

Filing of the Notice Regarding the Modification or Incorporation of Members or Shareholders during 2021

Tax – February 11th, 2021

The tax reform for fiscal year 2020, which entered into force on January 1st, 2020, incorporated the obligation to file a notice to the Federal Taxpayers Registry ("RFC", as per its acronym in Spanish) each time any modification or incorporation of partners or shareholders is made, in order to provide their names and tax identification numbers (*clave en el RFC*).

Subsection VI of section B of article 27 of the Federal Fiscal Code, which establishes the aforementioned obligation, was amended last December in order to clarify that said notice must be submitted regarding modifications or incorporations of "*partners, shareholders, associates and other persons, whichever the name by which they are designated, who by their nature integrate the organic structure of the company and hold that character according to the statutes or legislation under which they are incorporated*".

Rule 2.4.19. of the Tax Miscellaneous Resolution for 2021 ("TMR") establishes that the notice in question must be submitted within thirty business days following the modification or incorporation of the partner or shareholder. However, transitory article Fifty-third of the TMR states that taxpayers that did not file the aforementioned notice during fiscal year 2020, being obliged to do so, may do so for a single occasion no later than March 31, 2021. It is also established that taxpayers who are obliged to submit it during the first semester of 2021, may do so no later than September 30, 2021.

It is important to mention that the filing of the notice in question is carried out in accordance with the provisions set forth in section 295/CFF of Annex 1-A of the TMR, which was also amended in order to (i) indicate the deadlines established in transitory article Fifty-third of the TMR, (ii) specify the steps that must be followed in order to submit the notice through the Tax Administration Service's ("SAT", as per its acronym in Spanish) website, (iii) increase the maximum term from 7 to 10 business days that the Mexican tax authorities have to issue the corresponding resolution and (iv) establish a maximum period of 10 business days for the SAT to request additional information from the taxpayer. In this case, the taxpayer will have no more than 10 business days to provide said documentation.

For any additional information, do not hesitate to contact our expert team on tax issues, who can be of assistance.

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