



MIJARES ANGOITIA
CORTES Y FUENTES

NEW MEASURES FOR THE COMPLIANCE OF TAX OBLIGATIONS IN MEXICO CITY



April 24, 2020

On March 20 and April 20, 2020, the "Agreement by which inherent terms and deadlines of administrative procedures are suspended and administrative benefits regarding tax obligations are granted, to prevent the spread of COVID 19" and the "Agreement that modifies the Resolution by which inherent terms and deadlines of administrative procedures are suspended and administrative benefits regarding tax obligations are granted, to prevent the spread of COVID 19" (the "Agreements") were published on Mexico City's Official Gazette, respectively.

Said agreements establish that terms and deadlines for the performance of actions and diligences in connection with administrative procedures before local authorities are suspended from March 23 to May 29 of the current year, including those in connection with tax obligations. In this sense, several procedures were also suspended, such as the request and reception of documents, verification visits and customer service at their offices. Any action that is carried out during this period will be effective until June 1, 2020.

Said suspension is not applicable to procedures regarding urban development, construction and the real-estate sector, nor to the activities of inspection that, within the scope of its powers, are carried out by the Treasury of Mexico City's Ministry of Administration and Finance, except for the activities listed in the Agreements.

Additionally, deadlines in connection with the filing of tax returns and their corresponding payments established in Mexico City's Fiscal Code that must be carried out during April 2020 have been extended and may be made until April 30, 2020.

Finally, the deadline for the payment and the granting of the subsidy regarding the Tax on the Ownership or Use of Automobiles was moved from March 31 to June 30, 2020.

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

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