Associate

Ricardo is an associate in the litigation department. He specializes in representing foreign air carriers in Mexico before the immigration, tax, customs, and air transport authorities. With over 7 years of experience, he understands the legal requirements to assure the clients' needs before Mexican courts..

Education:

- Attorney at law by the Universidad del Valle de México
- Currently studying a Master's in Constitutional Law and Amparo at the Instituto de Posgrado en Derecho

Publications:

Ricardo has written multiple articles related to Mexican law in TERRUM

Languages:

- English
- Spanish



Prol. Reforma No. 1190 25th Floor,
Santa Fe México D.F. 05349
t. (52.55) 52.92.78.14
www.asyv.com / www.asyv.aero



www.linkedin.com/company/asyv

The articles appearing on this and on all other issues of Terrum reflect the views and knowledge only of the individuals that have written the same and do not constitute or should be construed to contain legal advice given by such writers, by this firm or by any of its members or employees. The articles and contents of this newsletter are not intended to be relied upon as legal opinions. The editors of this newsletter and the partners and members of Abogados Sierra SC shall not be liable for any comments made, errors incurred, insufficiencies or inaccuracies related to any of the contents of this free newsletter, which should be regarded only as an informational courtesy to all recipients of the same.