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**SAT: SUSPENSION OF DEADLINES AND LEGAL TERMS**

May 5, 2020

On May 4th, 2020, the Tax Administration Service (SAT) published, on its website, the sixth version of the anticipated First Amendment to the Miscellaneous Tax Resolution for 2020.

Such version introduces rule 13.3. by means of which the computation of legal terms and deadlines of several legal acts and procedures to be conducted by and before the SAT are suspended from **May 4th to May 29th, 2020**.

Regarding deadlines computed in months and years, such deadlines shall be extended by 26 natural days, at the end of which the applicable terms will expire.

Furthermore, it is also foreseen that any legal acts or procedures carried out during the suspension period, which legal term or deadline is suspended by the aforementioned rule, such legal acts or procedures shall be understood to have been carried out on the first business day of June, 2020.

We recommend specifically analyzing the legal terms and deadlines to which the suspension shall apply, which are listed below, in the understanding that the rule does not grant a full suspension. Moreover, the rule expressly establishes that the suspension shall not be applicable to situations where the legal acts or procedures may be conducted through electronic means, there being many situations where they may be conducted before the SAT through such means.

Specifically, section A of the proposed rule establishes the suspension in the computation of legal terms and deadlines with respect to the following legal acts and procedures, to be conducted by and before the SAT, including those conducted by and before any federal entities pursuant to the applicable federal administrative collaboration conventions in place, **provided that such acts or procedures may not be conducted through electronic means:**

- I. Filing and resolution of recourses for revocation or of inconformity.
- II. Submission and conclusion of customs administrative proceedings, customs examinations, verification of merchandizes in transport, review of documentation filed during customs clearances or during the exercise of the powers of review of the customs authorities.
- III. Initiation or conclusion of the powers of review of the tax authorities, actions of verification, as well as the issuance of records and minutes to be delivered throughout such procedures.
- IV. Filing or resolution of permit requests, authorization, concession, inscription or registration proceedings, as well as the initiation or resolution of suspension, cancelation or revocation thereof.

May 5, 2020

- V. Submission, processing or issuance of acts in connection with the Federal Taxpayers Registry (RFC) verification, consultations submitted by taxpayers, the review of individual administrative resolutions issued by subordinates not favorable for the taxpayer, information clarification requests, the exercise of the powers of review, including the issuance of final partial minutes and observations notices or final resolutions concerning electronic reviews, the determination of omitted contributions, conclusive agreements, recourses for revocation and the fulfillment thereof, as well as the special hearing of experts.
- VI. Filing, processing, service, realization or formulation of submissions, requirements or actions that shall be conducted for the substantiation of the legal acts to which the aforementioned subsections refer to.

It is important to point out that with respect to subsections II and V above, the rule refers to specific articles which shall be consulted to determine whether the deadline or legal term of a particular procedure shall be effectively suspended.

Section B of the proposed rule lists, including but not limited to, the cases which shall not be subject to the suspension of deadlines and legal terms to which section A refers to, which are the following:

- I. The filing of returns, notices and reports.
- II. The payment of contributions, proceeds and levies.
- III. The refund of contributions.
- IV. The acts pertaining to the administrative law-enforcement procedure of the tax authorities.
- V. The acts relating to the entrance and exit to and from national territory of merchandizes and the corresponding means of transportation, including those related to the compliance with non-tariff regulations and restrictions.
- VI. The assistance and orientation services to taxpayers, including the incorporation to and filing of notices before the SAT, which shall be conducted in person by the Taxpayer Services Administrative Agencies (ADSC), prior appointment obtained through the SAT's website.

Similarly, section C of the proposed rule lists the deadlines that shall be suspended in terms of the third paragraph of article 28 of the Federal Law of Administrative Procedures, to the extent that they may not be conducted through electronic means:

**May 5, 2020**

- I. Those related to complying with the Federal Law for the Prevention and Identification of Operations with Illicit Resources, its Regulations, General Administrative Rules, and any other applicable provisions, including the filing and resolution of recourses for reconsideration.
- II. The initiation and conclusion of verification of the follow-up and compliance with the Self-Regularization Programs foreseen in the Federal Revue Law for fiscal year 2019, including the filing and resolution of applications.
- III. Filing and resolution of promotions, requirements and actions that shall be conducted to substantiate the proceedings related to the State's Public Patrimony Responsibility, including the filing and resolution of the corresponding recourses for reconsideration.
- IV. The initiation and resolution of procedures to which the corresponding clauses contained in the federal administrative collaboration conventions pertaining to audit procedures refer to.
- V. Filing, processing, service, realization, substantiation or formulation of submissions, requirements, or actions that shall be conducted for the substantiation of the legal acts to which the aforementioned subsections refer to.

**We remain at your service for any questions or comments:**

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