

Notice to update partners or shareholders before the Federal Taxpayer Registry

On December 9, 2019, the “Decree amending the Income Tax Law, the Value Added Tax Law, the Special Tax on Production and Services Law, and the Federal Tax Code” was published in the Official Federal Gazette” (“**Decree**”). Among other modifications, article 27 of the Federal Tax Code (“**CFF**”) was reformed incorporating four parts with various sections.

In this regard, section VI of part B of the aforementioned article adds the obligation for entities to file a notice before the Federal Taxpayer Registry (“**RFC**”) reporting the name and the number in such Registry of the partners or shareholders every time a modification or incorporation is made in this respect. Our firm already commented on this notice in the note published November 5, 2019, which can be consulted [here](#).

For its part, rule 2.4.19. of the Omnibus Tax Bill (“**OTB**”) for 2020 establishes that the notice referred to in the preceding paragraph should be filed within thirty business days after the date on which the corresponding situation occurs, according to the procedure number 295/CFF of Annex 1-A of the OTB (“**Procedure**”), which indicates that the notice will be filed through a clarification case through the website of the Tax Administration Service (“**SAT**”).

It is important to mention that the Procedure requires the attachment of a notarized and digitalized document containing the modifications and incorporation of partners or shareholders.

Once the notice is filed, the taxpayer will obtain an acknowledgement receipt that will contain a folio number with which the legal representative may follow up on its status 7 business days after its filing.

On the other hand, the forty-sixth transitory article of the OTB establishes that the entities that have not updated the information on their partners or shareholders before the RFC, should file such notice with the information regarding the current structure, no later than June 30, 2020.

Although there is no specific sanction for not complying with this obligation, the entity that does not file this notice could be subject to a penalty according to the preexisting infractions and sanctions in the CFF.

Notwithstanding the foregoing, not filing the notice could give rise to the temporary restriction of the use of the digital stamp certificate (used for the issuance of digital invoices) and therefore the importance to comply with this obligation.

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