

Implementation of the "virtual waiting line" to schedule an appointment at the tax administration service's offices

Tax - November 5th, 2021

Derived from the pandemic caused by SARS-CoV-2 or COVID-19 virus, the Tax Administration Service had offered very few or no availability to schedule appointments in its offices, which taxpayers need in order to arrange and carry out certain procedures to comply with their applicable tax obligations. Some of the most common procedures in which a scheduled appointment is needed are the generation of an electronic signature, company registration before the Federal Taxpayer's Registry, the filing of notices related to the change of corporate name, merger, spin-off and liquidation, inter alia.

Regarding the foregoing, in order to solve the appointment availability problem so that the taxpayers can comply with their corresponding obligations in due time, as of November 1, 2021, the Tax Administration Service ("SAT" as per its acronym in Spanish) enabled the "Virtual Waiting Line" through its website to schedule appointments (<https://citas.sat.gob.mx/>), which is a tool that can schedule appointments automatically based on the concept for such appointment and the location chosen by the taxpayer.

To "obtain a number" in the Virtual Waiting Line, the taxpayer must access the abovementioned website and type-in its Mexican Tax Identification Number ("RFC" as per its acronym in Spanish), e-mail address, select a concept for the appointment and select a preferred location. The system will then display the option to obtain a number in the Virtual Waiting Line and will require the taxpayer to enter the verification token sent to the e-mail address indicated before. The taxpayer will receive an e-mail to let them know that a number in the Virtual Waiting Line was assigned.

To consult the assigned Virtual Waiting Line number, the taxpayer must access the "Consult/Manage Appointment" section of the abovementioned website and type-in the RFC and the e-mail address used to obtain a number in the Virtual Waiting Line. The system will request a verification through a token sent to the previously typed-in e-mail address.

If an appointment is available for the concept of such appointment and the location chosen by the taxpayer, depending on their assigned number in the Virtual Waiting Line, such taxpayer will receive an e-mail notification regarding the appointment availability. The taxpayer must access the Consult/Manage Appointment section within the next 24 hours after the notification to accept the assigned appointment.

It is important to mention that the Virtual Waiting Line tool will only be available when there is no availability for the concept of the appointment and location selected by a taxpayer. In case there is availability for the appointment that the taxpayer needs to schedule, they will only have to choose the day and time they wish to attend.

We remain at your disposition for any questions or comments in connection with the information contained herein.

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