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Global Tax Alert

News from Americas Tax Center

Mexico: Amendments to Miscellaneous Tax Regulations for overpayments and tax incentives for the northern border region are effective

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The Mexican Tax Administration (SAT for its Spanish acronym) published the Sixth Resolution of Amendments to the 2018 Miscellaneous Tax Regulations (MTRs) in the *Official Gazette* on 30 January 2019. The amendments are effective as of that date. In general, the published amendments to the MTRs adopt the draft provisions previously released by the SAT. (For more information on the MTRs and the tax incentives for the northern border zone, see EY Global Tax Alert, [Mexico releases draft Miscellaneous Tax Regulations on tax incentives for northern border zone](#), dated 22 January 2019.)

The amendments to the MTRs include rules: (1) allowing taxpayers to use overpayments generated before 31 December 2018, to offset tax liabilities for different taxes owed by the taxpayer; and (2) applying the tax incentives for the northern border zone granted by President López Obrador through a special decree published on 31 December 2018.

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