

Official Letter on the territorial competence of the Administrative Units of the Taxpayers' Ombudsman regarding conclusive agreements

Through Operation Agreement A/2024/CTN/AO, the Taxpayer Advocate Service (“**PRODECON**”) has established that, in consideration of the workload of the Administrative Units of said entity, the processing of Conclusive Agreements will be handled according to the following criteria:

- I. Conclusive agreements resulting from audit acts by the Decentralized Tax Audit Administrations and Central Tax Audit Administrations.

Each delegation of PRODECON will handle conclusive agreements resulting from acts issued by the Administrations according to the Federal Entity in which these authorities are located (except for the Puebla delegation, which will also handle agreements resulting from acts issued by the Decentralized Administration of Tlaxcala).

On the other hand, the Central Office of PRODECON will handle those agreements resulting from acts issued by the Decentralized Tax Administrations of the Federal District, as well as those issued by the Central Administrations (Large Taxpayers, Groups of Companies, Financial Sector, Hydrocarbons, Transfer Pricing, Strategic, International, and Hydrocarbons Verification).

- II. Conclusive agreements resulting from audit acts by Coordinated Authorities, IMSS (Social Security), and INFONAVIT (Workers Housing Fund).

Each delegation of PRODECON will handle those conclusive agreements according to the Federal Entity to which the local Coordinating Authority, sub-delegation, or Fiscalization Coordination belongs.

- III. Conclusive agreements resulting from audit acts by Central and Decentralized Foreign Trade Audit Administrations.

Unlike the previous cases, for conclusive agreements originated by acts issued by Foreign Trade Administrations, the taxpayer's tax address must be observed.

Furthermore, the Agreement establishes that if an Administrative Unit of PRODECON receives a request for a Conclusive Agreement that does not correspond to its competence, it is obliged to send the documentation by email to the corresponding Administrative Unit within a maximum period of 2 hours. Likewise, if the Administrative Unit receives the documentation through the Official Registry, it must send it no later than the next business day.

Once the request for a Conclusive Agreement is received by the competent Administrative Unit, the count-down of 2 hours begins for the sending of the suspension notice.

At Von Wobeser y Sierra, we have a team of experts in tax litigation matters who have handled hundreds of Conclusive Agreements, achieving excellent results for our clients and avoiding lengthy, uncertain, and very costly litigation.

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S I N C E R E L Y

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Mexico City, March 21, 2024.

The information contained in this note does not constitute, nor is it intended to constitute, nor shall be construed as legal advice on the topic or subject matter covered herein. This note is intended for general informational purposes only. To obtain legal advice on a particular matter in connection with this topic, please contact one of our attorneys referred to herein.



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