

EY TAX Flash

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Maquiladora Microsite Update: Resolutions for Maquiladora from 2020 to 2024

On July 22, 2024, the Tax Administration Service (SAT) updated its microsite titled "Resolutions for companies providing maquiladora services".

The aforementioned microsite, among other information, includes a section on the Qualified Maquiladora Approach (QMA), which is the result of negotiation processes between the government of Mexico and the Internal Revenue Service of the United States of America (IRS), informing taxpayers that this agreement has been renewed for 2024 and will be applicable to the processes of Advance Pricing Agreements (APA) for the fiscal years spanning from 2020 to 2024.



According to the microsite, the QMA allows U.S. taxpayers with maquiladora operations in Mexico to avoid double taxation, and for maquiladora companies in Mexico to ensure their correct taxation through obtaining a unilateral APA with the General Administration of Large Taxpayers (AGGC, as abbreviated in Spanish) of the SAT, under the terms previously agreed upon between the competent authorities of both countries.

In the same vein, the microsite update informs taxpayers that the renewed agreement between the SAT and the IRS maintains the core elements of the transfer pricing framework from the version agreed upon in 2019 and previous processes.

This renewal agreement reached in 2024 continues to include a mechanism to address situations where the maquiladora company has an outstanding accounts receivable balance, which, according to the competent authorities, is inconsistent with the transfer pricing profile of the Mexican entity.

It is important to mention that in this update of the Qualified Maquiladora Approach on the microsite, it is stated that only those companies that have requested, obtained, and correctly implemented a resolution corresponding to the fiscal year 2019 and prior, in accordance with the applicable QMA, or have correctly applied the provisions of article 182, first paragraph of the LISR (Safe Harbor rules), and likewise, that such resolution is not being contested in any defense medium and that in case the resolution had been contested, it must have been desisted from and the resolution correctly implemented or the Safe Harbor rules correctly applied, will be able to obtain an APA resolution for the period 2020-2024.

Considering the modifications made to the microsite described in this document, it is advisable for taxpayers pending their resolution for 2018 and 2019 to proactively approach to accelerate this process and be able to start the resolution corresponding to the fiscal years 2020 to 2024.

Additionally, due to the lack of detailed information on the next steps, it is recommended for taxpayers to begin gathering the necessary sources of information for determining the QMA and to make a preliminary estimate of the approach in question for fiscal years 2020 to 2024 so that they can provide it to the authority once the latter establishes the applicable means for these purposes.

It should be noted that this update of the microsite does not make any reference to the extension of the APA option for maquiladoras for fiscal years starting from 2025, which underscores the importance for companies to evaluate the impact in Mexico and abroad derived from continuing to operate as maquiladoras under the terms of article 181 of the LISR and applying the Safe Harbor rules. We will remain attentive to any news or announcement related to the possibility of requesting APAs for 2025 and subsequent years.

For more information on the renewal of the Qualified Approach for Maquiladoras, we invite you to consult the SAT microsite through the following [link](#).

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