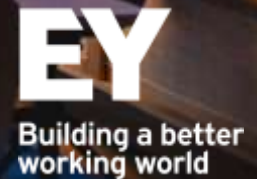


EY TAX Flash

January 6, 2025



Miscellaneous Tax Resolution for 2025

On December 30, the Miscellaneous Tax Resolution for 2025 was published in the Official Gazette of the Federation which, as every year, constitutes a set of general provisions applicable to federal taxes, except those related to foreign trade, which are governed by another group of rules, which aim to allow taxpayers to comply with their obligations in a timely and adequate manner.

An important part of the FMR rules for 2025 were already present since the previous FMR of 2024, so the objective of this statement is to share with you the changes that we consider most relevant among these resolutions and that will be in force as of January 1, 2025.



Income Tax

In matters related to **tax compliance**, the following stand out:

- The benefit is maintained for the purposes of article 29-A, fourth paragraph of the CFF, and the reference of article 22, section VI of the LIF for 2025 is included, which allows CFDI to be canceled no later than the month in which the annual income tax return corresponding to the fiscal year in which the receipt in question was issued must be filed (rule 2.7.1.46).
- For taxpayers obliged to carry out volumetric controls of hydrocarbons and petroleum products, rule 2.7.1.41 is repealed, which required them to incorporate in the CFDI for sale or provision of services, the complement "Hydrocarbons and Petroleum Products" published on the SAT portal, modifying all the rules in which said complement was cited.
- It is clarified that the facility of canceling a CFDI without acceptance by the recipient is not applicable to those of the income type that cover operations related to hydrocarbons and/or petroleum products subject to volumetric controls.
- In this sense, issuers must request the cancellation of the CFDI in accordance with the receiver's acceptance procedure, except in the case of those issued in transactions carried out with the general public, as well as those issued to residents abroad for tax purposes (rule 2.7.1.46).
- The facility for issuing the CFDI of tax withholdings and payment information on an annualized basis remains, as long as it is issued during the month of January of the year immediately following the year in which the withholding or payment was made, unless there is an express legal or regulatory provision to the contrary (rule 2.7.5.4).
- The benefit for the reissuance of payroll CFDIs that contain errors or omissions in their filling out or in their version is maintained, provided that they are corrected for a single occasion by issuing a new payroll CFDI no later than February 28, 2025, and the vouchers they replace are canceled. The payroll CFDI issued in response to this facility will be considered issued in the 2024 fiscal year, as long as it reflects as the payment date the day corresponding to 2024 on which the payment associated with the voucher was made. The application of this rule does not exempt taxpayers from paying uncovered differences, including surcharges and updates (rule 2.7.5.6).

Finally, it is specified that taxpayers who are legal entities that enter into liquidation and have the obligation to file both the return for the year for early termination - as well as the annual returns for each year in which they are in liquidation or final declaration of the liquidation year - must do so through the application "File your annual return for legal entities" (2.8.3.6).

Among the changes for **Legal Entities** are the following:

Requirements to apply for authorization to issue electronic wallets used in the acquisition of fuels for maritime, air and land vehicles

It is added as an additional requirement for the authorization in the issuance of electronic wallets for the acquisition of fuels, that the legal entity, the shareholders of the entity, or any member of its Boards do not face criminal proceedings or have a final conviction for the commission of a tax crime. (Rule 3.3.1.8).

Requirements to apply for authorization to issue pantry voucher e-wallets



As for the issuance of fuel vouchers, it is added as an additional requirement for the authorization in the issuance of electronic wallets of food vouchers, that the legal entity, the shareholders of the entity, or any member of its Boards do not face criminal proceedings or have a final conviction for the commission of a tax crime (Rule 3.3.1.17).

Procedure that the SAT must follow to carry out the revocation of the authorization to issue electronic wallets used in the acquisition of fuels for maritime, air and land vehicles

In the event that the authority is within a procedure to revoke the authorization to issue electronic wallets, the period is reduced from 45 days to one month for the General Legal Administration to issue a resolution (Rule 3.3.1.36).

Procedure for revoking the authorization to issue electronic wallets for food vouchers

Rule 3.3.1.40, which granted the possibility for the General Legal Administration to request the opinion of a technological specialist within the authorization process for the issuance of vouchers, is repealed (Rule 3.3.1.40).

Procedure that may be observed by authorized issuers of electronic wallets used in the acquisition of fuels for maritime, air and land vehicles in order to solve the non-compliances determined in the final technical opinion of the verification, issued by the ACSMC of the AGCTI

The possibility is eliminated that, in the event of non-compliance in notification of the official technical opinion of the Central Administration of Security of Monitoring and Control, another possibility is granted to the issuer of electronic wallets for fuels, to send additional information (Rule 3.3.1.42).

For the financial system, the following clarifications are included in the resolution:

- Considering that there was no change in the withholding rate applicable to the interest paid by the institutions of the financial system for the fiscal year of 2025, the option for them to withhold the ISR by multiplying the rate of 0.00137% by the daily average of the investment that gives rise to the payment of interest is maintained.
- Rule 3.11.10 is added. in order to establish that persons who have applied the tax incentive provided for in Article 218 of the Income Tax Law in force until December 31, 2013 (deduction of deposits in special personal savings accounts, of payments of premiums of insurance contracts based on age-related pension plans, retirement or retirement, or for the acquisition of shares in investment companies) and make withdrawals from such accounts or investment channels must consider this amount as cumulative income in the return corresponding to the year in which they receive it.

On the other hand, a second paragraph is added to rule 3.21.2.10. by which it is clarified that the participation certificates issued by a real estate investment trust (FIBRA) will not be considered to be placed among the general investing public, when they have been placed by means of a simplified registration referred to in articles 2, section XII Bis, 70 Bis, 86 Bis and 90 Bis of the LMV.



In **individuals**, the following changes are made:

Determination of the ISR when taxpayers stop paying taxes under the Simplified Trust Regime

The rule was amended to establish that, within the fiscal year, instead of the month in which any established assumption is updated that forces the Simplified Trust Regime (RESICO) to leave, taxpayers must file provisional payments, in accordance with articles 106 and 116 of the LISR, as of the month following that it no longer complies with the requirements of the RESICO (granting two options in this regard) (Rule 3.13.5).

Monthly payments of the Simplified Trust Regime for individuals

It is specified that the monthly payments made by RESICO taxpayers may be considered definitive, relieving them of filing annual returns, except for income outside this regime. This detail was not present in the 2024 Rules. Likewise, the mechanics with respect to income obtained in co-ownership were clarified (Rule 3.13.7).

Exemption to file monthly and annual returns for individuals who are exclusively engaged in agricultural, livestock, forestry or fishing activities with exempt income

This rule was added to establish that taxpayers who are exclusively dedicated to agricultural, livestock, forestry or fishing activities and whose income is exempt up to the amount of MXN \$900,000.00, may choose not to file the corresponding monthly and annual returns, provided that they issue the CFDI for the activities they carry out. in accordance with the provisions of Articles 29 and 29-A of the CFF (Rule 3.13.10).

Notice to opt out of RESICO

This rule that established the option of paying taxes under the RESICO regime was repealed (Rule 3.13.19).

Option to carry out activities in co-ownership under the Simplified Trust Regime

The option to elect one of the co-owners as a representative was eliminated (Rule 3.13.20).

Rules 3.13.26 and 3.13.28 were repealed, which granted facilities regarding monthly and annual returns to taxpayers who are exclusively engaged in agricultural, livestock, forestry or fishing activities.

Cancellation of global CFDI of the Simplified Trust Regime

In the 2025 version, a new rule (3.13.29) is added, which allows the cancellation of issued global CFDIs, as long as it is done before the last day of April of the year following the corresponding fiscal year (Rule 3.13.33 (now 3.13.29)).

Similarly, rules 3.13.31 and 3.13.32 were eliminated, within which the authority could validate the amount of income to confirm if taxpayers met this requirement to be considered part of the RESICO, as well as to eliminate the option of paying taxes under the RESICO regime to those taxpayers obliged to file their annual return and who had failed to comply with said obligation.

Finally, new rules 3.13.34 and 3.13.35 were added, establishing that taxpayers under the RESICO regime may request their refund of the balance in favor established in a monthly return, in the month immediately following or together with all the balances in favor of the year, as well as the transitional regime of those taxpayers of



Title II that become RESICO, regarding the deduction of their outstanding inventories to be deducted at the time they remained within the rules established in Title II of the LISR.

Procedure to comply with the obligation of notary publics to pay ISR and VAT

For the purposes of income from the sale of assets, and with respect to the procedure for complying with the obligation by a notary public, changes are made in the terminology used to refer to the documents in which the operations are recorded, which change from a "public deed or policy" to "instrument of incorporation issued by a notary public". This may have implications for the interpretation and application of the rules, depending on the type of document involved (Rule 3.15.6.).

Procedures that are presented to release from the obligation to pay expenses with electronic transfers, nominative check, card or electronic wallet

For the purposes of Articles 18, section XII; 126, third paragraph; 132, last paragraph and 160, third paragraph of the Income Tax Law, as well as article 27, section A; section V, section B; section X and section D, section VI of the CFF, during the 2025 fiscal year a more simplified and unified version of the process is offered, referring to only the processing form (69/ISR) for the request for authorization and notice for expenditures in rural areas without financial services and that in 2024 two different processing forms were requested (69/ISR for the authorization application and 126/ISR for the notice) (Rule 3.15.14.).

In terms of **transfer pricing** and taxes related to **international transactions**, the RMF for 2025 does not have relevant changes with respect to the previous resolution.

Indirect Taxes

Value Added Tax

The main changes were as follows:

- It is established, by means of a new rule, that for the purposes of article 1o.-A, section II, subsection a) of the VAT Law, the Collective Financing Institutions referred to in the Law to Regulate Financial Technology Institutions, through which financing operations are carried out in which legal entities pay interest to natural persons, will replace legal entities in compliance with the obligations to withhold and pay VAT in terms of the applicable provisions. The tax withheld by the Collective Financing Institutions will be considered creditable to the legal entity as long as the applicable requirements are met. (Rule 4.1.12).

In addition to the above, various modifications are made, including the following:

The reference to file 1/VAT "Notice of the destination of the balances in favor of VAT obtained by decentralized organizations and concessionaires that supply water for domestic use" is eliminated, and section IV is modified to indicate that decentralized organizations and concessionaires must accompany the official form 75 "Notice of the destination of balances in favor of VAT" in the next refund request (rule 4.1.5).

- In rule 4.6.3 relating to concession titles for VAT refund to foreigners, conditions and modalities of the service:
 - Section IV is modified with respect to the limitation of goods acquired by cash, from MXN \$3,000.00 to MXN \$2,000.00.



- Section V is eliminated, which mentioned the possibility of granting tourists who request it a cash refund up to a maximum of 50% of the net amount to be paid without exceeding MXN \$10,000.00.
- A new section V is added that establishes that the term for the payment of an electronic means of payment by the concessionaire does not exceed 40 calendar days, counted from the receipt of the request from abroad.
- In rule 4.6.3 relative 4.6.4. Documents required for VAT refund to foreign tourists:
 - Section I is amended to indicate that the application for a VAT refund to foreign tourists must be fully required and signed by the foreign tourist.
 - Section III is modified, indicating that the way in which migratory status as a tourist is accredited is through the electronic multiple migratory form or internment stamp in the identity document or *ticket* issued in the autonomous immigration filters.
 - Section VII is added, which establishes the obligation to present the printing of the proof of payment for the goods for which you want the return, issued by the stores where said goods were purchased.

Special Tax on Production and Services

No additional rules are added, only changes are made to references and numerals, as well as certain modifications to them including the following:

Non-basic food rate, based on label information

It is indicated that the application of the corresponding fee will be carried out based on the information of the kilocalories manifested on the food labeling, in accordance with the Official Mexican Standard NOM-051-SCFI/SSA1-2010, "General labeling specifications for prepackaged food and non-alcoholic beverages- Commercial and sanitary information", published in the DOF on April 5, 2010. as well as its amendments published in the DOF on August 14, 2014, and March 27, 2020, considering in all cases the total kilocalories of the product in the state in which it is sold (Rule 5.1.2).

Procedure for the application and delivery of labels or seals

A paragraph is added that indicates that, in order to collect the tags and seals in the authorized places, you must have an appointment, previously registered on the SAT portal in the link <https://citas.sat.gob.mx/> in the section on Reception of numbered forms (tags and seals) (Rule 5.2.8).

Procedure for the replacement of defective tags or seals or the delivery of missing ones

The days for requesting the replacement or delivery of the missing sixty days following the day in which they were received are modified

The reference to procedure form 11/IEPS "Application for the replacement of physical tags or seals with defects or the delivery of missing ones", contained in Annex 1-A (Rule 5.2.10), is deleted.

Theft, loss, deterioration or non-use of physical and electronic tags or seals

The reference to the procedure form: 12/IEPS "Notice of theft, loss, deterioration or non-use of physical or electronic tags and seals" is deleted and the following references are added:

- 2/IEPS "Advance request for tags or seals for the importation of alcoholic beverages".



- 4/IEPS "Request for the administration of physical labels and seals of national alcoholic beverages".
- 6/IEPS "Request for the administration of physical labels and seals of imported alcoholic beverages".
- 7/IEPS "Request for the administration of import tags and seals to taxpayers who occasionally import alcoholic beverages in accordance with the provisions of rules 1.3.1., 1.3.6. or 3.7.3. in relation to 3.7.5. of the RGCE".
- 48/IEPS "Request for folios for printing electronic tags".
- Physical tags, electronic tags and seals that end their validity or are considered unused, must be canceled in the FEMYP (Electronic Format of Tags and Seals) and proceed to their destruction in such a way that they are totally unusable. In this case, the authority will not be notified, except in the case of taxpayers who receive a request for information through the tax mailbox in terms of rule 5.2.24 (Rule 5.2.11).

Control of tags or seals on the importation of alcoholic beverages

The days for integrating the import declaration are modified for its validation of a period not exceeding 150 calendar days.

The paragraph that indicated that the taxpayer, within 15 days following the date of importation, must submit through a tax mailbox, a notice where he stated, under oath to tell the truth, that he destroyed the unused and/or deteriorated tags or seals, and the method used (Rule 5.2.12).

Removal from the Registry of Taxpayers of Alcoholic Beverages in the RFC

Various modifications are made to this rule, the most relevant being the following:

- It is added in section I as a case of removal from the Register when the legal representatives and legal representatives authorized to collect tags or seals are not up to date with their tax obligations.
- Section VII is modified as a case of removal from the Register when it is detected that the tax domicile and/or establishments in which alcoholic beverages are manufactured, produced, packaged or stored is different from that registered in the Register of Taxpayers of Alcoholic Beverages.
- Section IX is modified to indicate as a case of removal from the Register when the tax authority is not provided with the information requested through the Electronic Format of Tags and Seals (FEMYP), regarding the use of all the tags or physical, electronic seals, which have lost their validity.
- It is noted that once the deadline for submitting a case of clarification has elapsed in accordance with the procedure file 56/IEPS "Clarification to correct or distort the causes prior to the deregistration in the Registry of Taxpayers of Alcoholic Beverages in the RFC", contained in Annex 1-A, the tax authority will proceed to issue the resolution in which it records the corresponding deregistration from the aforementioned registry, which will be notified through a tax mailbox (Rule 5.2.23).



Federal Tax Code

In relation to the rules for the Federal Tax Code, the following changes were made:

Tax Data Card

Rule 2.7.1.48 is added to establish that individuals who wish to have their tax data may obtain the Certificate as indicated in the procedure form 322/CFF "Tax Data Certificate", contained in Annex 1-A. The aforementioned ID will be sent to the email address that has been previously registered with the SAT.

Information on accounts, deposits, services, trusts, credits or loans granted to individuals and legal entities

With respect to the obligation of financial institutions and SOCAP to provide financial information for the purposes of collecting firm tax credits or PAEs, the provisions of Article 32-B, section IV of the Federal Tax Code are added, regarding the possibility of providing such information indirectly through the CNBV. CONSAR and the CNSF, through the SIARA system, eliminating all reference to the requirements of the 163/CFF procedure form.

In addition, the reference to the obligation of financial institutions and SOCAP to submit the information in question within the first ten days of each month was eliminated.

Second appraisal practice

In relation to the appraisals offered to the Tax Authority, through Rule 2.12.10. The possibility is added that taxpayers may request the practice of a second appraisal in the event that derived from the physical review that is carried out, the property shows a value that is not in accordance with the characteristics, location or useful life, or when the opinion rendered by the appraiser contains erroneous or false data.

Percentage of reduction of fines pursuant to Article 74 of the CFF for taxpayers subject to verification powers who choose to self-correct

The cases for a 100% reduction of fines referred to in Article 74 of the CFF are expanded, eliminating the distinction of whether or not the fines come from payment obligations or failure to pay contributions

Procedure to be followed to obtain the opinion on compliance with tax obligations

Among the requirements to obtain the opinion of compliance with tax obligations, the review of compliance with tax obligations with respect to withholdings for professional services, withholdings for lease and VAT withholdings is added.

Option to submit queries on the interpretation or application of tax provisions

Queries on the interpretation or application of tax provisions that are now made must be submitted in accordance with the provisions of sheet 186/CFF "Online consultations and authorizations", which refers to online consultations or requests for confirmation of criteria on the interpretation or application of tax provisions in real and concrete situations, as well as the authorization of a tax regime.

Unlike form 261/CFF, this one adds more requirements to be met to make the request - such as payment of fees - if the query is related to the IEPS.



The option of being able to grant consent to the SAT to share tax information with Nacional Financiera is eliminated

The option that small and medium-sized companies had is eliminated, to individuals and legal entities that pay taxes in terms of Title II or Title IV of the Income Tax Law that in the immediately preceding fiscal year have declared income equal to or greater than MXN \$2,000,000.00 (two million pesos 00/100 M.N.) and up to MXN \$250,000,000.00 (two hundred and fifty million pesos 00/100 M.N.), to give its consent to the SAT to deliver to Nacional Financiera tax information that allows it to generate its credit rating and also the procedure form 228/CFF "Notice of consent of the taxpayer to share tax information to Nacional Financiera and for Nacional Financiera to request information about them from credit information companies" will be eliminated, which was contained in Annex 1-A.

Procedure to annul the CSD of taxpayers or to restrict the use of the e-signature certificate or the mechanism used by individuals for the purposes of issuing CFDI and procedure to report that their tax situation has been corrected and to correct the irregularities detected

In the case of taxpayers who are issued a resolution not favorable to their clarification case related to the irregularities detected by which their Digital Seal Certificate was annulled, or the use of their e.firma Certificate or the mechanism used for the issuance of CFDI was restricted, The option of submitting information and documentation by means of which it is accredited to the authority that the irregularities detected were corrected or their tax situation corrected is added, in order to be able to request a new certificate, exercise the option referred to in rule 2.2.8. of the RMF 2025, or any other option for the issuance of CFDI.

This must be submitted through the procedure form 47/CFF "Clarification to inform that you corrected your tax situation or that you corrected the irregularities detected for which your CSD was annulled, or the use of your e-signature certificate or the mechanism you use for the purposes of the issuance of CFDI or, where appropriate, relief of requirement, was restricted, in terms of Article 17-H CFF", contained in Annex 1-A.

Procedure to temporarily restrict the use of the CSD for the issuance of CFDI and to correct the irregularity or disprove the cause detected

It is clarified that when the request for clarification is considered not to have been submitted for not having provided the required data, information or documentation, within the respective period or that of the extension, the taxpayer's right to submit a new request for clarification will be safeguarded, as long as it is still within the period of forty business days established in Article 17-H Bis. second paragraph of the CFF.

Modification or incorporation of information of partners or shareholders, as well as legal representatives

It is added in Rule 2.4.15. the additional obligation, at the time of filing the notice of modification or incorporation of partners or shareholders, to indicate in the system the number of shares, shares, contribution certificates or any name that is known to the shares in the capital of its partners or shareholders in order for said system to automatically calculate the percentage of participation.

Taxpayers obliged to carry out volumetric controls of hydrocarbons and petroleum products

The subjects obliged to carry out volumetric controls of hydrocarbons and petroleum products are expanded and detailed. An important adjustment is incorporated in terms of storage and consumption conditions for own use or self-consumption. Now, taxpayers who handle 75,714 liters per month of petroleum products or 5,000 gigajoules per year of natural gas must have permits from the Energy Regulatory Commission or import permits



from the Ministry of Energy. In addition, it is clarified that residential users of natural gas and liquefied petroleum gas are excluded from this obligation.

Certification Bodies

It is clarified that the guarantee must be submitted within the deadlines indicated in the procedure sheet 263/CFF "Application for authorization to operate as a certifying body" contained in Annex 1-A, and that in case of not submitting the guarantee within these periods, the AGJ will inform the applicant that the authorization will not take effect and the acts derived from it will be considered non-existent.

It is also included that, in the event that the guarantee is not presented in the terms indicated in the procedure sheet 263/CFF "Application for authorization to operate as a certifying body", the AGJ will issue a requirement to correct the inconsistencies presented by the guarantee.

Finally, it is included that the official letter of final technical opinion of the verification to be issued by the ACSMC of the AGCTI corresponding to compliance with the procedure sheet 263/CFF "Application for authorization to operate as a certifying body" will be valid for three months after the date of its notification, a period in which the applicant must submit his application for authorization.

Procedure for revoking the authorization to operate as a certifying body

It includes the limitation that the certifying bodies that require that the authorization that was granted to them be null and void is applicable only to those authorized bodies that are not under review by the SAT, or that derived from it have non-compliance with the requirements and obligations.

However, the assessment that the AGJ made for the admissibility of said application is eliminated, where until 2024 the technological opinion issued by the ACSMC was taken into consideration.

It is pointed out that in the event that the assessment is in the sense of annulling the authorization, the certifying body must continue to provide the service for a transition period of 90 days, counted from the date and time stated in the application, and must comply with certain requirements, including submitting during the month following the month in which the transition period begins, in person the files contained by each of its customers, a copy of the notice sent by email and, if available, the confirmation of receipt by its customers. The foregoing in accordance with the procedure form 266/CFF, contained in Annex 1-A.

Finally, the limitation that indicated that the request to revoke the authorization to operate as a certifying body was not appropriate when it has clients and certification procedures in progress or is in some review by the SAT, or, derived from it, has non-compliance with the requirements and obligations, is eliminated.

Reduction of fines and application of the extension surcharge rate

The possibility of requesting the benefits established in Article 70-A of the CFF is eliminated with respect to modifications to fiscal years subsequent to the one in which verification powers were exercised, the benefit remaining only with respect to modifications to years prior to the revised one.

On the other hand, the three-year temporality that existed to apply conditions to the benefits of article 70-A of the CFF, consisting of there being no differences for tax credits greater than the percentages established in said article, or, if any, these have been duly challenged and guaranteed, is eliminated. Now, these conditions apply simply because they have tax credits higher than the aforementioned percentages in any previous year.



In addition, it is specified that when requesting the benefit, the taxpayer's willingness not to avail himself of provisions that contradict the rule will be understood to be manifest.

Conditions for the reduction of fines to take effect in accordance with article 74 of the CFF

With regard to the effect of the reduction of fines, a general period of 10 days is established following the notification of the resolution authorizing the benefit, without distinguishing between the periods when the taxpayer is in the exercise of verification powers (previously three days) or if they are fines determined by resolution (10 days).

Constitutional Reform: Pretrial Detention for Tax Crimes

On December 31, 2024, the constitutional reform was published in the Official Gazette of the Federation that expands the catalog of crimes subject to unofficial pretrial detention, including smuggling and activities related to false tax receipts.

Smuggling refers to the introduction or removal of goods from the national territory without complying with applicable tax or customs provisions, such as the omission of tax payments or the evasion of controls established by the authority. On the other hand, activities related to false tax receipts include the issuance, acquisition, or use of apocryphal documents that do not support real operations or that seek to simulate non-existent transactions in order to obtain undue tax benefits.

With this reform, judges will have to order pretrial detention automatically when these crimes are configured, eliminating the need to analyze additional procedural risks.

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