



**MIJARES ANGOITIA
CORTES Y FUENTES**

TERM EXTENSION FOR THE FILING OF INDIVIDUALS' ANNUAL TAX RETURN

April 23, 2020

On April 22, 2020, the fourth anticipated version of the First Resolution of Modifications to the Tax Miscellaneous Resolution for 2020 (the "Resolution"), was published on the Tax Administration Service's ("SAT", as per its acronym in Spanish) website. Said Resolution contemplates the incorporation of rule 13.2., regarding the term for the filing of individuals' annual tax return.

Said rule establishes that individuals may submit their annual tax return no later than June 30, 2020.

It is important to mention that the Resolution has not yet been published in the Federation Official Gazette.

In this sense, through Press Release 012/2020 issued by the SAT, it was stated that this measure derives from the declaration of Phase 3 of the health emergency on April 21 by the Secretary of Health, with the objective to facilitate collection and promote the completion of procedures before the tax authorities from home.

We remain at your service for any questions or comments regarding the information contained herein.

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