



MIJARES ANGOITIA
CORTES Y FUENTES

25
AÑOS

**EXTENSION OF THE PERIOD FOR THE CANCELLATION
OF CERTAIN CONTRIBUTIONS OF MEXICO CITY**



AMPLIACIÓN EN EL PLAZO PARA LA CONDONACIÓN DE CONTRIBUCIONES DE LA CIUDAD DE MÉXICO

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On July 31, 2019 the Official Gazette of Mexico City published an agreement extending the period applicable to the general resolution by means of which debts, tax fines, surcharges and ordinary execution expenses of Mexico City are cancelled (the "Resolution"). The agreement provides that such period is extended until **September 2, 2019**.

The aforementioned Resolution is intended to support taxpayers in the compliance of their tax obligations and eliminate 100% of the payment of tax fines, surcharges and execution expenses of debts due at the Resolution application date, resulting in the payment only of the principal amount corresponding to the missed contribution plus its inflation update. Below is an executive summary of the content of the Resolution.

PROGRAM FOR THE CANCELLATION OF CERTAIN LOCAL CONTRIBUTIONS FOR MEXICO CITY

The Resolution establishes that the cancellation shall be applicable only to the following concepts:

- I. Real Estate Transfer Tax;
- II. Property Tax;
- III. Public Entertainments Tax;
- IV. Lotteries, Raffles, Sweepstakes and Contests Tax;
- V. Payroll Tax;
- VI. Ownership or Vehicle Use Tax;
- VII. Impuesto por la Prestación de Servicios de Hospedaje;
- VIII. Derechos por el Suministro de Agua;
- IX. Derechos de Descarga a la Red de Drenaje;
- X. Derechos de Control Vehicular (Refrendo), y
- XI. Multas por Infracciones a las Disposiciones Fiscales distintas a las obligaciones de pago

It should be noted that the period to settle the aforementioned tax debts in order to obtain the benefits established in the Resolution began on April 15, 2019 and now ends on September 2, 2019.

It is important to mention that the benefits provided in the Resolution do not grant taxpayers the right to request a refund or to offset any tax debt that has already been paid. Likewise, the cancellation will not proceed in the case of non-tax administrative fines.

In the event that taxpayers have disputed the appropriateness of the collection of the corresponding debts by means of an administrative appeal or before the Mexico City Administrative Justice Court or before the Federal Judicial Power, they shall withdraw their appeal in order to be able to apply the benefits of the Resolution.

Finally, in order to give the benefits of the Resolution full legal effects in favor of the taxpayer, the total principal amount plus the update for inflation corresponding to the years it has been owed shall be paid spontaneously and during the term of the Resolution.

Please do not hesitate to ask should you have any additional query in connection with the information contained herein.

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